

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

	Equipment Replacement	Vehicle Maintenance	Information Services	Risk Management	Totals	
					2001	2000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Operating income (loss)	\$186,825	(\$62,957)	\$14,729	(\$552,528)	(\$413,931)	\$853,091
Adjustments to reconcile operating income (loss) to cash flows from operating activities:						
Depreciation	525,880		200,816		726,696	703,348
Net effect of changes in:						
Accounts receivable		(52,692)		98,920	46,228	(118,831)
Accounts payable and accrued liabilities	25,440	8,126	50,271	46,464	130,301	13,853
Accrued claims				317,812	317,812	(2,773,000)
Cash Flows from Operating Activities	<u>738,145</u>	<u>(107,523)</u>	<u>265,816</u>	<u>(89,332)</u>	<u>807,106</u>	<u>(1,321,539)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Operating transfers in	442,525		17,895	42,000	502,420	453,640
Operating transfers (out)	(86,000)		(3,000)		(89,000)	
Return of contributed capital						(500,000)
Cash Flows from Noncapital Financing Activities	<u>356,525</u>		<u>14,895</u>	<u>42,000</u>	<u>413,420</u>	<u>(46,360)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition of capital assets	(505,165)		(115,888)		(621,053)	(533,309)
Net change in restricted cash				4,611	4,611	(51,871)
Cash Flows from Capital and Related Financing Activities	<u>(505,165)</u>		<u>(115,888)</u>	<u>4,611</u>	<u>(616,442)</u>	<u>(585,180)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Investment income	<u>56,317</u>	<u>16,034</u>	<u>6,647</u>	<u>64,477</u>	<u>143,475</u>	<u>20,641</u>
Cash flows from Investing Activities	<u>56,317</u>	<u>16,034</u>	<u>6,647</u>	<u>64,477</u>	<u>143,475</u>	<u>20,641</u>
Net increase (decrease) in cash and cash equivalents	645,822	(91,489)	171,470	21,756	747,559	(1,932,438)
Cash and Cash Equivalents At Beginning of Year	<u>479,999</u>	<u>320,457</u>	<u>453,975</u>	<u>7,187,749</u>	<u>8,442,180</u>	<u>10,374,618</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u><u>\$1,125,821</u></u>	<u><u>\$228,968</u></u>	<u><u>\$625,445</u></u>	<u><u>\$7,209,505</u></u>	<u><u>\$9,189,739</u></u>	<u><u>\$8,442,180</u></u>
<b>NON-CASH FINANCING TRANSACTIONS</b>						
Contributions of capital			\$1,972		\$1,972	\$348,058
Retirement of fixed assets	\$279,299					