

COUNTY OF SANTA CRUZ, CALIFORNIA
Combined Balance Sheets - All Fund Types and Account Groups
June 30, 2001 and 2000

| | Governmental Fund Types | | | | Proprietary Fund Types | |
|--|-------------------------|-----------------------|---------------------|----------------------|------------------------|----------------------|
| | General | Special Revenue | Debt Service | Capital Project | Enterprise | Internal Service |
| <u>Assets and Other Debits</u> | | | | | | |
| Assets | | | | | | |
| Cash and investments | \$ 53,055,636 | \$ 91,301,706 | \$ 105,683 | \$ 18,418,600 | \$ 22,117,395 | \$ 12,047,647 |
| Restricted cash | - | 7,717,534 | 6,628,840 | - | 3,049,209 | - |
| Receivable | 23,862,479 | 3,412,914 | 332,319 | 1,024,764 | 808,619 | 194,310 |
| Deposits with others | - | - | - | - | 32,852 | 25,000 |
| Due from other funds | 11,896,006 | 9,973,183 | - | 45,006 | - | 61 |
| Due from component unit | 718 | - | - | - | - | - |
| Due from other governmental units | - | - | - | - | - | - |
| Inventory | 238,299 | 4,230,189 | - | - | 29,522 | 917,559 |
| Prepaid items | - | - | - | 3,745 | - | 34,500 |
| Notes receivable | - | - | - | - | - | - |
| Advances to other funds | 128,000 | - | - | - | - | - |
| Advances to other entities | 61,142 | - | - | - | - | - |
| Deferred charges | - | 13,920 | - | - | 11,402 | - |
| Property, plant and equipment | | | | | | |
| Land | - | - | - | - | 1,858,849 | 97,087 |
| Buildings and structures | - | - | - | - | 26,293,787 | 1,641,304 |
| Equipment | - | - | - | - | 6,021,114 | 28,565,550 |
| Accumulated depreciation | - | - | - | - | (8,897,021) | (23,502,408) |
| Other Debits | | | | | | |
| Amount available in reserves | - | - | - | - | - | - |
| Amount to be provided for | | | | | | |
| Future bond requirements | - | - | - | - | - | - |
| Certificates of participation | - | - | - | - | - | - |
| Notes payable | - | - | - | - | - | - |
| Compensated absences | - | - | - | - | - | - |
| California Health Facilities Financing Authority | - | - | - | - | - | - |
| Capital leases and other long-term debt | - | - | - | - | - | - |
| Total Assets and Other Debits | \$ 89,242,280 | \$ 116,649,446 | \$ 7,066,842 | \$ 19,492,115 | \$ 51,325,728 | \$ 20,020,610 |

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

| 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 |
| | | | | | 2001 | 2000 |
| \$ 324,717,139 | \$ - | \$ - | \$ 521,763,806 | \$ 38,496,060 | \$ 560,259,866 | \$ 512,853,927 |
| - | - | - | 17,395,583 | 2,035,010 | 19,430,593 | 13,622,711 |
| 15,025,443 | - | - | 44,660,848 | - | 44,660,848 | 46,400,194 |
| - | - | - | 57,852 | - | 57,852 | 56,437 |
| - | - | - | 21,914,256 | - | 21,914,256 | 23,823,784 |
| - | - | - | 718 | - | 718 | 1,152 |
| - | - | - | - | - | - | 4,098,308 |
| - | - | - | 5,415,569 | 86,249 | 5,501,818 | 833,931 |
| - | - | - | 38,245 | 10,787 | 49,032 | 62,785 |
| - | - | - | - | 55,077 | 55,077 | 55,077 |
| - | - | - | 128,000 | - | 128,000 | 128,000 |
| - | - | - | 61,142 | - | 61,142 | 71,128 |
| - | - | - | 25,322 | 198,115 | 223,437 | 256,714 |
| - | 31,683,566 | - | 33,639,502 | - | 33,639,502 | 33,639,502 |
| - | 81,663,026 | - | 109,598,117 | 104,755,041 | 214,353,158 | 206,436,506 |
| - | 14,274,666 | - | 48,861,330 | 3,500,014 | 52,361,344 | 51,238,313 |
| - | - | - | (32,399,429) | (31,631,747) | (64,031,176) | (59,748,809) |
| - | - | 10,328,479 | 10,328,479 | - | 10,328,479 | 4,963,637 |
| - | - | 106,231,857 | 106,231,857 | - | 106,231,857 | 73,163,643 |
| - | - | 47,195,449 | 47,195,449 | - | 47,195,449 | 49,711,896 |
| - | - | 1,541,300 | 1,541,300 | - | 1,541,300 | 1,782,658 |
| - | - | 13,558,918 | 13,558,918 | - | 13,558,918 | 12,006,521 |
| - | - | 1,959,558 | 1,959,558 | - | 1,959,558 | 2,083,696 |
| - | - | 1,008,336 | 1,008,336 | - | 1,008,336 | 606,700 |
| <u>\$ 339,742,582</u> | <u>\$ 127,621,258</u> | <u>\$ 181,823,897</u> | <u>\$ 952,984,758</u> | <u>\$ 117,504,606</u> | <u>\$ 1,070,489,364</u> | <u>\$ 978,148,411</u> |

