## **COUNTY OF SANTA CRUZ, CALIFORNIA**

## Combined Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

## General, Special Revenue and Capital Project Funds for Which Annual Budgets Have Been Legally Adopted Years Ended June 30, 2000 and 1999

Revenues				(	General Fund	Special Revenue Funds						
Revenues							Variance			•		
Properties   Security   Securit							Favorable					
Second page		Budget			Actual		(Unfavorable)		Budget		Actual	
Licenses and permits	Revenues											
Fines, forfeitures and penultites   4,828,333   4,531,238   205,095   1,40   50,479   1,05 of 70   3,396,379   140 from other governmental agencies   136,921,939   127,229,313   (9,692,26)   30,627,848   20,324,565   1,05 correct current services   34,053,440   35,468,965   1,415,523   0,300,2787   9,495,895   0,00 free revenues   4,729,498   4,537,815   (101,683)   2,861,744   1,212,388   70tal Revenues   235,570,331   230,954,624   (4,915,707)   74,664,833   571,594,07   74,664,833   571,594,07   74,664,833   571,594,07   74,664,833   751,594,07   74,664,833   751,594,07   74,664,833   751,594,07   74,664,833   751,594,07   74,664,833   751,594,07   74,664,833   751,594,07   74,664,833   751,594,07   74,664,833   751,594,07   74,664,833   751,594,07   74,664,833   751,594,07   74,664,833   751,594,07   74,664,833   751,594,07   74,664,833   751,594,07   74,664,833   751,594,07   74,664,833   751,594,07   74,664,833   74,944,033   74,944,033   74,944,033   74,944,034   74,944		\$		\$		\$		\$		\$	22,679,761	\$
Use of money and property   S.223.094   6.745.075   1.522.281   1.106.079   3.396.379   Aid from other governmental agencies   36.921.939   13.7229.313   20.902.4565   Charges for current services   4.799.498   4.537.815   (191.683)   2.861.744   1.212.388   Total Revenues   235.870.331   230.954.624   (4.915.707)   74.664.833   57.159.467   2.721.388   Total Revenues   2.721.049.08   4.537.815   (191.683)   2.861.744   1.212.388   Total Revenues   2.721.049.08   4.537.815   (191.683)   2.861.744   1.212.388   Total Revenues   2.721.049.08   16.551.862   3.103.978   0   0   0   0   0   0   0   0   0	•											
Aid from other governmental agencies									,			
Charges for current services   34,053,440   35,468,965   1,415,525   10,302,887   9,495,895   Chher revenues   4,729,498   4,5378,15   (191,683)   2,861,744   1,212,388   Total Revenues   235,870,331   230,954,624   (4,915,707)   74,664,833   57,159,467												
Total Revenues												
Expenditures	•											
Current   Current   Current   General government   19,655,840   16,551,862   3,103,978   0   0   0   0   0   0   0   0   0		_		_		_				_		
Current   General government   19,655,840   16,551,862   3,103,978   0   0   0   Public protection   76,052,782   71,040,916   5,011,866   16,185,632   12,284,862   Health and samitation   67,367,004   60,882,401   6,484,603   0   0   0   0   0   0   0   0   0	Total Revenues	_	235,870,331	-	230,954,624	_	(4,915,707)		74,664,833	_	57,159,467	
Current   General government   19,655,840   16,551,862   3,103,978   0   0   0   Public protection   76,052,782   71,040,916   5,011,866   16,185,632   12,284,862   Health and samitation   67,367,004   60,882,401   6,484,603   0   0   0   0   0   0   0   0   0	Expenditures											
Ceneral government	=											
Public protection			19.655.840		16.551.862		3.103.978		0		0	
Health and sanitation									16.185.632			
Public assistance									, ,			
Education Recreation and culture         107,638         92,037         15,601         2,678,847         2,437,500           Recreation and culture         5,320,987         4,752,652         568,335         3,456,330         1,794,704           Public ways and facilities         153,305         139,161         14,144         65,591,36         28,639,698           Capital outlay         0         0         0         0         0         0           Debt service         0         0         0         0         0         0           Bond redemption         5,654,588         2,098,189         3,556,399         0         0         0           Total Expenditures         245,010,292         217,339,549         27,670,743         98,078,299         52,882,678           Excess (Deficiency) of Revenues Over Expenditures         (9,139,961)         13,615,075         22,755,036         (23,413,466)         4,276,789           Other Financing Sources (Uses)         5         5,500         4,365         (1,135)         0         43,000           Proceeds from COP         23,500         0         0         0         0         0         0           Operating transfers in         24,807,035         25,753,885         946,850									10,218,354			
