

COUNTY OF SANTA CRUZ, CALIFORNIA

Combined Balance Sheets - All Fund Types and Account Groups June 30, 1999 and 1998

	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	\$ 55,674,656	\$ 59,750,311	\$ 112,533	\$ 1,809,070	\$ 17,078,186	\$ 8,442,123
Restricted cash	-	7,159,547	1,520,129	-	2,359,864	-
Receivable	22,339,903	5,571,528	496,927	195,868	877,706	694,468
Deposits with others	-	-	-	-	29,975	25,000
Due from other funds	144,870	10,526,950	-	4,465,562	-	490,279
Due from component unit	1,152	-	-	-	-	-
Due from other governmental units	-	2,418,296	-	-	-	-
Inventory	213,724	-	-	-	4,939	445,241
Prepaid items	-	-	-	980	-	18,508
Notes receivable	-	-	-	-	-	-
Advances to other funds	128,000	-	-	-	-	-
Advances to other entities	71,128	-	-	-	-	-
Deferred charges	-	36,772	-	-	35,189	-
Property, plant and equipment						
Land	-	-	-	-	1,858,849	97,087
Buildings and structures	-	-	-	-	23,974,691	1,321,936
Equipment	-	-	-	-	4,882,317	25,436,257
Accumulated depreciation	-	-	-	-	(7,695,199)	(20,124,785)
<u>Other Debits</u>						
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	\$ 78,573,433	\$ 85,463,404	\$ 2,129,589	\$ 6,471,480	\$ 43,406,517	\$ 16,846,114

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 Debts		Primary Government	Reporting Entity
					1999	1998
\$ 235,855,063	\$ -	\$ -	\$ 378,721,942	\$ 37,973,193	\$ 416,695,135	\$ 352,659,837
-	-	-	11,039,540	1,878,464	12,918,004	14,246,577
16,697,663	-	-	46,874,063	-	46,874,063	51,297,820
-	-	-	54,975	-	54,975	54,974
5,000	-	-	15,632,661	-	15,632,661	16,427,656
-	-	-	1,152	-	1,152	1,152
-	-	-	2,418,296	-	2,418,296	3,705,318
-	-	-	663,904	92,500	756,404	679,751
-	-	-	19,488	10,787	30,275	26,177
-	-	-	-	87,750	87,750	87,750
-	-	-	128,000	-	128,000	128,000
-	-	-	71,128	-	71,128	71,128
-	-	-	71,961	218,970	290,931	291,838
-	30,880,071	-	32,836,007	-	32,836,007	33,406,186
-	76,639,077	-	101,935,704	95,564,775	197,500,479	193,042,603
-	13,814,003	-	44,132,577	2,690,381	46,822,958	44,599,983
-	-	-	(27,819,984)	(26,327,279)	(54,147,263)	(50,202,682)
-	-	4,937,612	4,937,612	-	4,937,612	5,165,053
-	-	74,715,539	74,715,539	-	74,715,539	76,197,070
-	-	51,327,534	51,327,534	-	51,327,534	53,490,565
-	-	2,007,449	2,007,449	-	2,007,449	2,106,188
-	-	10,928,003	10,928,003	-	10,928,003	9,795,280
-	-	2,199,123	2,199,123	-	2,199,123	2,306,638
-	-	486,369	486,369	-	486,369	633,251
<u>\$ 252,557,726</u>	<u>\$ 121,333,151</u>	<u>\$ 146,601,629</u>	<u>\$ 753,383,043</u>	<u>\$ 112,189,541</u>	<u>\$ 865,572,584</u>	<u>\$ 810,218,113</u>

