COUNTY OF SANTA CRUZ, CALIFORNIA

Combined Statements of Cash Flows All Proprietary Fund Types and Discretely Presented Component Unit Years Ended June 30, 1999 and 1998

Internal Convenience Con		Proprietary Fund Types				Total (Memorandum Only) Primary Government	
Cash Flows from Operating Activities Operating income (loss) Adjustments to reconcile operating income (loss) Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities Operat		Enterprise		Internal			
Adjustments to reconcile operating activities Depreciation Depreciation September Depreciation September Septemb			Enterprise		Bervice		30 verimient
Depreciation		\$	3,056,126	\$	1,968,788	\$	5,024,914
Depreciation							
Gain (loss) on disposition of fixed assets			945 973		2 457 285		3 403 258
Prior period adjustment			-				
Amortization of bond issue costs Deferred charges Receivables Rec			-		-		-
Decrease (increase) in operating assets Deferred charges Case Ca			,		-		,
Deferred charges C559,024 425,254 (133,770 Due from other funds C11,002 (11,002 C11,002 C			4,400		-		4,400
Receivables							
Due from other funds			(559 024)		425 254		(133 770)
Inventory			(337,024)				
Increase (decrease) in operating liabilities Accounts payable 92,633 (149,263) (56,630) Due to other funds 108,513 (872,460) (763,947) Deferred revenue -			3,673		-		
Accounts payable 92,633 (149,263) (56,630) Due to other funds 108,513 (872,460) (763,947) Deferred revenue	Prepaid items		-		(10,220)		(10,220)
Due to other funds 108,513 (872,460) (763,947) Deferred revenue							
Deferred revenue							5 7 7 7
Closure and postclosure care costs liability			108,513		(872,460)		(763,947)
Other long-term debt Compensated absences Net Cash Provided (Used) by Operating Activities (23,610) (987,564) (1,011,174) 330,279 330,279 330,279 330,279 330,279 330,279 330,279 330,279 330,279 330,279 330,279 330,279 330,279 330,279 330,279 330,279 210,426 Cash Flows from Investing Activities Interest expense Net Cash Provided (Used) by Investing Activities 944,692 195,098 1,139,790 2,10,401 1,139,790 1,139,790 1,139,790 1,139,790 1,139,790 1,139,790 1,139,790 1,139,790 1,139,790 1,139,790 1,139			205 240		-		205 240
Compensated absences	1				(987,564)		
Net Cash Provided (Used) by Operating Activities 3,925,926 3,194,500 7,120,426 Cash Flows from Investing Activities 944,692 195,098 1,139,790 Interest expense (316,468) - (316,468) Net Cash Provided (Used) by Investing Activities 628,224 195,098 823,322 Cash Flows from Noncapital Financing Activities 210,401 - 210,401 Aid from other governmental agencies 210,401 - 210,401 Inter-fund transfer in (out) (150,000) 150,000 - Contribution to other agencies 3,126 - 3,126 Property taxes 12,183 - 12,183 Other (387) - (387) Net Cash Provided (Used) by Noncapital Financing Activities 75,323 150,000 225,323 Cash Flows from Capital and Related Financing Activities 92,495 - 92,495 Acquisition of long-term debt - - 25,134 25,134 Cash purchase of fixed assets - 25,134 25,134 Cash purchase of f			(20,010)				
Interest revenue			3,925,926				
Interest revenue	Cash Flows from Investing Activities						
Interest expense	<u> </u>		944,692		195.098		1.139.790
Net Cash Provided (Used) by Investing Activities 628,224 195,098 823,322 Cash Flows from Noncapital Financing Activities 210,401 - 210,401 Inter-fund transfer in (out) (150,000) 150,000 - Contribution to other agencies 3,126 - 3,126 Property taxes 12,183 - 12,183 Other (387) - (387) Net Cash Provided (Used) by Noncapital Financing Activities 75,323 150,000 225,323 Cash Flows from Capital and Related Financing Activities 92,495 - 92,495 Assessments 92,495 - 92,495 Acquisition of long-term debt - - - Proceeds from sale of fixed assets 990,654 (2,436,250) (3,426,904) (Gain) loss on disposal of fixed assets - - - Payments on long-term debt 698,383) (760,124) (1,458,507) Interest paid on long-term debt - (87,344) (87,344) Deeded lines - - -					-		
