

COUNTY OF SANTA CRUZ, CALIFORNIA
Combining Statement of Cash Flows - Nonmajor Enterprise Funds
Year Ended June 30, 2002

	Boulder Creek CSA	Rolling Woods CSA	Septic Tank Maintenance CSA	Freedom County Sanitation District	Davenport Sanitation District
Cash Flows from Operating Activities					
Receipts from customers and users	\$ 197,966	\$ 31,633	\$ 768,754	\$ 393,610	\$ 208,697
Receipts from interfund services provided	-	-	-	-	-
Payments to suppliers for goods and services	(127,244)	(17,292)	(632,328)	(381,540)	(47,504)
Payments to employees for services	(135,496)	(36,269)	-	(103,064)	(104,201)
Payments for interfund services used	(74,338)	(18,478)	-	(58,589)	(54,564)
Net Cash Provided (Used) by Operating Activities	<u>(139,112)</u>	<u>(40,406)</u>	<u>136,426</u>	<u>(149,583)</u>	<u>2,428</u>
Cash Flows from Noncapital Financing Activities					
Transfers received	-	13,227	-	95,356	-
Transfers paid	(21,850)	-	-	(95,356)	-
Property taxes	-	-	-	-	15,017
Subsidy from other governmental agencies	-	-	-	-	214
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(21,850)</u>	<u>13,227</u>	<u>-</u>	<u>-</u>	<u>15,231</u>
Cash Flows from Capital and Related Financing Activities					
Capital contributions	-	-	-	-	25,000
Purchase of capital assets	-	-	-	(223,290)	-
Principal paid on long-term debt	-	(29,889)	-	-	(20,867)
Interest paid on long-term debt	-	(1,476)	-	-	(15,701)
Other receipts (payments)	-	-	-	-	11,244
Net Cash Used by Capital and Related Financing Activities	<u>-</u>	<u>(31,365)</u>	<u>-</u>	<u>(223,290)</u>	<u>(324)</u>
Cash Flows from Investing Activities					
Interest and dividends received	4,396	1,194	36,881	101,617	4,844
Net Cash Provided by Investing Activities	<u>4,396</u>	<u>1,194</u>	<u>36,881</u>	<u>101,617</u>	<u>4,844</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(156,566)</u>	<u>(57,350)</u>	<u>173,307</u>	<u>(271,256)</u>	<u>22,179</u>
Cash and Cash Equivalents, Beginning	<u>211,874</u>	<u>74,169</u>	<u>1,005,480</u>	<u>3,235,530</u>	<u>136,429</u>
Cash and Cash Equivalents, Ending	<u>\$ 55,308</u>	<u>\$ 16,819</u>	<u>\$ 1,178,787</u>	<u>\$ 2,964,274</u>	<u>\$ 158,608</u>
Cash Flows from Operating Activities					
Operating income (loss)	\$ (178,996)	\$ (45,898)	\$ 136,426	\$ 47,515	\$ (76,410)
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation	38,345	6,177	-	47,124	78,361
Decrease (increase) in operating assets					
Receivables	-	-	-	-	1,023
Increase (decrease) in operating liabilities					
Accounts payable	1,539	(685)	-	(244,222)	(546)
Net Cash Provided (Used) by Operating Activities	<u>\$ (139,112)</u>	<u>\$ (40,406)</u>	<u>\$ 136,426</u>	<u>\$ (149,583)</u>	<u>\$ 2,428</u>

Place de Mer CSA	Sand Dollar Beach CSA	Trestle Beach CSA	Summit West CSA	Graham Hill CSA	Total
\$ 36,320	\$ 133,692	\$ 20,790	\$ 40,393	\$ 38,610	\$ 1,870,465
-	430	-	-	-	430
(7,787)	(63,648)	(4,651)	(4,028)	-	(1,286,022)
(20,218)	(67,788)	(18,807)	(173)	(237)	(486,253)
<u>(11,516)</u>	<u>(35,333)</u>	<u>(9,387)</u>	<u>(729)</u>	<u>(96)</u>	<u>(263,030)</u>
<u>(3,201)</u>	<u>(32,647)</u>	<u>(12,055)</u>	35,463	38,277	<u>(164,410)</u>
-	-	-	-	-	108,583
-	(300)	-	-	-	(117,506)
-	21,720	-	-	-	36,737
-	-	-	-	-	214
-	21,420	-	-	-	28,028
-	-	-	-	-	25,000
-	-	-	-	-	(223,290)
-	(17,710)	-	-	-	(68,466)
-	(2,939)	-	(5,238)	-	(25,354)
-	-	-	-	-	11,244
-	(20,649)	-	(5,238)	-	(280,866)
<u>1,005</u>	<u>4,734</u>	<u>298</u>	<u>534</u>	<u>366</u>	<u>155,869</u>
<u>1,005</u>	<u>4,734</u>	<u>298</u>	<u>534</u>	<u>366</u>	<u>155,869</u>
(2,196)	(27,142)	(11,757)	30,759	38,643	(261,379)
<u>30,919</u>	<u>197,410</u>	<u>15,346</u>	<u>10,444</u>	-	<u>4,917,601</u>
<u>\$ 28,723</u>	<u>\$ 170,268</u>	<u>\$ 3,589</u>	<u>\$ 41,203</u>	<u>\$ 38,643</u>	<u>\$ 4,656,222</u>
\$ (7,693)	\$ (48,481)	\$ (12,380)	\$ 26,707	\$ 38,277	\$ (120,933)
3,868	10,672	-	3,640	-	188,187
-	-	-	(61)	-	962
<u>624</u>	<u>5,162</u>	<u>325</u>	<u>5,177</u>	-	<u>(232,626)</u>
<u>\$ (3,201)</u>	<u>\$ (32,647)</u>	<u>\$ (12,055)</u>	<u>\$ 35,463</u>	<u>\$ 38,277</u>	<u>\$ (164,410)</u>