

**COUNTY OF SANTA CRUZ, CALIFORNIA**  
**Combined Balance Sheets - All Fund Types and Account Groups**  
**June 30, 2000 and 1999**

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service
<u>Assets and Other Debits</u>						
<u>Assets</u>						
Cash and investments	\$ 68,459,627	\$ 57,468,802	\$ 112,626	\$ 8,310,964	\$ 19,088,889	\$ 8,238,048
Restricted cash	0	7,344,798	1,528,318	0	2,838,793	0
Receivable	25,496,993	3,410,118	363,003	538,545	399,345	752,391
Deposits with others	0	0	0	0	31,437	25,000
Due from other funds	13,926,483	9,474,390	0	45,006	0	377,905
Due from component unit	1,152	0	0	0	0	0
Due from other governmental units	0	4,065,635	0	0	0	0
Inventory	210,881	0	0	0	14,867	515,989
Prepaid items	0	0	0	0	0	51,998
Notes receivable	0	0	0	0	0	0
Advances to other funds	128,000	0	0	0	0	0
Advances to other entities	71,128	0	0	0	0	0
Deferred charges	0	36,772	0	0	11,402	0
Property, plant and equipment						
Land	0	0	0	0	1,858,849	97,087
Buildings and structures	0	0	0	0	26,383,398	1,374,970
Equipment	0	0	0	0	5,484,218	27,860,441
Accumulated depreciation	0	0	0	0	(8,514,717)	(22,243,726)
<u>Other Debits</u>						
Amount available in reserves	0	0	0	0	0	0
Amount to be provided for						
Future bond requirements	0	0	0	0	0	0
Certificates of participation	0	0	0	0	0	0
Notes payable	0	0	0	0	0	0
Compensated absences	0	0	0	0	0	0
California Health Facilities						
Financing Authority	0	0	0	0	0	0
Capital leases and other long-term debt	0	0	0	0	0	0
 Total Assets and Other Debits	 \$ 108,294,264	 \$ 81,800,515	 \$ 2,003,947	 \$ 8,894,515	 \$ 47,596,481	 \$ 17,050,103

*The notes to the general-purpose financial statements are an integral part of this statement.*

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Fiduciary Fund Types	Account Groups		Total (Memorandum Only)	Component Unit	Totals (Memorandum Only)	
	Trust and Agency	General Fixed Assets	General Long- Term Debt		Primary Government	Reporting Entity
					2000	1999
\$ 314,208,042	\$ 0	\$ 0	\$ 475,886,998	\$ 36,966,929	\$ 512,853,927	\$ 416,695,135
0	0	0	11,711,909	1,910,802	13,622,711	12,918,004
15,439,799	0	0	46,400,194	0	46,400,194	46,874,063
0	0	0	56,437	0	56,437	54,975
0	0	0	23,823,784	0	23,823,784	15,632,661
0	0	0	1,152	0	1,152	1,152
0	0	0	4,065,635	32,673	4,098,308	2,418,296
0	0	0	741,737	92,194	833,931	756,404
0	0	0	51,998	10,787	62,785	30,275
0	0	0	0	55,077	55,077	87,750
0	0	0	128,000	0	128,000	128,000
0	0	0	71,128	0	71,128	71,128
0	0	0	48,174	208,540	256,714	290,931
0	31,683,566	0	33,639,502	0	33,639,502	32,836,007
0	78,586,241	0	106,344,609	100,091,897	206,436,506	197,500,479
0	14,586,182	0	47,930,841	3,307,472	51,238,313	46,822,958
0	0	0	(30,758,443)	(28,990,366)	(59,748,809)	(54,147,263)
0	0	4,963,637	4,963,637	0	4,963,637	4,937,612
0	0	73,163,643	73,163,643	0	73,163,643	74,715,539
0	0	49,711,896	49,711,896	0	49,711,896	51,327,534
0	0	1,782,658	1,782,658	0	1,782,658	2,007,449
0	0	12,006,521	12,006,521	0	12,006,521	10,928,003
0	0	2,083,696	2,083,696	0	2,083,696	2,199,123
0	0	606,700	606,700	0	606,700	486,369
<u>\$ 329,647,841</u>	<u>\$ 124,855,989</u>	<u>\$ 144,318,751</u>	<u>\$ 864,462,406</u>	<u>\$ 113,686,005</u>	<u>\$ 978,148,411</u>	<u>\$ 865,572,584</u>

