

## COUNTY OF SANTA CRUZ, CALIFORNIA

### Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - 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
<u>Operating Revenues</u>					
Charges for current services	\$ 195,195	\$ 31,633	\$ 768,754	\$ 393,610	\$ 207,674
Other revenues	2,771	-	-	-	-
Total Operating Revenues	<u>197,966</u>	<u>31,633</u>	<u>768,754</u>	<u>393,610</u>	<u>207,674</u>
<u>Operating Expenses</u>					
Services and supplies	338,617	71,354	632,328	298,971	205,723
Depreciation	38,345	6,177	-	47,124	78,361
Total Operating Expenses	<u>376,962</u>	<u>77,531</u>	<u>632,328</u>	<u>346,095</u>	<u>284,084</u>
Operating Income (Loss)	<u>(178,996)</u>	<u>(45,898)</u>	<u>136,426</u>	<u>47,515</u>	<u>(76,410)</u>
<u>Non-operating Revenues (Expenses)</u>					
Aid from other governmental agencies	-	-	-	-	214
Loss on disposal of capital assets	-	-	-	(33)	-
Interest and investment income	4,396	1,194	36,881	101,617	4,844
Interest expense	-	(1,476)	-	-	(15,701)
Property taxes	-	-	-	-	15,017
Special assessments	-	-	-	-	-
Other	-	-	-	-	11,165
Total Non-operating Revenues (Expenses)	<u>4,396</u>	<u>(282)</u>	<u>36,881</u>	<u>101,584</u>	<u>15,539</u>
Net Income (Loss) Before Contributions	<u>(174,600)</u>	<u>(46,180)</u>	<u>173,307</u>	<u>149,099</u>	<u>(60,871)</u>
Capital contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,524</u>
Change in Net Assets	<u>(174,600)</u>	<u>(46,180)</u>	<u>173,307</u>	<u>149,099</u>	<u>(54,347)</u>
Net Assets, Beginning	1,276,690	269,674	1,005,480	9,830,854	2,103,416
Prior Period Adjustment	-	-	-	(2,997,792)	-
Restated Net Assets, Beginning	<u>1,276,690</u>	<u>269,674</u>	<u>1,005,480</u>	<u>6,833,062</u>	<u>2,103,416</u>
Net Assets, Ending	<u>\$ 1,102,090</u>	<u>\$ 223,494</u>	<u>\$ 1,178,787</u>	<u>\$ 6,982,161</u>	<u>\$ 2,049,069</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	\$ 26,010	\$ 1,854,071
-	431	-	-	12,600	15,802
<u>36,320</u>	<u>134,123</u>	<u>20,790</u>	<u>40,393</u>	<u>38,610</u>	<u>1,869,873</u>
40,145	171,932	33,170	10,046	333	1,802,619
3,868	10,672	-	3,640	-	188,187
<u>44,013</u>	<u>182,604</u>	<u>33,170</u>	<u>13,686</u>	<u>333</u>	<u>1,990,806</u>
<u>(7,693)</u>	<u>(48,481)</u>	<u>(12,380)</u>	<u>26,707</u>	<u>38,277</u>	<u>(120,933)</u>
-	-	-	-	-	214
-	-	-	-	-	(33)
1,005	4,734	298	534	366	155,869
-	(2,939)	-	(5,238)	-	(25,354)
-	-	-	-	-	15,017
-	21,720	-	-	-	21,720
-	(11,402)	-	-	-	(237)
<u>1,005</u>	<u>12,113</u>	<u>298</u>	<u>(4,704)</u>	<u>366</u>	<u>167,196</u>
<u>(6,688)</u>	<u>(36,368)</u>	<u>(12,082)</u>	<u>22,003</u>	<u>38,643</u>	<u>46,263</u>
-	-	-	-	-	6,524
<u>(6,688)</u>	<u>(36,368)</u>	<u>(12,082)</u>	<u>22,003</u>	<u>38,643</u>	<u>52,787</u>
146,897	441,239	15,244	98,703	-	15,188,197
-	-	-	-	-	(2,997,792)
<u>146,897</u>	<u>441,239</u>	<u>15,244</u>	<u>98,703</u>	<u>-</u>	<u>12,190,405</u>
\$ <u>140,209</u>	\$ <u>404,871</u>	\$ <u>3,162</u>	\$ <u>120,706</u>	\$ <u>38,643</u>	\$ <u>12,243,192</u>