Aid from other governmental agencies 210,401 - 210,401 Inter-fund transfer in (out) (150,000) 150,000 - Contribution to other agencies 3,126 - 3,126 Property taxes 12,183 - 12,183 Other (387) - (387) Net Cash Provided (Used) by Noncapital Financing Activities 75,323 150,000 225,323 Cash Flows from Capital and Related Financing Activities 92,495 - 92,495 Assessments 92,495 - 92,495 Acquisition of long-term debt - - - Proceeds from sale of fixed assets (990,654) (2,436,250) (3,426,904) (Gain) loss on disposal of fixed assets - - - Payments on long-term debt (698,383) (760,124) (1,458,507) Interest paid on long-term debt - (87,344) (87,344) Deeded lines - - - Net Cash Provided (Used) by Capital and Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents	Net Cash Provided (Used) by Investing Activities				195,098		823,322
Aid from other governmental agencies 210,401 - 210,401 Inter-fund transfer in (out) (150,000) 150,000 - Contribution to other agencies 3,126 - 3,126 Property taxes 12,183 - 12,183 Other (387) - (387) Net Cash Provided (Used) by Noncapital Financing Activities 75,323 150,000 225,323 Cash Flows from Capital and Related Financing Activities 92,495 - 92,495 Assessments 92,495 - 92,495 Acquisition of long-term debt - - - Proceeds from sale of fixed assets (990,654) (2,436,250) (3,426,904) (Gain) loss on disposal of fixed assets - - - Payments on long-term debt (698,383) (760,124) (1,458,507) Interest paid on long-term debt - (87,344) (87,344) Deeded lines - - - Net Cash Provided (Used) by Capital and Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents	Cash Flows from Noncapital Financing Activities						
Contribution to other agencies 3,126 - 3,126 Property taxes 12,183 - 12,183 Other (387) - (387) Net Cash Provided (Used) by Noncapital Financing Activities 75,323 150,000 225,323 Cash Flows from Capital and Related Financing Activities 92,495 - 92,495 Assessments 92,495 - 92,495 Acquisition of long-term debt - - - Proceeds from sale of fixed assets - 25,134 25,134 Cash purchase of fixed assets (990,654) (2,436,250) (3,426,904) (Gain) loss on disposal of fixed assets - - - Payments on long-term debt (698,383) (760,124) (1,458,507) Interest paid on long-term debt - (87,344) (87,344) Deeded lines - - - Net Cash Provided (Used) by Capital and Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents 3,032,931			210,401		-		210,401
Property taxes 12,183 - 12,183 Other (387) - (387) Net Cash Provided (Used) by Noncapital Financing Activities 75,323 150,000 225,323 Cash Flows from Capital and Related Financing Activities 92,495 - 92,495 Assessments 92,495 - 92,495 Acquisition of long-term debt - - - Proceeds from sale of fixed assets - 25,134 25,134 Cash purchase of fixed assets (990,654) (2,436,250) (3,426,904) (Gain) loss on disposal of fixed assets - - - Payments on long-term debt (698,383) (760,124) (1,458,507) Interest paid on long-term debt - (87,344) (87,344) Deeded lines - - - - Net Cash Provided (Used) by Capital and Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents 3,032,931 281,014 3,313,945 Cash and Cash Equivalents, beginning o			(150,000)		150,000		-
