

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

	Proprietary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	Primary Government
	Enterprise	Internal Service	Primary Government
Cash Flows from Operating Activities			
Operating income (loss)	\$ 3,056,126	\$ 1,968,788	\$ 5,024,914
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation	945,973	2,457,285	3,403,258
Gain (loss) on disposition of fixed assets	-	43,403	43,403
Prior period adjustment	-	-	-
Amortization of bond discount	2,002	-	2,002
Amortization of bond issue costs	4,400	-	4,400
Decrease (increase) in operating assets			
Deferred charges	-	-	-
Receivables	(559,024)	425,254	(133,770)
Due from other funds	-	(11,002)	(11,002)
Inventory	3,673	-	3,673
Prepaid items	-	(10,220)	(10,220)
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	-	-	-
Closure and postclosure care costs liability	295,240	-	295,240
Other long-term debt	(23,610)	(987,564)	(1,011,174)
Compensated absences	-	330,279	330,279
Net Cash Provided (Used) by Operating Activities	<u>3,925,926</u>	<u>3,194,500</u>	<u>7,120,426</u>
Cash Flows from Investing Activities			
Interest revenue	944,692	195,098	1,139,790
Interest expense	(316,468)	-	(316,468)
Net Cash Provided (Used) by Investing Activities	<u>628,224</u>	<u>195,098</u>	<u>823,322</u>
Cash Flows from Noncapital Financing Activities			
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	<u>75,323</u>	<u>150,000</u>	<u>225,323</u>
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	<u>(1,596,542)</u>	<u>(3,258,584)</u>	<u>(4,855,126)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	3,032,931	281,014	3,313,945
Cash and Cash Equivalents, beginning of year	<u>16,405,119</u>	<u>8,161,109</u>	<u>24,566,228</u>
Cash and Cash Equivalents, end of year	<u>\$ 19,438,050</u>	<u>\$ 8,442,123</u>	<u>\$ 27,880,173</u>

The notes to the financial statements are an integral part of this statement.

Component Unit	Totals (Memorandum Only)	
	Reporting Entity	
	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
-	-	50,158
6,811	8,813	9,401
-	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
<u>5,346,599</u>	<u>12,467,025</u>	<u>9,119,304</u>
1,916,203	3,055,993	2,737,736
-	(316,468)	(145,382)
<u>1,916,203</u>	<u>2,739,525</u>	<u>2,592,354</u>
98,682	309,083	56,928
-	-	-
-	3,126	-
-	12,183	11,728
-	(387)	-
<u>98,682</u>	<u>324,005</u>	<u>68,656</u>
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	-
<u>(3,893,416)</u>	<u>(8,748,542)</u>	<u>(12,726,782)</u>
3,468,068	6,782,013	(946,468)
<u>36,383,589</u>	<u>60,949,817</u>	<u>61,896,285</u>
<u>\$ 39,851,657</u>	<u>\$ 67,731,830</u>	<u>\$ 60,949,817</u>

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