

COUNTY OF SANTA CRUZ, CALIFORNIA

Statement of Activities Year Ended June 30, 2002

| Functions/Programs | Expenses | Program Revenues | | |
|---------------------------------------|----------------|-------------------------|---------------------------------------|-------------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government | | | | |
| Governmental Activities | | | | |
| General government | \$ 24,700,704 | \$ 3,671,180 | \$ 12,618,926 | \$ - |
| Public protection | 100,368,360 | 16,054,561 | 55,184,260 | - |
| Health and sanitation | 76,974,991 | 14,136,780 | 48,060,095 | - |
| Public assistance | 87,275,868 | 14,081,986 | 48,403,941 | - |
| Education | 3,132,635 | 493,143 | 1,695,080 | - |
| Recreation and culture | 7,552,638 | 1,205,462 | 4,143,528 | - |
| Public ways and facilities | 32,544,591 | 5,150,611 | 17,704,165 | - |
| Interest on long-term debt | 12,837,784 | - | - | - |
| Total Governmental Activities | 345,387,571 | 54,793,723 | 187,809,995 | - |
| Business-type Activities | | | | |
| County Disposal Sites CSA | 9,750,973 | 9,093,546 | 533,998 | - |
| Boulder Creek CSA | 376,962 | 195,195 | - | - |
| Rolling Woods CSA | 79,007 | 31,633 | - | - |
| Septic Tank Maintenance CSA | 632,328 | 768,754 | - | - |
| Freedom County Sanitation District | 346,128 | 393,610 | - | - |
| Davenport Sanitation District | 299,785 | 207,674 | 214 | 6,524 |
| Place de Mer CSA | 44,013 | 36,320 | - | - |
| Sand Dollar Beach CSA | 196,945 | 133,692 | - | - |
| Trestle Beach CSA | 33,170 | 20,790 | - | - |
| Summit West CSA | 18,924 | 40,393 | - | - |
| Graham Hill CSA | 333 | 26,010 | - | - |
| Total Business-type Activities | 11,778,568 | 10,947,617 | 534,212 | 6,524 |
| Total Primary Government | \$ 357,166,139 | \$ 65,741,340 | \$ 188,344,207 | \$ 6,524 |
| Component Unit | | | | |
| Santa Cruz County Sanitation District | \$ 14,030,102 | \$ 15,457,841 | | |

General Revenues

 Taxes

 Property taxes

 Property transfer taxes

 Sales and use taxes

 Transient occupancy taxes

 Utility taxes

 Other taxes

 Interest and investment income

 Miscellaneous

 Total General Revenues

Change in Net Assets

Restated Net Assets, Beginning

Prior Period Adjustment

Net Asset, Ending

The notes to the basic financial statements are an integral part of this statement.

| Net (Expenses) Revenues and Changes in Net Assets | | | |
|---|-----------------------------|-----------------------|----------------------|
| Primary Government | | | Component Unit |
| Governmental Activities | Business-type Activities | Total | |
| \$ (8,410,598) | \$ - | \$ (8,410,598) | |
| (29,129,539) | - | (29,129,539) | |
| (14,778,116) | - | (14,778,116) | |
| (24,789,941) | - | (24,789,941) | |
| (944,412) | - | (944,412) | |
| (2,203,648) | - | (2,203,648) | |
| (9,689,815) | - | (9,689,815) | |
| <u>(12,837,784)</u> | <u>-</u> | <u>(12,837,784)</u> | |
| <u>(102,783,853)</u> | <u>-</u> | <u>(102,783,853)</u> | |
| - | (123,429) | (123,429) | |
| - | (181,767) | (181,767) | |
| - | (47,374) | (47,374) | |
| - | 136,426 | 136,426 | |
| - | 47,482 | 47,482 | |
| - | (85,373) | (85,373) | |
| - | (7,693) | (7,693) | |
| - | (63,253) | (63,253) | |
| - | (12,380) | (12,380) | |
| - | 21,469 | 21,469 | |
| - | 25,677 | 25,677 | |
| <u>-</u> | <u>(290,215)</u> | <u>(290,215)</u> | |
| <u>(102,783,853)</u> | <u>(290,215)</u> | <u>(103,074,068)</u> | |
| | | | \$ <u>1,427,739</u> |
| 55,625,116 | - | 55,625,116 | 125,410 |
| 1,752,704 | - | 1,752,704 | - |
| 7,396,939 | - | 7,396,939 | - |
| 3,261,916 | - | 3,261,916 | - |
| 6,810,141 | - | 6,810,141 | - |
| 578,707 | - | 578,707 | - |
| 7,682,370 | 856,389 | 8,538,759 | 1,191,447 |
| 11,268,371 | 86,640 | 11,355,011 | - |
| <u>94,376,264</u> | <u>943,029</u> | <u>95,319,293</u> | <u>1,316,857</u> |
| (8,407,589) | 652,814 | (7,754,775) | 2,744,596 |
| 82,773,722 | 44,270,417 | 127,044,139 | 81,337,461 |
| <u>(760,746)</u> | <u>(2,997,792)</u> | <u>(3,758,538)</u> | <u>-</u> |
| \$ <u>73,605,387</u> | \$ <u>41,925,439</u> | \$ <u>115,530,826</u> | \$ <u>84,082,057</u> |

The notes to the basic financial statements are an integral part of this statement.