

CITY OF MONTEREY
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
WITH COMPARATIVE AMOUNTS FOR JUNE 30, 2000

	Marina	Cemetery	Parking	Materials Recovery	Presidio of Monterey Public Works	Navy Services	Institutional Network
CASH FLOWS FROM OPERATING ACTIVITIES							
Operating income (loss)	\$559,519	(\$21,348)	\$1,772,101	\$188,607	(\$92,418)	\$35,386	\$345,000
Adjustments to reconcile operating income (loss) to cash flows from operating activities:							
Depreciation and amortization	418,630	29,754	974,734	93,887	590		
Net effect of changes in:							
Accounts receivable	(471)	7,851	(17,337)		68,654	(57,731)	
Accounts payable and accrued liabilities	3,222	1,096	(79,119)		49,179	25,750	
Interest receivable				76,995			
Deposits payable			533				
Cash Flows from Operating Activities	<u>980,900</u>	<u>17,353</u>	<u>2,650,912</u>	<u>359,489</u>	<u>26,005</u>	<u>3,405</u>	<u>345,000</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Operating transfers in		245,619	219,966	9,500			
Operating transfers (out)	(226,426)	(12,307)	(447,721)		(255,872)		
Due to other funds		(131,841)			229,867		
Cash Flows from Noncapital Financing Activities	<u>(226,426)</u>	<u>101,471</u>	<u>(227,755)</u>	<u>9,500</u>	<u>(26,005)</u>		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Acquisition and construction of capital assets	(941)		(3,838)				
Long-term debt:							
Principal repayments	(198,954)	(75,500)	(1,001,200)	(80,000)			
Interest payments	(297,039)	(35,424)	(441,786)	(285,207)			
Net change in advances to other funds			1,375,530				
Net change in advances from other funds	(90,211)						
Net change in restricted cash		(364)	(4,520)	597			
Cash Flows from Capital and Related Financing Activities	<u>(587,145)</u>	<u>(111,288)</u>	<u>(75,814)</u>	<u>(364,610)</u>			
CASH FLOWS FROM INVESTING ACTIVITIES							
Investment income	84,640	6,254	416,225	38,842		63	6,300
Cash Flows from Investing Activities	<u>84,640</u>	<u>6,254</u>	<u>416,225</u>	<u>38,842</u>		<u>63</u>	<u>6,300</u>
Net increase (decrease) in cash and cash equivalents	251,969	13,790	2,763,568	43,221		3,468	351,300
Cash and cash equivalents at beginning of year	1,109,006		3,366,102	195,964			
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$1,360,975</u></u>	<u><u>\$13,790</u></u>	<u><u>\$6,129,670</u></u>	<u><u>\$239,185</u></u>		<u><u>\$3,468</u></u>	<u><u>\$351,300</u></u>
NON-CASH FINANCING TRANSACTION							
Contributions of capital							
Transfer of fixed assets			\$2,759,356				
Retirement of fixed assets	\$17,648	\$29,908	3,545				

Totals

<u>2001</u>	<u>2000</u>
\$2,786,847	\$1,280,476
1,517,595	1,376,601
966	(371,864)
128	284,202
76,995	78,774
<u>533</u>	<u>(78)</u>
<u>4,383,064</u>	<u>2,648,111</u>
475,085	157,957
(942,326)	(297,288)
<u>98,026</u>	<u>319,416</u>
<u>(369,215)</u>	<u>180,085</u>
(4,779)	(3,428,666)
(1,355,654)	(1,267,513)
(1,059,456)	(1,044,404)
1,375,530	(1,286,953)
(90,211)	(385,483)
<u>(4,287)</u>	<u>37,838</u>
<u>(1,138,857)</u>	<u>(7,375,181)</u>
<u>552,324</u>	<u>401,333</u>
<u>552,324</u>	<u>401,333</u>
3,427,316	(4,145,652)
<u>4,671,072</u>	<u>8,816,724</u>
<u>\$8,098,388</u>	<u>\$4,671,072</u>

\$78,000

\$51,101