Recreation and culture         5,320,987         4,752,652         568,335         3,456,330         1,794,704           Public ways and facilities         153,305         139,161         14,144         65,539,136         28,639,698           Capital outlay         0         0         0         0         0         0           Debt service         0         0         0         0         0         0           Bond redemption         5,654,588         2,098,189         3,556,399         0         0           Total Expenditures         245,010,292         217,339,549         27,670,743         98,078,299         52,882,678           Excess (Deficiency) of Revenues Over Expenditures         (9,139,961)         13,615,075         22,755,036         (23,413,466)         4,276,789           Other Financing Sources (Uses)         5,500         4,365         (1,135)         0         43,000           Proceeds from long-term debt         0	Education											
Public ways and facilities         153,305         139,161         14,144         65,539,136         28,639,698           Capital outlay         0	Recreation and culture											
Capital outlay         0         0         0         0         0           Bond redemption         5,654,588         2,098,189         3,556,399         0         0           Total Expenditures         245,010,292         217,339,549         27,670,743         98,078,299         52,882,678           Excess (Deficiency) of Revenues Over Expenditures         (9,139,961)         13,615,075         22,755,036         (23,413,466)         4,276,789           Other Financing Sources (Uses)           Sale of fixed assets         5,500         4,365         (1,135)         0         43,000           Proceeds from long-term debt         0         0         0         0         0         0           Proceeds from COP         23,500         0         (23,500)         0         0         0           Operating transfers in         24,807,035         25,753,885         946,850         12,994,101         6,541,819           Operating transfers out         (24,794,598)         (24,433,844)         360,754         (13,521,164)         (12,217,852)           Inception of lease purchase agreement         555,488         546,852         (8,636)         0         0           Net other financing sources (uses)         596,925         1,871,25												
Debt service         0         0           Bond redemption         5,654,588         2,098,189         3,556,399         0         0           Total Expenditures         245,010,292         217,339,549         27,670,743         98,078,299         52,882,678           Excess (Deficiency) of Revenues Over Expenditures         (9,139,961)         13,615,075         22,755,036         (23,413,466)         4,276,789           Other Financing Sources (Uses)           Sale of fixed assets         5,500         4,365         (1,135)         0         43,000           Proceeds from long-term debt         0         0         0         0         0         0           Proceeds from COP         23,500         <									0			
Total Expenditures					0		0					
Total Expenditures	Bond redemption		5,654,588		2,098,189		3,556,399		0		0	
Other Financing Sources (Uses)         Sale of fixed assets         5,500         4,365         (1,135)         0         43,000           Proceeds from long-term debt         0		_	245,010,292	_		_	27,670,743		98,078,299	_	52,882,678	
Sale of fixed assets         5,500         4,365         (1,135)         0         43,000           Proceeds from long-term debt         0         0         0         0         0         0           Proceeds from COP         23,500         0         (23,500)         0         0         0           Operating transfers in         24,807,035         25,753,885         946,850         12,994,101         6,541,819           Operating transfers out         (24,794,598)         (24,433,844)         360,754         (13,521,164)         (12,217,852)           Inception of lease purchase agreement         555,488         546,852         (8,636)         0         0           Net other financing sources (uses)         596,925         1,871,258         1,274,333         (527,063)         (5,633,033)           Excess (Deficiency) of Revenues and Other         50         15,486,333         24,029,369         (23,940,529)         (1,356,244)           Special/Extraordinary Item         0         9,653,858         (9,653,858)         0         0         0           Net Change in Fund Balances         (8,543,036)         25,140,191         14,375,511         (23,940,529)         (1,356,244)           Fund Balances, beginning of year         15,972,865         15,972	Excess (Deficiency) of Revenues Over Expenditures	_	(9,139,961)	_	13,615,075	_	22,755,036		(23,413,466)	_	4,276,789	