Other (387) - (387) Net Cash Provided (Used) by Noncapital Financing Activities 75,323 150,000 225,323 Cash Flows from Capital and Related Financing Activities 43,323 150,000 225,323 Cash Flows from Capital and Related Financing Activities 92,495 - 92,495 Acquisition of long-term debt - - - - Proceeds from sale of fixed assets - 25,134 25,134 Cash purchase of fixed assets (990,654) (2,436,250) (3,426,904) (Gain) loss on disposal of fixed assets - - - Payments on long-term debt (698,383) (760,124) (1,458,507) Interest paid on long-term debt - (87,344) (87,344) Deeded lines - - - - Net Cash Provided (Used) by Capital and Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents 3,032,931 281,014 3,313,945 Cash and Cash Equivalents, beginning of year 16,405,119					-		
Net Cash Provided (Used) by Noncapital Financing Activities 75,323 150,000 225,323 Cash Flows from Capital and Related Financing Activities Assessments 92,495 - 92,495 Acquisition of long-term debt - - - - Proceeds from sale of fixed assets - 25,134 25,134 Cash purchase of fixed assets (990,654) (2,436,250) (3,426,904) (Gain) loss on disposal of fixed assets - - - - Payments on long-term debt (698,383) (760,124) (1,458,507) Interest paid on long-term debt - (87,344) (87,344) Deeded lines - - - - Net Cash Provided (Used) by Capital and Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents 3,032,931 281,014 3,313,945 Cash and Cash Equivalents, beginning of year 16,405,119 8,161,109 24,566,228	ė · ·				-		
Financing Activities 75,323 150,000 225,323 Cash Flows from Capital and Related Financing Activities 92,495 - 92,495 Assessments 92,495 - 92,495 Acquisition of long-term debt - - - Proceeds from sale of fixed assets - 25,134 25,134 Cash purchase of fixed assets (990,654) (2,436,250) (3,426,904) (Gain) loss on disposal of fixed assets - - - Payments on long-term debt (698,383) (760,124) (1,458,507) Interest paid on long-term debt - (87,344) (87,344) Deeded lines - - - - Net Cash Provided (Used) by Capital and Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents 3,032,931 281,014 3,313,945 Cash and Cash Equivalents, beginning of year 16,405,119 8,161,109 24,566,228			(387)	_			(387)
Cash Flows from Capital and Related Financing Activities 92,495 - 92,495 Assessments 92,495 - 92,495 Acquisition of long-term debt - - - Proceeds from sale of fixed assets - 25,134 25,134 Cash purchase of fixed assets (990,654) (2,436,250) (3,426,904) (Gain) loss on disposal of fixed assets - - - - Payments on long-term debt (698,383) (760,124) (1,458,507) Interest paid on long-term debt - (87,344) (87,344) Deeded lines - - - - Net Cash Provided (Used) by Capital and Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents 3,032,931 281,014 3,313,945 Cash and Cash Equivalents, beginning of year 16,405,119 8,161,109 24,566,228			75,323		150,000		225,323
Assessments 92,495 - 92,495 Acquisition of long-term debt	· ·						<u> </u>
Acquisition of long-term debt Proceeds from sale of fixed assets Cash purchase of fixed assets (990,654) (Gain) loss on disposal of fixed assets Payments on long-term debt (698,383) (760,124) (1,458,507) Interest paid on long-term debt (698,383) (760,124) (1,458,507) Interest paid on long-term debt - (87,344) (87,344) Deeded lines Net Cash Provided (Used) by Capital and Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents 3,032,931 281,014 3,313,945 Cash and Cash Equivalents, beginning of year 16,405,119 8,161,109 24,566,228			92.495				02 405
