

COUNTY OF SANTA CRUZ, CALIFORNIA

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Nonmajor Enterprise Funds Year Ended June 30, 2004

	Boulder Creek CSA 7	Rolling Woods CSA 10	Septic Tank Maintenance CSA 12	Freedom County Sanitation District	Davenport Sanitation District
Operating Revenues					
Charges for current services	\$ 225,296	\$ 46,537	\$ 781,923	\$ 587,123	\$ 312,396
Other revenues	-	-	-	-	-
Total Operating Revenues	<u>225,296</u>	<u>46,537</u>	<u>781,923</u>	<u>587,123</u>	<u>312,396</u>
Operating Expenses					
Services and supplies	259,213	36,089	762,684	457,138	291,857
Depreciation	54,767	8,231	-	72,682	79,798
Total Operating Expenses	<u>313,980</u>	<u>44,320</u>	<u>762,684</u>	<u>529,820</u>	<u>371,655</u>
Operating Income (Loss)	<u>(88,684)</u>	<u>2,217</u>	<u>19,239</u>	<u>57,303</u>	<u>(59,259)</u>
Non-operating Revenues (Expenses)					
Aid from other governmental agencies	-	-	-	-	226
Contribution from (to) other agencies	-	-	-	-	-
Loss on disposal of capital assets	-	-	-	-	-
Interest and investment income	13	(69)	17,386	41,719	2,220
Interest expense	-	-	-	-	(14,621)
Property taxes	-	-	-	-	16,883
Special assessments	-	-	-	-	-
Other	-	-	-	-	11,166
Total Non-operating Revenues (Expenses)	<u>13</u>	<u>(69)</u>	<u>17,386</u>	<u>41,719</u>	<u>15,874</u>
Net Income (Loss) Before Contributions	<u>(88,671)</u>	<u>2,148</u>	<u>36,625</u>	<u>99,022</u>	<u>(43,385)</u>
Capital contributions	-	-	-	-	1,619
Change in Net Assets	<u>(88,671)</u>	<u>2,148</u>	<u>36,625</u>	<u>99,022</u>	<u>(41,766)</u>
Net Assets, Beginning	966,837	206,438	1,315,856	7,042,014	2,003,529
Prior Period Adjustment	<u>(164,582)</u>	<u>(32,427)</u>	<u>-</u>	<u>(1,810,906)</u>	<u>(28,786)</u>
Restated Net Assets, Beginning	<u>802,255</u>	<u>174,011</u>	<u>1,315,856</u>	<u>5,231,108</u>	<u>1,974,743</u>
Net Assets, Ending	<u>\$ 713,584</u>	<u>\$ 176,159</u>	<u>\$ 1,352,481</u>	<u>\$ 5,330,130</u>	<u>\$ 1,932,977</u>

Place de Mer CSA 2	Sand Dollar Beach CSA 5	Trestle Beach CSA 20	Summit West CSA 54	Graham Hill CSA 57	Total
\$ 54,153	\$ 161,504	\$ 36,083	\$ -	\$ 29,701	\$ 2,234,716
-	390	-	-	-	390
<u>54,153</u>	<u>161,894</u>	<u>36,083</u>	<u>-</u>	<u>29,701</u>	<u>2,235,106</u>
30,427	126,847	24,744	146	6,867	1,996,012
3,869	10,672	-	3,640	-	233,659
<u>34,296</u>	<u>137,519</u>	<u>24,744</u>	<u>3,786</u>	<u>6,867</u>	<u>2,229,671</u>
<u>19,857</u>	<u>24,375</u>	<u>11,339</u>	<u>(3,786)</u>	<u>22,834</u>	<u>5,435</u>
-	-	-	-	-	226
-	-	-	-	-	-
-	-	-	-	-	-
514	2,262	40	362	843	65,290
-	(5,185)	-	-	-	(19,806)
-	-	-	-	-	16,883
-	19,643	-	-	-	19,643
-	-	-	-	-	11,166
<u>514</u>	<u>16,720</u>	<u>40</u>	<u>362</u>	<u>843</u>	<u>93,402</u>
20,371	41,095	11,379	(3,424)	23,677	98,837
-	-	-	-	-	1,619
<u>20,371</u>	<u>41,095</u>	<u>11,379</u>	<u>(3,424)</u>	<u>23,677</u>	<u>100,456</u>
128,726	383,148	(986)	158,809	57,740	12,262,111
-	-	-	-	-	(2,036,701)
<u>128,726</u>	<u>383,148</u>	<u>(986)</u>	<u>158,809</u>	<u>57,740</u>	<u>10,225,410</u>
<u>\$ 149,097</u>	<u>\$ 424,243</u>	<u>\$ 10,393</u>	<u>\$ 155,385</u>	<u>\$ 81,417</u>	<u>\$ 10,325,866</u>