

# COUNTY OF SANTA CRUZ, CALIFORNIA

## Statement of Activities Year Ended June 30, 2003

| <u>Functions/Programs</u>             | <u>Expenses</u>       | Program Revenues        |                                       |                                     |
|---------------------------------------|-----------------------|-------------------------|---------------------------------------|-------------------------------------|
|                                       |                       | Charges for<br>Services | Operating Grants<br>and Contributions | Capital Grants<br>and Contributions |
| <b>Primary Government</b>             |                       |                         |                                       |                                     |
| Governmental Activities               |                       |                         |                                       |                                     |
| General government                    | \$ 23,334,622         | \$ 3,719,221            | \$ 12,150,134                         | \$ -                                |
| Public protection                     | 106,222,864           | 18,135,513              | 59,246,009                            | -                                   |
| Health and sanitation                 | 75,039,192            | 13,099,237              | 43,897,005                            | -                                   |
| Public assistance                     | 86,609,599            | 15,155,958              | 49,512,249                            | -                                   |
| Education                             | 3,469,990             | 609,210                 | 1,990,199                             | -                                   |
| Recreation and culture                | 8,125,177             | 1,409,724               | 4,605,356                             | -                                   |
| Public ways and facilities            | 31,029,943            | 5,154,122               | 16,837,748                            | -                                   |
| Interest on long-term debt            | 8,742,496             | -                       | -                                     | -                                   |
| Total Governmental Activities         | <u>342,573,883</u>    | <u>57,282,985</u>       | <u>188,238,700</u>                    | <u>-</u>                            |
| Business-type Activities              |                       |                         |                                       |                                     |
| County Disposal Sites CSA             | 12,260,297            | 8,883,777               | 389,039                               | -                                   |
| Boulder Creek CSA                     | 396,283               | 222,766                 | -                                     | -                                   |
| Rolling Woods CSA                     | 62,643                | 39,671                  | -                                     | -                                   |
| Septic Tank Maintenance CSA           | 718,478               | 762,885                 | -                                     | -                                   |
| Freedom County Sanitation District    | 530,424               | 480,141                 | -                                     | -                                   |
| Davenport Sanitation District         | 378,715               | 259,033                 | 221                                   | 9,224                               |
| Place de Mer CSA                      | 64,456                | 46,427                  | -                                     | -                                   |
| Sand Dollar Beach CSA                 | 211,602               | 137,457                 | -                                     | -                                   |
| Trestle Beach CSA                     | 33,280                | 25,988                  | -                                     | -                                   |
| Summit West CSA                       | 3,541                 | 40,394                  | -                                     | -                                   |
| Graham Hill CSA                       | 7,481                 | 24,948                  | -                                     | -                                   |
| Total Business-type Activities        | <u>14,667,200</u>     | <u>10,923,487</u>       | <u>389,260</u>                        | <u>9,224</u>                        |
| Total Primary Government              | <u>\$ 357,241,083</u> | <u>\$ 68,206,472</u>    | <u>\$ 188,627,960</u>                 | <u>\$ 9,224</u>                     |
| <b>Component Unit</b>                 |                       |                         |                                       |                                     |
| Santa Cruz County Sanitation District | <u>\$ 15,358,149</u>  | <u>\$ 15,344,148</u>    |                                       | <u>\$ 616,551</u>                   |
| <b>General Revenues</b>               |                       |                         |                                       |                                     |
| 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                  |                       |                         |                                       |                                     |
| 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<br>Unit |
| Governmental<br>Activities                        | Business-type<br>Activities | Total                |                   |
| \$ (7,465,267)                                    | \$ -                        | \$ (7,465,267)       |                   |
| (28,841,342)                                      | -                           | (28,841,342)         |                   |
| (18,042,950)                                      | -                           | (18,042,950)         |                   |
| (21,941,392)                                      | -                           | (21,941,392)         |                   |
| (870,581)   | -                           | (870,581)            |                   |
| (2,110,097)                                       | -                           | (2,110,097)          |                   |
| (9,038,073)                                       | -                           | (9,038,073)          |                   |
| (8,742,496)                                       | -                           | (8,742,496)          |                   |
| <u>(97,052,198)</u>                               | <u>-</u>                    | <u>(97,052,198)</u>  |                   |
| -   | (2,987,481)                 | (2,987,481)          |                   |
| -   | (173,517)                   | (173,517)            |                   |
| -   | (22,972)                    | (22,972)             |                   |
| -   | 44,407                      | 44,407               |                   |
| -   | (50,283)                    | (50,283)             |                   |
| -   | (110,237)                   | (110,237)            |                   |
| -   | (18,029)                    | (18,029)             |                   |
| -   | (74,145)                    | (74,145)             |                   |
| -   | (7,292)                     | (7,292)              |                   |
| -   | 36,853                      | 36,853               |                   |
| -   | 17,467                      | 17,467               |                   |
| <u>-</u>  | <u>(3,345,229)</u>          | <u>(3,345,229)</u>   |                   |
| <u>(97,052,198)</u>                               | <u>(3,345,229)</u>          | <u>(100,397,427)</u> |                   |
|   |                             |                      | \$ <u>602,550</u> |
| 58,190,576  | -                           | 58,190,576           | 122,796           |
| 1,820,653   | -                           | 1,820,653            | -                 |
| 7,247,310   | -                           | 7,247,310            | -                 |
| 3,244,549   | -                           | 3,244,549            | -                 |
| 181,441   | -                           | 181,441              | -                 |
| 575,968   | -                           | 575,968              | -                 |
| 5,423,752   | 517,153                     | 5,940,905            | 666,673           |
| 9,775,877   | 512,796                     | 10,288,673           | 1,554             |
| <u>86,460,126</u>                                 | <u>1,029,949</u>            | <u>87,490,075</u>    | <u>791,023</u>    |
| (10,592,072)                                      | (2,315,280)                 | (12,907,352)         | 1,393,573         |
| 73,605,387  | 41,925,439                  | 115,530,826          | 84,082,057        |
| 681,231   | -                           | 681,231              | -                 |
| \$ 63,694,546                                     | \$ 39,610,159               | \$ 103,304,705       | \$ 85,475,630     |

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