Continued

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**COUNTY OF SANTA CRUZ, CALIFORNIA**  
**Combined Balance Sheets - All Fund Types and Account Groups**  
**June 30, 2000 and 1999**

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service
<u>Liabilities, Equity and Other Credits</u>						
<u>Liabilities</u>						
Accounts payable	\$ 9,168,916	\$ 2,602,672	\$ 0	\$ 94,883	\$ 468,976	\$ 973,565
Tax revenue anticipation notes payable	57,000,000	0	0	0	0	0
Due to other funds	0	11,696,583	2,491	402,188	209,386	99,328
Due to primary government	0	0	0	0	0	0
Due to other governmental units	0	0	0	0	14,745	0
Current portion of other long-term debt	0	0	0	0	550,315	0
Current portion of bonds payable	0	0	0	0	35,000	0
Current lease contracts	0	0	0	0	0	134,480
Deferred revenue	1,009,449	2,861,654	360,099	23,338	4,200	0
Agency funds held for others	0	0	0	0	0	0
Other long-term debt	0	0	0	0	2,835,945	8,228,682
Closure and postclosure care costs liability	0	0	0	0	2,321,376	0
Long-term advances from general fund	0	0	0	0	0	0
Compensated absences	0	0	0	0	0	2,561,031
Bonds and loans payable	0	0	0	0	150,143	0
Total Liabilities	<u>67,178,365</u>	<u>17,160,909</u>	<u>362,590</u>	<u>520,409</u>	<u>6,590,086</u>	<u>11,997,086</u>
<u>Equity and Other Credits</u>						
Investment in general fixed assets	0	0	0	0	0	0
Contributed capital	0	0	0	0	1,084,200	3,448,646
Retained earnings						
Reserved for						
Debt service	0	0	0	0	0	0
Replacement/renewal	0	0	0	0	0	1,070,559
Unreserved	0	0	0	0	39,922,195	533,812
Total Retained Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,922,195</u>	<u>1,604,371</u>
<u>Fund Balances</u>						
Reserved for						
Encumbrances	2,106,655	7,004,722	0	1,515,577	0	0
Imprest cash/inventories	253,071	0	0	0	0	0
Advances and loans	199,128	4,391,441	0	0	0	0
Debt service	0	3,322,280	1,641,357	0	0	0
Fixed asset acquisition	0	4,022,518	0	0	0	0
Total Reserved	<u>2,558,854</u>	<u>18,740,961</u>	<u>1,641,357</u>	<u>1,515,577</u>	<u>0</u>	<u>0</u>
Unreserved						
Designated for						
RDA project	0	19,491,260	0	0	0	0
Working capital	6,000,000	0	0	0	0	0
RDA debt service	0	9,430,296	0	0	0	0
Health Services Facility	1,163,738	0	0	0	0	0
Measure E	24,773	0	0	0	0	0
Undesignated	31,368,534	16,977,089	0	6,858,529	0	0
Total Unreserved	<u>38,557,045</u>	<u>45,898,645</u>	<u>0</u>	<u>6,858,529</u>	<u>0</u>	<u>0</u>
Total Equity and Other Credits	<u>41,115,899</u>	<u>64,639,606</u>	<u>1,641,357</u>	<u>8,374,106</u>	<u>41,006,395</u>	<u>5,053,017</u>
Total Liabilities, Equity and Other Credits	<u>\$ 108,294,264</u>	<u>\$ 81,800,515</u>	<u>\$ 2,003,947</u>	<u>\$ 8,894,515</u>	<u>\$ 47,596,481</u>	<u>\$ 17,050,103</u>

