

COUNTY OF SANTA CRUZ, CALIFORNIA
Combining Statement of Cash Flows - Nonmajor Enterprise Funds
Year Ended June 30, 2003

	Boulder Creek CSA 7	Rolling Woods CSA 10	Septic Tank Maintenance CSA 12	Freedom County Sanitation District	Davenport Sanitation District
Cash Flows from Operating Activities					
Receipts from customers and users	\$ 222,766	\$ 39,670	\$ 762,885	\$ 480,141	\$ 239,262
Receipts from interfund services provided	-	-	-	-	-
Payments to suppliers for goods and services	(93,391)	(8,573)	(622,964)	(157,438)	(88,038)
Payments for interfund services used	<u>(164,670)</u>	<u>(31,958)</u>	<u>-</u>	<u>(167,609)</u>	<u>(158,312)</u>
Net Cash Provided (Used) by Operating Activities	<u>(35,295)</u>	<u>(861)</u>	<u>139,921</u>	<u>155,094</u>	<u>(7,088)</u>
Cash Flows from Noncapital Financing Activities					
Transfers received	21,850	-	-	-	-
Transfers paid	-	(15,953)	-	-	-
Property taxes	6,718	-	-	-	16,000
Subsidy from other governmental agencies	<u>163</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>221</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>28,731</u>	<u>(15,953)</u>	<u>-</u>	<u>-</u>	<u>16,221</u>
Cash Flows from Capital and Related Financing Activities					
Capital contributions	-	-	-	-	6,524
Purchase of capital assets	-	-	-	(59,308)	-
Principal paid on long-term debt	-	-	-	-	(21,370)
Interest paid on long-term debt	-	-	-	-	(15,194)
Other receipts (payments)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,244</u>
Net Cash Used by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(59,308)</u>	<u>(18,796)</u>
Cash Flows from Investing Activities					
Interest and dividends received	<u>806</u>	<u>(5)</u>	<u>24,749</u>	<u>59,999</u>	<u>3,174</u>
Net Cash Provided (Used) by Investing Activities	<u>806</u>	<u>(5)</u>	<u>24,749</u>	<u>59,999</u>	<u>3,174</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(5,758)	(16,819)	164,670	155,785	(6,489)
Cash and Cash Equivalents, Beginning	<u>55,308</u>	<u>16,819</u>	<u>1,178,787</u>	<u>2,964,274</u>	<u>158,608</u>
Cash and Cash Equivalents, Ending	<u>\$ 49,550</u>	<u>\$ -</u>	<u>\$ 1,343,457</u>	<u>\$ 3,120,059</u>	<u>\$ 152,119</u>
Cash Flows from Operating Activities					
Operating income (loss)	\$ (136,059)	\$ (17,051)	\$ 112,320	\$ (146)	\$ (70,121)
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation	90,296	6,177	-	64,023	78,334
Decrease (increase) in operating assets					
Receivables	-	-	-	-	(19,771)
Increase (decrease) in operating liabilities					
Accounts payable	<u>10,468</u>	<u>10,013</u>	<u>27,601</u>	<u>91,217</u>	<u>4,470</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (35,295)</u>	<u>\$ (861)</u>	<u>\$ 139,921</u>	<u>\$ 155,094</u>	<u>\$ (7,088)</u>

Place de Mer CSA 2	Sand Dollar Beach CSA 5	Trestle Beach CSA 20	Summit West CSA 54	Graham Hill CSA 57	Total
\$ 46,427	\$ 144,683	\$ 25,988	\$ 40,394	\$ 24,948	\$ 2,027,164
-	405	-	-	-	405
(22,169)	(65,995)	(8,947)	(456)	(751)	(1,068,722)
<u>(32,598)</u>	<u>(104,951)</u>	<u>(20,902)</u>	<u>(118)</u>	<u>(6,023)</u>	<u>(687,141)</u>
<u>(8,340)</u>	<u>(25,858)</u>	<u>(3,861)</u>	<u>39,820</u>	<u>18,174</u>	<u>271,706</u>
-	-	307	61	-	22,218
-	(7,295)	(20)	-	-	(23,268)
24,016	73,693	-	-	-	120,427
<u>580</u>	<u>1,230</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,194</u>
<u>24,596</u>	<u>67,628</u>	<u>287</u>	<u>61</u>	<u>-</u>	<u>121,571</u>
-	-	-	-	-	6,524
-	-	-	-	-	(59,308)
-	-	-	(50,000)	-	(71,370)
-	(4,500)	-	(4,125)	-	(23,819)
<u>-</u>	<u>-</u>	<u>(15)</u>	<u>-</u>	<u>-</u>	<u>11,229</u>
<u>-</u>	<u>(4,500)</u>	<u>(15)</u>	<u>(54,125)</u>	<u>-</u>	<u>(136,744)</u>
<u>453</u>	<u>2,832</u>	<u>-</u>	<u>810</u>	<u>923</u>	<u>93,741</u>
<u>453</u>	<u>2,832</u>	<u>-</u>	<u>810</u>	<u>923</u>	<u>93,741</u>
16,709	40,102	(3,589)	(13,434)	19,097	350,274
<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>
<u>\$ 45,432</u>	<u>\$ 210,370</u>	<u>\$ -</u>	<u>\$ 27,769</u>	<u>\$ 57,740</u>	<u>\$ 5,006,496</u>
\$ (11,936)	\$ (40,054)	\$ (4,133)	\$ 36,180	\$ 18,174	\$ (112,826)
3,869	10,672	-	3,640	-	257,011
-	-	-	-	-	(19,771)
<u>(273)</u>	<u>3,524</u>	<u>272</u>	<u>-</u>	<u>-</u>	<u>147,292</u>
<u>\$ (8,340)</u>	<u>\$ (25,858)</u>	<u>\$ (3,861)</u>	<u>\$ 39,820</u>	<u>\$ 18,174</u>	<u>\$ 271,706</u>