Continued

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

COUNTY OF SANTA CRUZ, CALIFORNIA
Combined Balance Sheets - All Fund Types and Account Groups
June 30, 2001 and 2000

| | Governmental Fund Types | | | | Proprietary Fund Types | |
|--|-------------------------|-----------------------|---------------------|----------------------|------------------------|----------------------|
| | General | Special Revenue | Debt Service | Capital Project | Enterprise | Internal Service |
| Liabilities, Equity and Other Credits | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ 12,611,720 | \$ 1,892,340 | \$ - | \$ 349,951 | \$ 1,088,972 | \$ 1,540,087 |
| Tax revenue anticipation notes payable | 30,000,000 | - | - | - | - | - |
| Due to other funds | 13,072 | 10,029,804 | 2,491 | 118,094 | 7,656 | 43,177 |
| Due to primary government | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Current portion of other long-term debt | - | - | - | - | 689,093 | - |
| Current portion of bonds payable | - | - | - | - | 48,713 | - |
| Current lease contracts | - | - | - | - | - | 139,327 |
| Deferred revenue | 1,629,511 | 1,955,019 | 231,200 | 23,338 | - | - |
| Agency funds held for others | - | - | - | - | - | - |
| Other long-term debt | - | - | - | - | 2,494,401 | 8,779,404 |
| Closure and postclosure care costs liability | - | - | - | - | 2,619,385 | - |
| Long-term advances from general fund | - | - | - | - | - | - |
| Compensated absences | - | - | - | - | - | 3,096,855 |
| Bonds and loans payable | - | - | - | - | 107,091 | - |
| Total Liabilities | <u>44,254,303</u> | <u>13,877,163</u> | <u>233,691</u> | <u>491,383</u> | <u>7,055,311</u> | <u>13,598,850</u> |
| Equity and Other Credits | | | | | | |
| Investment in general fixed assets | - | - | - | - | - | - |
| Contributed capital | - | - | - | - | 1,084,200 | 3,448,646 |
| Retained earnings | | | | | | |
| Reserved for | | | | | | |
| Debt service | - | - | - | - | - | - |
| Replacement/renewal | - | - | - | - | - | 1,155,530 |
| Unreserved | - | - | - | - | 43,186,217 | 1,817,584 |
| Total Retained Earnings | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>43,186,217</u> | <u>2,973,114</u> |
| Fund Balances | | | | | | |
| Reserved for | | | | | | |
| Encumbrances | 1,881,382 | 18,173,667 | - | 6,577,503 | - | - |
| Imprest cash/inventories | 280,489 | - | - | - | - | - |
| Advances and loans | 189,142 | 4,230,188 | - | - | - | - |
| Debt service | - | 3,495,336 | 6,833,151 | - | - | - |
| Fixed asset acquisition | - | 4,222,198 | - | - | - | - |
| Total Reserved | <u>2,351,013</u> | <u>30,121,389</u> | <u>6,833,151</u> | <u>6,577,503</u> | <u>-</u> | <u>-</u> |
| Unreserved | | | | | | |
| Designated for | | | | | | |
| RDA project | - | 47,846,469 | - | - | - | - |
| Working capital | 6,000,000 | - | - | - | - | - |
| RDA debt service | - | 14,187,611 | - | - | - | - |
| Health Services Facility | 964,450 | - | - | - | - | - |
| Measure E | - | - | - | - | - | - |
| Roads | 5,044,766 | - | - | - | - | - |
| Emergency reserve | 2,251,089 | - | - | - | - | - |
| Federally Qualified Health program | 2,156,430 | - | - | - | - | - |
| Undesignated | 26,220,229 | 10,616,814 | - | 12,423,229 | - | - |
| Total Unreserved | <u>42,636,964</u> | <u>72,650,894</u> | <u>-</u> | <u>12,423,229</u> | <u>-</u> | <u>-</u> |
| Total Equity and Other Credits | <u>44,987,977</u> | <u>102,772,283</u> | <u>6,833,151</u> | <u>19,000,732</u> | <u>44,270,417</u> | <u>6,421,760</u> |
| Total Liabilities, Equity and Other Credits | <u>\$ 89,242,280</u> | <u>\$ 116,649,446</u> | <u>\$ 7,066,842</u> | <u>\$ 19,492,115</u> | <u>\$ 51,325,728</u> | <u>\$ 20,020,610</u> |