Proceeds from sale of fixed assets - 25,134 25,134 Cash purchase of fixed assets (990,654) (2,436,250) (3,426,904) (Gain) loss on disposal of fixed assets - - - Payments on long-term debt (698,383) (760,124) (1,458,507) Interest paid on long-term debt - (87,344) (87,344) Deeded lines - - - Net Cash Provided (Used) by Capital and Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents 3,032,931 281,014 3,313,945 Cash and Cash Equivalents, beginning of year 16,405,119 8,161,109 24,566,228			92,493		-		92,493
Cash purchase of fixed assets (990,654) (2,436,250) (3,426,904) (Gain) loss on disposal of fixed assets - - - Payments on long-term debt (698,383) (760,124) (1,458,507) Interest paid on long-term debt - (87,344) (87,344) Deeded lines - - - Net Cash Provided (Used) by Capital and Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents 3,032,931 281,014 3,313,945 Cash and Cash Equivalents, beginning of year 16,405,119 8,161,109 24,566,228			_		25,134		25,134
Payments on long-term debt (698,383) (760,124) (1,458,507) Interest paid on long-term debt - (87,344) (87,344) Deeded lines - - - Net Cash Provided (Used) by Capital and Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents 3,032,931 281,014 3,313,945 Cash and Cash Equivalents, beginning of year 16,405,119 8,161,109 24,566,228			(990,654)				
Interest paid on long-term debt			-		-		-
Deeded lines - - - Net Cash Provided (Used) by Capital and Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents 3,032,931 281,014 3,313,945 Cash and Cash Equivalents, beginning of year 16,405,119 8,161,109 24,566,228			(698,383)				
Net Cash Provided (Used) by Capital and Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents 3,032,931 281,014 3,313,945 Cash and Cash Equivalents, beginning of year 16,405,119 8,161,109 24,566,228			-		(87,344)		(87,344)
Related Financing Activities (1,596,542) (3,258,584) (4,855,126) Net Increase (Decrease) in Cash and Cash Equivalents 3,032,931 281,014 3,313,945 Cash and Cash Equivalents, beginning of year 16,405,119 8,161,109 24,566,228							
Net Increase (Decrease) in Cash and Cash Equivalents 3,032,931 281,014 3,313,945 Cash and Cash Equivalents, beginning of year 16,405,119 8,161,109 24,566,228			(1,596,542)		(3,258,584)		(4,855,126)
Cash and Cash Equivalents, beginning of year 16,405,119 8,161,109 24,566,228	Net Increase (Decrease) in Cash and Cash Equivalents		3,032,931		281,014		3,313,945
	•						
	Cash and Cash Equivalents, end of year	\$		\$	8,442,123	\$	27,880,173

		Totals (Memorandum Only)					
Component		•		ng Entity			
_	Unit	_	1999	_	1998		
\$	4,329,414	\$	9,354,328	\$	284,124		
					. =		
	1,629,518		5,032,776		4,713,138		
	2,187		45,590		48,539		
	6,811		8,813		50,158		
	0,811		8,813 4,400		9,401 4,399		
	-		4,400		4,399		
	10,427		10,427		10,427		
	-		(133,770)		(83,331)		
	-		(11,002)		(132,903)		
	(3,385)		288		174,597		
	-		(10,220)		27,477		
	(603,056)		(659,686)		1,529,360		
	-		(763,947)		101,547		
	(16,482)		(16,482)		-		
	-		295,240		291,406		
	(8,835)		(1,020,009)		1,920,135		
			330,279		170,830		
	5,346,599		12,467,025		9,119,304		
	1,916,203		3,055,993		2,737,736		
			(316,468)		(145,382)		
_	1,916,203	_	2,739,525	_	2,592,354		
	98,682		309,083		56,928		
	-		3,126		-		
	-		12,183		11,728		
	-		(387)	_	<u> </u>		
	98,682		324,005		68,656		
	127,888		220,383		209,519		
	-		-		3,557,608		
	499,898		525,032		874,817		
	(3,596,460)		(7,023,364)		(9,352,292)		
	-		-		(473,762)		
	(280,000)		(1,738,507)		(6,578,399)		
	(750,027)		(837,371)		(964,273)		
	105,285		105,285	_			
	(3,893,416)		(8,748,542)		(12,726,782)		
	3,468,068		6,782,013		(946,468)		
	36,383,589	_	60,949,817	_	61,896,285		
\$	39,851,657	\$	67,731,830	\$	60,949,817		