

COUNTY OF SANTA CRUZ, CALIFORNIA

Combining Statement of Fund Net Assets
Internal Service Funds
June 30, 2005

	<u>Central Duplicating</u>	<u>Information Services</u>	<u>Public Works</u>	<u>Service Center</u>
<u>ASSETS</u>				
Current Assets:				
Cash and investments	\$ --	\$ --	\$ 3,962,231	\$ --
Receivable	--	--	123,805	--
Deposits with others	--	--	615,476	--
Due from other funds	--	--	193,247	--
Inventory	--	--	334,346	39,828
Prepaid items	29,931	--	--	--
Total Current Assets	<u>29,931</u>	<u>--</u>	<u>5,229,105</u>	<u>39,828</u>
Noncurrent Assets:				
Capital Assets				
Land	--	--	62,914	34,173
Buildings and structures	--	--	1,845,596	432,763
Equipment	305,642	10,025,446	9,973,086	6,209,846
Accumulated depreciation	(215,749)	(8,308,662)	(7,958,662)	(4,499,929)
Total Noncurrent Assets	<u>89,893</u>	<u>1,716,784</u>	<u>3,922,934</u>	<u>2,176,853</u>
Total Assets	<u><u>\$ 119,824</u></u>	<u><u>\$ 1,716,784</u></u>	<u><u>\$ 9,152,039</u></u>	<u><u>\$ 2,216,681</u></u>
<u>LIABILITIES</u>				
Current Liabilities:				
Accounts payable	\$ 23,424	\$ 253,385	\$ 1,039,070	\$ 73,345
Due to other funds	458,142	127,304	4,317	557,886
Current portion of other long-term debt	--	--	540,276	--
Current lease contracts	13,654	--	--	81,301
Compensated absences	4,959	390,497	2,280,241	15,929
Total Current Liabilities	<u>500,179</u>	<u>771,186</u>	<u>3,863,904</u>	<u>728,461</u>
Noncurrent Liabilities:				
Other long-term debt	26,370	--	1,159,035	--
Compensated absences	1,410	111,053	648,466	4,530
Total Noncurrent Liabilities	<u>27,780</u>	<u>111,053</u>	<u>1,807,501</u>	<u>4,530</u>
Total Liabilities	<u>527,959</u>	<u>882,239</u>	<u>5,671,405</u>	<u>732,991</u>
<u>NET ASSETS</u>				
Invested in capital assets, net of related debt	49,689	1,716,784	2,223,623	2,095,552
Unrestricted	(457,824)	(882,239)	1,257,011	(611,862)
Total Net Assets	<u>(408,135)</u>	<u>834,545</u>	<u>3,480,634</u>	<u>1,483,690</u>
Total Liabilities and Net Assets	<u><u>\$ 119,824</u></u>	<u><u>\$ 1,716,784</u></u>	<u><u>\$ 9,152,039</u></u>	<u><u>\$ 2,216,681</u></u>

(continued)

COUNTY OF SANTA CRUZ, CALIFORNIA

Combining Statement of Fund Net Assets (continued)
Internal Service Funds
June 30, 2005

	Self-Insurance			
	Risk Management and Self-Insurance	Dental and Health Insurance	Liability and Property Insurance	Workers' Compensation Insurance
<u>ASSETS</u>				
Current Assets:				
Cash and investments	\$ 402,560	\$ 1,386,177	\$ 3,665,490	\$ 2,565,262
Receivable	--	86,009	--	--
Deposits with others	--	--	--	150,000
Due from other funds	--	--	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Current Assets	<u>402,560</u>	<u>1,472,186</u>	<u>3,665,490</u>	<u>2,715,262</u>
Noncurrent Assets:				
Capital Assets				
Land	--	--	--	--
Buildings and structures	--	--	--	--
Equipment	54,672	--	--	--
Accumulated depreciation	(51,767)	--	--	--
Total Noncurrent Assets	<u>2,905</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Assets	<u><u>\$ 405,465</u></u>	<u><u>\$ 1,472,186</u></u>	<u><u>\$ 3,665,490</u></u>	<u><u>\$ 2,715,262</u></u>
<u>LIABILITIES</u>				
Current Liabilities:				
Accounts payable	\$ 28,883	\$ 1,562	\$ 291,068	\$ 2,080
Due to other funds	--	--	--	--
Current portion of other long-term debt	--	--	2,105,106	7,041,174
Current lease contracts	--	--	--	--
Compensated absences	63,056	--	--	--
Total Current Liabilities	<u>91,939</u>	<u>1,562</u>	<u>2,396,174</u>	<u>7,043,254</u>
Noncurrent Liabilities:				
Other long-term debt	--	85,708	960,002	8,816,308
Compensated absences	17,932	--	--	--
Total Noncurrent Liabilities	<u>17,932</u>	<u>85,708</u>	<u>960,002</u>	<u>8,816,308</u>
Total Liabilities	<u>109,871</u>	<u>87,270</u>	<u>3,356,176</u>	<u>15,859,562</u>
<u>NET ASSETS</u>				
Invested in capital assets, net of related debt	2,905	--	--	--
Unrestricted	292,689	1,384,916	309,314	(13,144,300)
Total Net Assets	<u>295,594</u>	<u>1,384,916</u>	<u>309,314</u>	<u>(13,144,300)</u>
Total Liabilities and Net Assets	<u><u>\$ 405,465</u></u>	<u><u>\$ 1,472,186</u></u>	<u><u>\$ 3,665,490</u></u>	<u><u>\$ 2,715,262</u></u>

(continued)

COUNTY OF SANTA CRUZ, CALIFORNIA

Combining Statement of Fund Net Assets (continued)
Internal Service Funds
June 30, 2005

	Self-Insurance		Total
	Employee Benefit Staffing	State Unemployment Insurance	
<u>ASSETS</u>			
Current Assets:			
Cash and investments	\$ 172,843	\$ 312,648	\$ 12,467,211
Receivable	--	--	209,814
Deposits with others	--	--	765,476
Due from other funds	--	--	193,247
Inventory	--	--	374,174
Prepaid items	--	--	29,931
Total Current Assets	172,843	312,648	14,039,853
Noncurrent Assets:			
Capital Assets			
Land	--	--	97,087
Buildings and structures	--	--	2,278,359
Equipment	--	--	26,568,692
Accumulated depreciation	--	--	(21,034,769)
Total Noncurrent Assets	--	--	7,909,369
Total Assets	\$ 172,843	\$ 312,648	\$ 21,949,222
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts payable	\$ 11,951	\$ --	\$ 1,724,768
Due to other funds	--	--	1,147,649
Current portion of other long-term debt	--	--	9,686,556
Current lease contracts	--	--	94,955
Compensated absences	21,824	--	2,776,506
Total Current Liabilities	33,775	--	15,430,434
Noncurrent Liabilities:			
Other long-term debt	--	93,750	11,141,173
Compensated absences	6,206	--	789,597
Total Noncurrent Liabilities	6,206	93,750	11,930,770
Total Liabilities	39,981	93,750	27,361,204
<u>NET ASSETS</u>			
Invested in capital assets, net of related debt	--	--	6,088,553
Unrestricted	132,862	218,898	(11,500,535)
Total Net Assets	132,862	218,898	(5,411,982)
Total Liabilities and Net Assets	\$ 172,843	\$ 312,648	\$ 21,949,222