

**COUNTY OF SANTA CRUZ, CALIFORNIA**

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets  
Nonmajor Enterprise Funds  
For the Year Ended June 30, 2005

	<u>Boulder Creek CSA 7</u>	<u>Rolling Woods CSA 10</u>	<u>Septic Tank Maintenance CSA 12</u>	<u>Freedom County Sanitation District</u>
<b>Operating Revenues:</b>				
Charges for services	\$ 307,776	\$ 53,445	\$ 801,279	\$ 567,049
Other revenues	<u>    --</u>	<u>    --</u>	<u>    --</u>	<u>    --</u>
Total Operating Revenues	<u>307,776</u>	<u>53,445</u>	<u>801,279</u>	<u>567,049</u>
<b>Operating Expenses:</b>				
Services and supplies	262,445	49,027	996,508	195,129
Depreciation and amortization	<u>54,767</u>	<u>8,231</u>	<u>    --</u>	<u>85,277</u>
Total Operating Expenses	<u>317,212</u>	<u>57,258</u>	<u>996,508</u>	<u>280,406</u>
<b>Operating Income (Loss)</b>	<u>(9,436)</u>	<u>(3,813)</u>	<u>(195,229)</u>	<u>286,643</u>
<b>Non-Operating Revenues (Expenses):</b>				
Aid from other governmental units	--	--	--	--
Interest and investment income	762	203	36,426	74,117
Interest expense	--	--	--	--
Property taxes	--	--	--	--
Special assessments	--	--	--	--
Other	<u>    --</u>	<u>    --</u>	<u>    --</u>	<u>50,000</u>
Total Non-Operating Revenues (Expenses)	<u>762</u>	<u>203</u>	<u>36,426</u>	<u>124,117</u>
<b>Net Income Before Transfers</b>	(8,674)	(3,610)	(158,803)	410,760
Capital contributions	<u>    --</u>	<u>    --</u>	<u>    --</u>	<u>    --</u>
<b>Change in Net Assets</b>	(8,674)	(3,610)	(158,803)	410,760
Net Assets - Beginning	<u>713,584</u>	<u>176,159</u>	<u>1,352,481</u>	<u>5,330,130</u>
Net Assets - Ending	<u><u>\$ 704,910</u></u>	<u><u>\$ 172,549</u></u>	<u><u>\$ 1,193,678</u></u>	<u><u>\$ 5,740,890</u></u>

(continued)

**COUNTY OF SANTA CRUZ, CALIFORNIA**

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets (continued)  
 Nonmajor Enterprise Funds  
 For the Year Ended June 30, 2005

	<u>Davenport Sanitation District</u>	<u>Place de Mer CSA 2</u>	<u>Sand Dollar Beach CSA 5</u>	<u>Trestle Beach CSA 20</u>
<b>Operating Revenues:</b>				
Charges for services	\$ 394,475	\$ 67,747	\$ 183,549	\$ 62,017
Other revenues	--	--	372	--
<b>Total Operating Revenues</b>	<u>394,475</u>	<u>67,747</u>	<u>183,921</u>	<u>62,017</u>
<b>Operating Expenses:</b>				
Services and supplies	404,781	63,910	165,728	29,043
Depreciation and amortization	80,459	3,868	10,672	678
<b>Total Operating Expenses</b>	<u>485,240</u>	<u>67,778</u>	<u>176,400</u>	<u>29,721</u>
<b>Operating Income (Loss)</b>	<u>(90,765)</u>	<u>(31)</u>	<u>7,521</u>	<u>32,296</u>
<b>Non-Operating Revenues (Expenses):</b>				
Aid from other governmental units	200	--	--	--
Interest and investment income	3,256	2,309	4,613	375
Interest expense	(15,789)	--	(4,305)	--
Property taxes	2,700	--	--	--
Special assessments	--	--	18,776	--
Other	11,153	--	--	--
<b>Total Non-Operating Revenues (Expenses)</b>	<u>1,520</u>	<u>2,309</u>	<u>19,084</u>	<u>375</u>
<b>Net Income Before Transfers</b>	(89,245)	2,278	26,605	32,671
Capital contributions	20,192	--	--	--
<b>Change in Net Assets</b>	(69,053)	2,278	26,605	32,671
Net Assets - Beginning	<u>1,932,977</u>	<u>149,097</u>	<u>424,243</u>	<u>10,393</u>
Net Assets - Ending	<u>\$ 1,863,924</u>	<u>\$ 151,375</u>	<u>\$ 450,848</u>	<u>\$ 43,064</u>

(continued)

**COUNTY OF SANTA CRUZ, CALIFORNIA**

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets (continued)  
 Nonmajor Enterprise Funds  
 For the Year Ended June 30, 2005

	Summit West CSA 54	Graham Hill CSA 57	Total
<b>Operating Revenues:</b>			
Charges for services	\$ --	\$ 38,792	\$ 2,476,129
Other revenues	--	--	372
	<hr/>	<hr/>	<hr/>
Total Operating Revenues	--	38,792	2,476,501
	<hr/>	<hr/>	<hr/>
<b>Operating Expenses:</b>			
Services and supplies	599	6,101	2,173,271
Depreciation and amortization	3,640	--	247,592
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	4,239	6,101	2,420,863
	<hr/>	<hr/>	<hr/>
<b>Operating Income (Loss)</b>	<hr/> (4,239)	<hr/> 32,691	<hr/> 55,638
<b>Non-Operating Revenues (Expenses):</b>			
Aid from other governmental units	--	--	200
Interest and investment income	664	2,091	124,816
Interest expense	--	--	(20,094)
Property taxes	--	--	2,700
Special assessments	--	--	18,776
Other	--	--	61,153
	<hr/>	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	664	2,091	187,551
	<hr/>	<hr/>	<hr/>
<b>Net Income Before Transfers</b>	(3,575)	34,782	243,189
	<hr/>	<hr/>	<hr/>
Capital contributions	--	--	20,192
	<hr/>	<hr/>	<hr/>
<b>Change in Net Assets</b>	(3,575)	34,782	263,381
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Net Assets - Beginning	155,385	81,417	10,325,866
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Net Assets - Ending	<u>\$ 151,810</u>	<u>\$ 116,199</u>	<u>\$10,589,247</u>