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, 1999 and 1998

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service
Liabilities, Equity and Other Credits						
Liabilities						
Accounts payable	\$ 12,176,556	\$ 4,288,635	\$ -	\$ 157,694	\$ 1,169,930	\$ 1,927,890
Tax revenue anticipation notes payable	45,685,000	-	-	-	-	-
Due to other funds	-	10,951,768	2,491	97,838	125,901	146,640
Due to primary government	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-
Current portion of other long-term debt	-	-	-	-	85,076	-
Current portion of bonds payable	-	-	-	-	60,000	-
Current lease contracts	-	-	-	-	-	829,389
Deferred revenue	4,739,012	4,329,885	472,637	23,338	14,745	-
Agency funds held for others	-	-	-	-	-	-
Other long-term debt	-	-	-	-	3,641,236	7,194,520
Closure and postclosure care costs liability	-	-	-	-	2,410,402	-
Long-term advances from general fund	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	2,671,969
Bonds and loans payable	-	119,995	-	-	453,364	-
Total Liabilities	62,600,568	19,690,283	475,128	278,870	7,960,654	12,770,408
Equity and Other Credits						
Investment in general fixed assets	-	-	-	-	-	-
Contributed capital	-	-	-	-	1,084,200	3,448,646
Retained earnings (deficit)						
Reserved for						
Debt service	-	-	-	-	-	-
Replacement/renewal	-	-	-	-	-	416,629
Unreserved	-	-	-	-	34,361,663	210,431
Total Retained Earnings	-	-	-	-	34,361,663	627,060
Fund Balances						
Reserved for						
Encumbrances	1,361,111	7,879,984	-	1,551,035	-	-
Imprest cash/inventories	255,914	-	-	-	-	-
Advances and loans	199,128	2,862,566	-	-	-	-
Debt service	-	3,283,151	1,654,461	-	-	-
Fixed asset acquisition	-	3,876,396	-	-	-	-
Total Reserved	1,816,153	17,902,097	1,654,461	1,551,035	-	-
Unreserved						
Designated for						
RDA project	-	31,231,412	-	-	-	-
Working capital	6,000,000	-	-	-	-	-
RDA debt service	-	6,309,036	-	-	-	-
Health Services Facility	1,660,256	-	-	-	-	-
Measure E	24,773	-	-	-	-	-
Undesignated	6,471,683	10,330,576	-	4,641,575	-	-
Total Unreserved	14,156,712	47,871,024	-	4,641,575	-	-
Total Equity and Other Credits	15,972,865	65,773,121	1,654,461	6,192,610	35,445,863	4,075,706
Total Liabilities, Equity and Other Credits	\$ 78,573,433	\$ 85,463,404	\$ 2,129,589	\$ 6,471,480	\$ 43,406,517	\$ 16,846,114

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 Debts		Primary Government	Reporting Entity
					1999	1998
\$ 6,677,714	\$ -	\$ -	\$ 26,398,419	\$ 1,237,223	\$ 27,635,642	\$ 27,699,332
-	-	-	45,685,000	-	45,685,000	46,485,000
4,308,023	-	-	15,632,661	-	15,632,661	16,427,656
-	-	-	-	1,152	1,152	1,152
14,295,912	-	-	14,295,912	-	14,295,912	14,295,912
25,000	-	-	110,076	-	110,076	219,601
-	-	-	60,000	1,213,354	1,273,354	335,000
-	-	-	829,389	-	829,389	717,483
-	-	-	9,579,617	-	9,579,617	13,996,928
227,123,077	-	-	227,123,077	-	227,123,077	170,656,461
-	-	135,283,626	146,119,382	-	146,119,382	152,452,577
-	-	-	2,410,402	-	2,410,402	2,115,162
128,000	-	-	128,000	-	128,000	128,000
-	-	10,928,003	13,599,972	-	13,599,972	12,136,970
-	-	390,000	963,359	35,721,858	36,685,217	37,409,864
<u>252,557,726</u>	<u>-</u>	<u>146,601,629</u>	<u>502,935,266</u>	<u>38,173,587</u>	<u>541,108,853</u>	<u>495,077,098</u>
-	121,333,151	-	121,333,151	-	121,333,151	121,360,191
-	-	-	4,532,846	4,354,327	8,887,173	9,076,466
-	-	-	-	1,600,670	1,600,670	1,809,810
-	-	-	416,629	20,424,239	20,840,868	16,415,589
-	-	-	34,572,094	47,636,718	82,208,812	28,994,731
<u>-</u>	<u>-</u>	<u>-</u>	<u>34,988,723</u>	<u>69,661,627</u>	<u>104,650,350</u>	<u>47,220,130</u>
-	-	-	10,792,130	-	10,792,130	10,468,535
-	-	-	255,914	-	255,914	191,425
-	-	-	3,061,694	-	3,061,694	4,668,693
-	-	-	4,937,612	-	4,937,612	5,165,053
-	-	-	3,876,396	-	3,876,396	4,581,847
<u>-</u>	<u>-</u>	<u>-</u>	<u>22,923,746</u>	<u>-</u>	<u>22,923,746</u>	<u>25,075,553</u>
-	-	-	31,231,412	-	31,231,412	31,504,551
-	-	-	6,000,000	-	6,000,000	6,000,000
-	-	-	6,309,036	-	6,309,036	5,812,929
-	-	-	1,660,256	-	1,660,256	2,463,074
-	-	-	24,773	-	24,773	24,773
-	-	-	21,443,834	-	21,443,834	66,603,348
-	-	-	66,669,311	-	66,669,311	112,408,675
<u>-</u>	<u>121,333,151</u>	<u>-</u>	<u>250,447,777</u>	<u>74,015,954</u>	<u>324,463,731</u>	<u>315,141,015</u>
<u>\$ 252,557,726</u>	<u>\$ 121,333,151</u>	<u>\$ 146,601,629</u>	<u>\$ 753,383,043</u>	<u>\$ 112,189,541</u>	<u>\$ 865,572,584</u>	<u>\$ 810,218,113</u>

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