

COUNTY OF SANTA CRUZ, CALIFORNIA
Combined Statements of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Years Ended June 30, 2001 and 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<u>Revenues</u>				
Taxes	\$ 50,423,411	\$ 25,178,335	\$ 102,302	\$ -
Licenses	7,412,751	-	-	-
Fines, forfeitures and penalties	4,167,204	15,179	-	292,018
Use of money and property	6,930,581	5,225,068	298,481	91,513
Aid from other governmental agencies	147,338,659	13,363,621	-	1,910,482
Charges for current services	32,545,004	8,243,380	-	-
Other revenues	6,682,342	1,213,943	2	1,281,648
Total Revenues	<u>255,499,952</u>	<u>53,239,526</u>	<u>400,785</u>	<u>3,575,661</u>
<u>Expenditures</u>				
Current				
General government	18,255,296	1,000	-	-
Public protection	76,631,559	13,286,421	-	-
Health and sanitation	67,561,891	-	-	-
Public assistance	77,441,892	109,446	-	-
Education	110,510	2,991,808	-	-
Recreation and culture	5,337,630	1,871,837	-	-
Public ways and facilities	150,418	22,695,430	-	-
Capital outlay	-	-	-	6,309,155
Debt service				
Bond redemption	654,927	5,255,562	1,645,000	-
Bond issue costs	-	-	1,728,086	-
Interest and fiscal charges	-	-	4,733,300	-
Total Expenditures	<u>246,144,123</u>	<u>46,211,504</u>	<u>8,106,386</u>	<u>6,309,155</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>9,355,829</u>	<u>7,028,022</u>	<u>(7,705,601)</u>	<u>(2,733,494)</u>
<u>Other Financing Sources (Uses)</u>				
Sale of fixed assets	5,492	-	-	-
Proceeds from long-term debt	-	32,267,681	6,483,726	-
Proceeds from COP	-	-	-	-
Proceeds from refunding bonds	-	-	15,871,894	-
Payment to bond refunding escrow agent	-	-	(15,385,448)	-
Operating transfers in	27,345,200	12,376,287	5,927,223	13,426,143
Operating transfers out	(33,661,861)	(13,539,313)	-	(66,023)
Inception of lease purchase agreement	800,000	-	-	-
Net other financing sources (uses)	<u>(5,511,169)</u>	<u>31,104,655</u>	<u>12,897,395</u>	<u>13,360,120</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>3,844,660</u>	<u>38,132,677</u>	<u>5,191,794</u>	<u>10,626,626</u>
<u>Special/Extraordinary Item</u>				
Tax loss reserve	-	-	-	-
Net Change in Fund Balances	3,844,660	38,132,677	5,191,794	10,626,626
Fund Balances, beginning of year	41,115,899	64,639,606	1,641,357	8,374,106
Increase in fund balances reserved for inventories	27,418	-	-	-
Fund Balances, end of year	<u>\$ 44,987,977</u>	<u>\$ 102,772,283</u>	<u>\$ 6,833,151</u>	<u>\$ 19,000,732</u>

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

Fiduciary Fund Type	Totals (Memorandum Only)	
	Primary Government	
	2001	2000
Expendable Trust		
\$ -	\$ 75,704,048	\$ 67,846,317
-	7,412,751	7,385,142
-	4,474,401	4,583,717
1,077	12,546,720	10,785,261
12,555,965	175,168,727	160,286,031
-	40,788,384	44,964,860
15,301	9,193,236	6,796,644
<u>12,572,343</u>	<u>325,288,267</u>	<u>302,647,972</u>
-	18,256,296	17,064,617
49,491	89,967,471	85,271,026
748,309	68,310,200	61,522,256
-	77,551,338	69,508,245
-	3,102,318	2,529,537
-	7,209,467	6,547,356
-	22,845,848	27,575,037
-	6,309,155	3,768,172
-	7,555,489	9,147,624
-	1,728,086	-
-	4,733,300	4,343,070
<u>797,800</u>	<u>307,568,968</u>	<u>287,276,940</u>
<u>11,774,543</u>	<u>17,719,299</u>	<u>15,371,032</u>
-	5,492	47,365
-	38,751,407	363,716
-	-	596,433
-	15,871,894	-
-	(15,385,448)	(363,716)
8,905,030	67,979,883	56,711,299
(20,712,686)	(67,979,883)	(56,711,299)
-	800,000	546,852
<u>(11,807,656)</u>	<u>40,043,345</u>	<u>1,190,650</u>
<u>(33,113)</u>	<u>57,762,644</u>	<u>16,561,682</u>
-	-	9,653,858
<u>(33,113)</u>	<u>57,762,644</u>	<u>26,215,540</u>
39,978	115,810,946	89,592,563
-	27,418	2,843
<u>\$ 6,865</u>	<u>\$ 173,601,008</u>	<u>\$ 115,810,946</u>

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