

COUNTY OF SANTA CRUZ, CALIFORNIA

Combining Statements of Cash Flows Enterprise Funds Years Ended June 30, 1999 and 1998

	Boulder Creek CSA	Rolling Woods CSA	Septic Tank Maintenance CSA	Freedom County Sanitation District
Cash Flows from Operating Activities				
Operating income (loss)	\$ (59,664)	\$ (26,641)	\$ 422,961	\$ (136,198)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	39,661	6,177	4,750	60,452
Gain (loss) on disposition of fixed assets	-	-	-	-
Amortization of bond discount	-	663	-	-
Amortization of bond issue costs	-	-	-	-
Decrease (increase) in operating assets				
Receivables	-	-	-	-
Inventory	-	-	-	-
Increase (decrease) in operating liabilities				
Accounts payable	(4,339)	(1,246)	(122,196)	123,572
Due to other funds	-	-	-	-
Closure and postclosure care costs liability	-	-	-	-
Other long-term debt	-	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>(24,342)</u>	<u>(21,047)</u>	<u>305,515</u>	<u>47,826</u>
Cash Flows from Investing Activities				
Interest revenue	7,761	5,013	25,738	128,262
Interest expense	-	(8,190)	-	-
Net Cash Provided (Used) by Investing Activities	<u>7,761</u>	<u>(3,177)</u>	<u>25,738</u>	<u>128,262</u>
Cash Flows from Noncapital Financing Activities				
Aid from other governmental agencies	604	-	-	-
Inter-fund transfer in (out)	-	-	-	-
Contribution to other agencies	-	-	-	3,126
Property taxes	-	-	-	-
Other	-	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>604</u>	<u>-</u>	<u>-</u>	<u>3,126</u>
Cash Flows from Capital and Related Financing Activities				
Assessments	-	28,119	-	-
Proceeds from sale of fixed assets	-	-	-	-
Cash purchase of fixed assets	-	-	-	(108,135)
Payments on long-term debt	-	(20,000)	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>8,119</u>	<u>-</u>	<u>(108,135)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(15,977)</u>	<u>(16,105)</u>	331,253	71,079
Cash and Cash Equivalents, beginning of year	<u>191,633</u>	<u>133,010</u>	<u>364,010</u>	<u>2,498,504</u>
Cash and Cash Equivalents, end of year	<u>\$ 175,656</u>	<u>\$ 116,905</u>	<u>\$ 695,263</u>	<u>\$ 2,569,583</u>

Davenport Sanitation District	County Disposal Sites CSA	Place de Mer CSA	Sand Dollar Beach CSA	Trestle Beach CSA	Summit West CSA	Totals	
						1999	1998
\$ 136,068	\$ 2,791,011	\$ (30,254)	\$ (74,584)	\$ (3,166)	\$ 36,593	\$ 3,056,126	\$ 970,203
55,426	770,414	3,868	5,225	-	-	945,973	876,409
-	-	-	-	-	-	-	(473,762)
-	-	706	633	-	-	2,002	2,150
-	-	2,770	1,630	-	-	4,400	4,399
11,311	(290,983)	(279,352)	-	-	-	(559,024)	255,929
-	3,673	-	-	-	-	3,673	(1,934)
(3,029)	103,303	(426)	(2,595)	(551)	140	92,633	145,323
3,599	-	103,695	1,219	-	-	108,513	(16,901)
-	295,240	-	-	-	-	295,240	291,406
(13,610)	-	-	(10,000)	-	-	(23,610)	-
<u>189,765</u>	<u>3,672,658</u>	<u>(198,993)</u>	<u>(78,472)</u>	<u>(3,717)</u>	<u>36,733</u>	<u>3,925,926</u>	<u>2,053,222</u>
3,377	760,861	(589)	11,313	1,225	1,731	944,692	847,915
(13,771)	(262,678)	(21,496)	(10,333)	-	-	(316,468)	(390,131)
<u>(10,394)</u>	<u>498,183</u>	<u>(22,085)</u>	<u>980</u>	<u>1,225</u>	<u>1,731</u>	<u>628,224</u>	<u>457,784</u>
7,759	-	200,156	1,189	693	-	210,401	56,928
-	(150,000)	-	-	-	-	(150,000)	-
-	-	-	-	-	-	3,126	-
12,183	-	-	-	-	-	12,183	11,728
-	-	(387)	-	-	-	(387)	-
<u>19,942</u>	<u>(150,000)</u>	<u>199,769</u>	<u>1,189</u>	<u>693</u>	<u>-</u>	<u>75,323</u>	<u>68,656</u>
-	-	44,371	20,005	-	-	92,495	66,517
-	-	-	-	-	-	-	874,817
(194,714)	(687,805)	-	-	-	-	(990,654)	(654,648)
-	(653,383)	(25,000)	-	-	-	(698,383)	(508,215)
<u>(194,714)</u>	<u>(1,341,188)</u>	<u>19,371</u>	<u>20,005</u>	<u>-</u>	<u>-</u>	<u>(1,596,542)</u>	<u>(221,529)</u>
4,599	2,679,653	(1,938)	(56,298)	(1,799)	38,464	3,032,931	2,358,133
47,017	12,788,111	44,083	289,990	30,364	18,397	16,405,119	14,046,986
<u>\$ 51,616</u>	<u>\$ 15,467,764</u>	<u>\$ 42,145</u>	<u>\$ 233,692</u>	<u>\$ 28,565</u>	<u>\$ 56,861</u>	<u>\$ 19,438,050</u>	<u>\$ 16,405,119</u>