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

| 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 |
| | | | | | 2001 | 2000 |
| \$ 8,322,045 | \$ - | \$ - | \$ 25,805,115 | \$ 1,685,134 | \$ 27,490,249 | \$ 22,655,333 |
| - | - | - | 30,000,000 | - | 30,000,000 | 57,000,000 |
| 11,699,962 | - | - | 21,914,256 | - | 21,914,256 | 23,823,784 |
| - | - | - | - | 718 | 718 | 1,152 |
| 7,337,468 | - | - | 7,337,468 | - | 7,337,468 | 7,210,708 |
| 25,000 | - | - | 714,093 | - | 714,093 | 575,315 |
| - | - | - | 48,713 | 1,303,189 | 1,351,902 | 1,286,545 |
| - | - | - | 139,327 | - | 139,327 | 134,480 |
| - | - | - | 3,839,068 | - | 3,839,068 | 4,258,740 |
| 312,223,242 | - | - | 312,223,242 | - | 312,223,242 | 303,036,230 |
| - | - | 168,059,979 | 179,333,784 | - | 179,333,784 | 143,071,857 |
| - | - | - | 2,619,385 | - | 2,619,385 | 2,321,376 |
| 128,000 | - | - | 128,000 | - | 128,000 | 128,000 |
| - | - | 13,558,918 | 16,655,773 | - | 16,655,773 | 14,567,552 |
| - | - | 205,000 | 312,091 | 33,178,104 | 33,490,195 | 34,930,946 |
| <u>339,735,717</u> | <u>-</u> | <u>181,823,897</u> | <u>601,070,315</u> | <u>36,167,145</u> | <u>637,237,460</u> | <u>615,002,018</u> |
| - | 127,621,258 | - | 127,621,258 | - | 127,621,258 | 124,855,989 |
| - | - | - | 4,532,846 | 5,591,344 | 10,124,190 | 9,372,471 |
| - | - | - | - | 1,616,685 | 1,616,685 | 1,584,350 |
| - | - | - | 1,155,530 | 21,006,670 | 22,162,200 | 20,827,992 |
| - | - | - | 45,003,801 | 53,122,762 | 98,126,563 | 90,694,645 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>46,159,331</u> | <u>75,746,117</u> | <u>121,905,448</u> | <u>113,106,987</u> |
| - | - | - | 26,632,552 | - | 26,632,552 | 10,626,954 |
| - | - | - | 280,489 | - | 280,489 | 253,071 |
| - | - | - | 4,419,330 | - | 4,419,330 | 4,590,569 |
| - | - | - | 10,328,487 | - | 10,328,487 | 4,963,637 |
| - | - | - | 4,222,198 | - | 4,222,198 | 4,022,518 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>45,883,056</u> | <u>-</u> | <u>45,883,056</u> | <u>24,456,749</u> |
| - | - | - | 47,846,469 | - | 47,846,469 | 19,491,260 |
| - | - | - | 6,000,000 | - | 6,000,000 | 6,000,000 |
| - | - | - | 14,187,611 | - | 14,187,611 | 9,430,296 |
| - | - | - | 964,450 | - | 964,450 | 1,163,738 |
| - | - | - | - | - | - | 24,773 |
| - | - | - | 5,044,766 | - | 5,044,766 | - |
| - | - | - | 2,251,089 | - | 2,251,089 | - |
| - | - | - | 2,156,430 | - | 2,156,430 | - |
| 6,865 | - | - | 49,267,137 | - | 49,267,137 | 55,244,130 |
| 6,865 | - | - | 127,717,952 | - | 127,717,952 | 91,354,197 |
| 6,865 | 127,621,258 | - | 351,914,443 | 81,337,461 | 433,251,904 | 363,146,393 |
| <u>\$ 339,742,582</u> | <u>\$ 127,621,258</u> | <u>\$ 181,823,897</u> | <u>\$ 952,984,758</u> | <u>\$ 117,504,606</u> | <u>\$ 1,070,489,364</u> | <u>\$ 978,148,411</u> |

Concluded

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