

**COUNTY OF SANTA CRUZ, CALIFORNIA**  
**Combined Statements of Cash Flows**  
**All Proprietary Fund Types and Discretely Presented Component Unit**  
**Years Ended June 30, 2000 and 1999**

	Proprietary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	Primary Government
Cash Flows from Operating Activities			
Operating income	\$ 3,689,854	\$ 415,767	\$ 4,105,621
Adjustments to reconcile operating income to net cash provided (used) by operating activities			
Depreciation	1,184,412	2,391,220	3,575,632
Gain on disposition of fixed assets	0	0	0
Amortization of bond discount	1,131	0	1,131
Amortization of bond issue costs	1,628	0	1,628
Decrease (increase) in operating assets			
Receivables	478,361	(79,783)	398,578
Deposits with others	(1,462)	0	(1,462)
Due from other funds	0	134,234	134,234
Due from other governmental units	0	0	0
Inventory	(9,928)	(70,748)	(80,676)
Prepaid items	0	(33,490)	(33,490)
Notes receivable	0	0	0
Deferred charges	22,159	0	22,159
Increase (decrease) in operating liabilities			
Accounts payable	(700,954)	(954,325)	(1,655,279)
Due to other funds	83,485	(47,312)	36,173
Deferred revenue	4,200	0	4,200
Closure and postclosure care costs liability	(89,026)	0	(89,026)
Other long-term debt	(258,602)	852,469	593,867
Compensated absences	0	(110,938)	(110,938)
Net Cash Provided by Operating Activities	<u>4,405,258</u>	<u>2,497,094</u>	<u>6,902,352</u>
Cash Flows from Investing Activities			
Interest revenue	1,198,073	369,421	1,567,494
Interest expense	(314,686)	(4,895)	(319,581)
Net Cash Provided by Investing Activities	<u>883,387</u>	<u>364,526</u>	<u>1,247,913</u>
Cash Flows from Noncapital Financing Activities			
Aid from other governmental agencies	163,939	0	163,939
Contribution to other agencies	653,362	0	653,362
Property taxes	14,069	0	14,069
Net Cash Provided by Noncapital Financing Activities	<u>831,370</u>	<u>0</u>	<u>831,370</u>
Cash Flows from Capital and Related Financing Activities			
Assessments	45,225	0	45,225
Proceeds from sale of fixed assets	125,000	45,295	170,295
Cash purchase of fixed assets	(3,389,805)	(2,416,616)	(5,806,421)
Payments on long-term debt	(410,803)	(647,426)	(1,058,229)
Interest paid on long-term debt	0	(46,948)	(46,948)
Deeded lines	0	0	0
Net Cash Used by Capital and Related Financing Activities	<u>(3,630,383)</u>	<u>(3,065,695)</u>	<u>(6,696,078)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,489,632	(204,075)	2,285,557
Cash and Cash Equivalents, beginning of year	<u>19,438,050</u>	<u>8,442,123</u>	<u>27,880,173</u>
Cash and Cash Equivalents, end of year	<u>\$ 21,927,682</u>	<u>\$ 8,238,048</u>	<u>\$ 30,165,730</u>

*The notes to the general-purpose financial statements are an integral part of this statement.*

Component Unit	Totals (Memorandum Only)	
	Reporting Entity	
	2000	1999
\$ 1,260,276	\$ 5,365,897	\$ 9,353,941
2,663,087	6,238,719	5,032,776
0	0	45,590
5,490	6,621	8,813
0	1,628	4,400
0	398,578	(133,770)
0	(1,462)	0
0	134,234	(11,002)
(32,673)	(32,673)	0
306	(80,370)	288
0	(33,490)	(10,220)
32,673	32,673	0
10,430	32,589	10,427
(299,149)	(1,954,428)	(659,686)
0	36,173	(763,947)
0	4,200	(16,482)
0	(89,026)	295,240
599,385	1,193,252	(1,020,009)
0	(110,938)	330,279
<u>4,239,825</u>	<u>11,142,177</u>	<u>12,466,638</u>
2,116,611	3,684,105	3,055,993
0	(319,581)	(316,468)
<u>2,116,611</u>	<u>3,364,524</u>	<u>2,739,525</u>
184,426	348,365	309,083
0	653,362	3,126
0	14,069	12,183
<u>184,426</u>	<u>1,015,796</u>	<u>324,392</u>
125,790	171,015	220,383
0	170,295	525,032
(5,144,213)	(10,950,634)	(7,023,364)
(1,213,354)	(2,271,583)	(1,738,507)
(2,037,811)	(2,084,759)	(837,371)
754,800	754,800	105,285
<u>(7,514,788)</u>	<u>(14,210,866)</u>	<u>(8,748,542)</u>
(973,926)	1,311,631	6,782,013
<u>39,851,657</u>	<u>67,731,830</u>	<u>60,949,817</u>
\$ <u><u>38,877,731</u></u>	\$ <u><u>69,043,461</u></u>	\$ <u><u>67,731,830</u></u>

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