

**COUNTY OF SANTA CRUZ, CALIFORNIA**  
**Combining Statement of Fund Net Assets - Nonmajor Enterprise Funds**  
**June 30, 2003**

	Boulder Creek CSA 7	Rolling Woods CSA 10	Septic Tank Maintenance CSA 12	Freedom County Sanitation District	Davenport Sanitation District
<b>Assets</b>					
<b>Current Assets</b>					
Cash and investments	\$ 49,550	\$ -	\$ 1,343,457	\$ 3,073,940	\$ 123,081
Restricted cash	-	-	-	46,119	29,038
Receivable	-	-	-	-	80,965
<b>Total Current Assets</b>	<u>49,550</u>	<u>-</u>	<u>1,343,457</u>	<u>3,120,059</u>	<u>233,084</u>
<b>Noncurrent Assets</b>					
<b>Capital assets</b>					
Buildings and structures	1,505,638	321,381	-	4,715,938	3,228,518
Equipment	42,305	694	45,518	13,349	4,118
Accumulated depreciation	(606,466)	(104,772)	(45,518)	(692,703)	(913,343)
<b>Total Noncurrent Assets</b>	<u>941,477</u>	<u>217,303</u>	<u>-</u>	<u>4,036,584</u>	<u>2,319,293</u>
<b>Total Assets</b>	<u>\$ 991,027</u>	<u>\$ 217,303</u>	<u>\$ 1,343,457</u>	<u>\$ 7,156,643</u>	<u>\$ 2,552,377</u>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts payable	\$ 17,309	\$ 10,456	\$ 27,601	\$ 114,629	\$ 5,808
Due to other funds	6,881	409	-	-	-
Current portion of other long-term debt	-	-	-	-	21,769
<b>Total Current Liabilities</b>	<u>24,190</u>	<u>10,865</u>	<u>27,601</u>	<u>114,629</u>	<u>27,577</u>
<b>Noncurrent Liabilities</b>					
Other long-term debt	-	-	-	-	521,271
<b>Total Noncurrent Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>521,271</u>
<b>Total Liabilities</b>	<u>24,190</u>	<u>10,865</u>	<u>27,601</u>	<u>114,629</u>	<u>548,848</u>
<b>Net Assets</b>					
Invested in capital assets, net of related debt	941,477	217,303	-	4,036,584	1,776,253
Restricted - other purposes	-	-	-	46,119	29,038
Unrestricted	25,360	(10,865)	1,315,856	2,959,311	198,238
<b>Total Net Assets</b>	<u>966,837</u>	<u>206,438</u>	<u>1,315,856</u>	<u>7,042,014</u>	<u>2,003,529</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 991,027</u>	<u>\$ 217,303</u>	<u>\$ 1,343,457</u>	<u>\$ 7,156,643</u>	<u>\$ 2,552,377</u>

Place de Mer CSA 2	Sand Dollar Beach CSA 5	Trestle Beach CSA 20	Summit West CSA 54	Graham Hill CSA 57	Total
\$ 45,432	\$ 203,144	\$ -	\$ 27,769	\$ 57,740	\$ 4,924,113
-	7,226	-	-	-	82,383
-	-	-	-	-	80,965
<u>45,432</u>	<u>210,370</u>	<u>-</u>	<u>27,769</u>	<u>57,740</u>	<u>5,087,461</u>
154,744	426,882	-	145,600	-	10,498,701
41,178	-	-	-	-	147,162
(87,601)	(81,105)	-	(14,560)	-	(2,546,068)
<u>108,321</u>	<u>345,777</u>	<u>-</u>	<u>131,040</u>	<u>-</u>	<u>8,099,795</u>
<u>\$ 153,753</u>	<u>\$ 556,147</u>	<u>\$ -</u>	<u>\$ 158,809</u>	<u>\$ 57,740</u>	<u>\$ 13,187,256</u>
\$ 431	\$ 21,476	\$ 679	\$ -	\$ -	\$ 198,389
24,596	52,291	307	-	-	84,484
-	15,232	-	-	-	37,001
<u>25,027</u>	<u>88,999</u>	<u>986</u>	<u>-</u>	<u>-</u>	<u>319,874</u>
-	84,000	-	-	-	605,271
-	84,000	-	-	-	605,271
<u>25,027</u>	<u>172,999</u>	<u>986</u>	<u>-</u>	<u>-</u>	<u>925,145</u>
108,321	246,545	-	131,040	-	7,457,523
-	7,226	-	-	-	82,383
20,405	129,377	(986)	27,769	57,740	4,722,205
<u>128,726</u>	<u>383,148</u>	<u>(986)</u>	<u>158,809</u>	<u>57,740</u>	<u>12,262,111</u>
<u>\$ 153,753</u>	<u>\$ 556,147</u>	<u>\$ -</u>	<u>\$ 158,809</u>	<u>\$ 57,740</u>	<u>\$ 13,187,256</u>