

COUNTY OF SANTA CRUZ, CALIFORNIA
Combining Statement of Fund Net Assets - Nonmajor Enterprise Funds
June 30, 2004

	Boulder Creek CSA 7	Rolling Woods CSA 10	Septic Tank Maintenance CSA 12	Freedom County Sanitation District	Davenport Sanitation District
<u>Assets</u>					
Current Assets					
Cash and investments	\$ 6	\$ -	\$ 1,382,964	\$ 2,928,163	\$ 106,730
Restricted cash	-	-	-	46,722	54,760
Receivable	-	-	-	-	94,590
Total Current Assets	<u>6</u>	<u>-</u>	<u>1,382,964</u>	<u>2,974,885</u>	<u>256,080</u>
Noncurrent Assets					
Capital assets					
Buildings and structures	1,505,638	321,381	-	5,038,069	3,230,675
Equipment	42,305	694	45,518	13,349	4,118
Accumulated depreciation	(825,815)	(145,430)	(45,518)	(2,576,291)	(1,021,926)
Total Noncurrent Assets	<u>722,128</u>	<u>176,645</u>	<u>-</u>	<u>2,475,127</u>	<u>2,212,867</u>
Total Assets	<u>\$ 722,134</u>	<u>\$ 176,645</u>	<u>\$ 1,382,964</u>	<u>\$ 5,450,012</u>	<u>\$ 2,468,947</u>
<u>Liabilities</u>					
Current Liabilities					
Accounts payable	\$ 4,778	\$ -	\$ 29,982	\$ 119,882	\$ 14,865
Due to other funds	3,772	486	501	-	-
Current portion of other long-term debt	-	-	-	-	22,513
Total Current Liabilities	<u>8,550</u>	<u>486</u>	<u>30,483</u>	<u>119,882</u>	<u>37,378</u>
Noncurrent Liabilities					
Other long-term debt	-	-	-	-	498,592
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>498,592</u>
Total Liabilities	<u>8,550</u>	<u>486</u>	<u>30,483</u>	<u>119,882</u>	<u>535,970</u>
<u>Net Assets</u>					
Invested in capital assets, net of related debt	722,128	176,645	-	2,475,127	1,691,762
Restricted - other purposes	-	-	-	46,722	54,760
Unrestricted	(8,544)	(486)	1,352,481	2,808,281	186,455
Total Net Assets	<u>713,584</u>	<u>176,159</u>	<u>1,352,481</u>	<u>5,330,130</u>	<u>1,932,977</u>
Total Liabilities and Net Assets	<u>\$ 722,134</u>	<u>\$ 176,645</u>	<u>\$ 1,382,964</u>	<u>\$ 5,450,012</u>	<u>\$ 2,468,947</u>

Place de Mer CSA 2	Sand Dollar Beach CSA 5	Trestle Beach CSA 20	Summit West CSA 54	Graham Hill CSA 57	Total
\$ 47,617	\$ 180,382	\$ 10,745	\$ 27,985	\$ 81,417	\$ 4,766,009
-	7,226	-	-	-	108,708
-	-	-	-	-	94,590
<u>47,617</u>	<u>187,608</u>	<u>10,745</u>	<u>27,985</u>	<u>81,417</u>	<u>4,969,307</u>
154,744	426,882	-	145,600	-	10,822,989
41,178	-	-	-	-	147,162
(91,470)	(91,777)	-	(18,200)	-	(4,816,427)
<u>104,452</u>	<u>335,105</u>	<u>-</u>	<u>127,400</u>	<u>-</u>	<u>6,153,724</u>
<u>\$ 152,069</u>	<u>\$ 522,713</u>	<u>\$ 10,745</u>	<u>\$ 155,385</u>	<u>\$ 81,417</u>	<u>\$ 11,123,031</u>
\$ 2,972	\$ 14,238	\$ 352	\$ -	\$ -	\$ 187,069
-	-	-	-	-	4,759
-	15,232	-	-	-	37,745
<u>2,972</u>	<u>29,470</u>	<u>352</u>	<u>-</u>	<u>-</u>	<u>229,573</u>
-	69,000	-	-	-	567,592
-	69,000	-	-	-	567,592
<u>2,972</u>	<u>98,470</u>	<u>352</u>	<u>-</u>	<u>-</u>	<u>797,165</u>
104,452	250,873	-	127,400	-	5,548,387
-	7,226	-	-	-	108,708
44,645	166,144	10,393	27,985	81,417	4,668,771
<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>
<u>\$ 152,069</u>	<u>\$ 522,713</u>	<u>\$ 10,745</u>	<u>\$ 155,385</u>	<u>\$ 81,417</u>	<u>\$ 11,123,031</u>