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Fiduciary Fund Types	Account Groups		Total (Memorandum Only)	Component Unit	Totals (Memorandum Only)	
	General	General Long-	Primary		Reporting Entity	
	Fixed Assets	Term Debt	Government		2000	1999
\$ 7,808,862	\$ 0	\$ 0	\$ 21,117,874	\$ 1,537,459	\$ 22,655,333	\$ 27,635,642
0	0	0	57,000,000	0	57,000,000	45,685,000
11,413,808	0	0	23,823,784	0	23,823,784	15,632,661
0	0	0	0	1,152	1,152	1,152
7,195,963	0	0	7,210,708	0	7,210,708	14,295,912
25,000	0	0	575,315	0	575,315	110,076
0	0	0	35,000	1,251,545	1,286,545	1,273,354
0	0	0	134,480	0	134,480	829,389
0	0	0	4,258,740	0	4,258,740	9,579,617
303,036,230	0	0	303,036,230	0	303,036,230	227,123,077
0	0	132,007,230	143,071,857	0	143,071,857	146,119,382
0	0	0	2,321,376	0	2,321,376	2,410,402
128,000	0	0	128,000	0	128,000	128,000
0	0	12,006,521	14,567,552	0	14,567,552	13,599,972
0	0	305,000	455,143	34,475,803	34,930,946	36,685,217
<u>329,607,863</u>	<u>0</u>	<u>144,318,751</u>	<u>577,736,059</u>	<u>37,265,959</u>	<u>615,002,018</u>	<u>541,108,853</u>
0	124,855,989	0	124,855,989	0	124,855,989	121,333,151
0	0	0	4,532,846	4,839,625	9,372,471	8,887,173
0	0	0	0	1,584,350	1,584,350	1,600,670
0	0	0	1,070,559	19,757,433	20,827,992	20,840,868
0	0	0	40,456,007	50,238,638	90,694,645	82,208,812
<u>0</u>	<u>0</u>	<u>0</u>	<u>41,526,566</u>	<u>71,580,421</u>	<u>113,106,987</u>	<u>104,650,350</u>
0	0	0	10,626,954	0	10,626,954	10,792,130
0	0	0	253,071	0	253,071	255,914
0	0	0	4,590,569	0	4,590,569	3,061,694
0	0	0	4,963,637	0	4,963,637	4,937,612
0	0	0	4,022,518	0	4,022,518	3,876,396
<u>0</u>	<u>0</u>	<u>0</u>	<u>24,456,749</u>	<u>0</u>	<u>24,456,749</u>	<u>22,923,746</u>
0	0	0	19,491,260	0	19,491,260	31,231,412
0	0	0	6,000,000	0	6,000,000	6,000,000
0	0	0	9,430,296	0	9,430,296	6,309,036
0	0	0	1,163,738	0	1,163,738	1,660,256
0	0	0	24,773	0	24,773	24,773
39,978	0	0	55,244,130	0	55,244,130	21,443,834
<u>39,978</u>	<u>0</u>	<u>0</u>	<u>91,354,197</u>	<u>0</u>	<u>91,354,197</u>	<u>66,669,311</u>
<u>39,978</u>	<u>124,855,989</u>	<u>0</u>	<u>286,726,347</u>	<u>76,420,046</u>	<u>363,146,393</u>	<u>324,463,731</u>
<u>\$ 329,647,841</u>	<u>\$ 124,855,989</u>	<u>\$ 144,318,751</u>	<u>\$ 864,462,406</u>	<u>\$ 113,686,005</u>	<u>\$ 978,148,411</u>	<u>\$ 865,572,584</u>

Concluded

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