Sale of fixed assets         5,500         4,365         (1,135)         0         43,000           Proceeds from long-term debt         0         0         0         0         0         0           Proceeds from COP         23,500         0         (23,500)         0         0         0           Operating transfers in         24,807,035         25,753,885         946,850         12,994,101         6,541,819           Operating transfers out         (24,794,598)         (24,433,844)         360,754         (13,521,164)         (12,217,852)           Inception of lease purchase agreement         555,488         546,852         (8,636)         0         0           Net other financing sources (uses)         596,925         1,871,258         1,274,333         (527,063)         (5,633,033)           Excess (Deficiency) of Revenues and Other         50         15,486,333         24,029,369         (23,940,529)         (1,356,244)           Special/Extraordinary Item         0         9,653,858         (9,653,858)         0         0         0           Net Change in Fund Balances         (8,543,036)         25,140,191         14,375,511         (23,940,529)         (1,356,244)           Fund Balances, beginning of year         15,972,865         15,972	Other Financing Sources (Uses)											
Proceeds from long-term debt         0         0         0         0         0         0           Proceeds from COP         23,500         0         (23,500)         0         0         0           Operating transfers in         24,807,035         25,753,885         946,850         12,994,101         6,541,819           Operating transfers out         (24,794,598)         (24,433,844)         360,754         (13,521,164)         (12,217,852)           Inception of lease purchase agreement         555,488         546,852         (8,636)         0         0           Net other financing sources (uses)         596,925         1,871,258         1,274,333         (527,063)         (5,633,033)           Excess (Deficiency) of Revenues and Other         8,543,036)         15,486,333         24,029,369         (23,940,529)         (1,356,244)           Special/Extraordinary Item         Tax loss reserve         0         9,653,858         (9,653,858)         0         0           Net Change in Fund Balances         (8,543,036)         25,140,191         14,375,511         (23,940,529)         (1,356,244)           Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Prior Period Adjustments	<u> </u>		5 500		4 365		(1 135)		0		43 000	
Proceeds from COP         23,500         0         (23,500)         0         0         0           Operating transfers in         24,807,035         25,753,885         946,850         12,994,101         6,541,819           Operating transfers out         (24,794,598)         (24,433,844)         360,754         (13,521,164)         (12,217,852)           Inception of lease purchase agreement         555,488         546,852         (8,636)         0         0           Net other financing sources (uses)         596,925         1,871,258         1,274,333         (527,063)         (5,633,033)           Excess (Deficiency) of Revenues and Other         8,543,036         15,486,333         24,029,369         (23,940,529)         (1,356,244)           Special/Extraordinary Item         Tax loss reserve         0         9,653,858         (9,653,858)         0         0           Net Change in Fund Balances         (8,543,036)         25,140,191         14,375,511         (23,940,529)         (1,356,244)           Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Prior Period Adjustments         0         0         0         57,957,301         57,957,301           Increase in fund balances reserved for												
Operating transfers in Operating transfers out Operating transfers out (24,794,598)         25,753,885 (24,433,844)         946,850 (13,521,164)         12,994,101 (13,521,164)         6,541,819 (12,217,852)           Inception of lease purchase agreement Inception of lease purchase agreement Inception of lease purchase agreement S55,488 (546,852)         546,852 (8,636)         0         0         0           Net other financing sources (uses)         596,925         1,871,258         1,274,333 (527,063)         (5,633,033)           Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses         (8,543,036)         15,486,333 (24,029,369)         (23,940,529)         (1,356,244)           Special/Extraordinary Item Tax loss reserve         0         9,653,858 (9,653,858)         0         0         0           Net Change in Fund Balances         (8,543,036)         25,140,191 (14,375,511 (23,940,529)         (1,356,244)         1,356,244)           Fund Balances, beginning of year         15,972,865 (15,972,865)         0         57,957,301 (13,56,244)         57,957,301 (15,7957,301)         57,957,301 (15,7957,301)         57,957,301 (15,7957,301)         57,957,301 (15,7957,301)         57,957,301 (15,7957,301)         57,957,301 (15,7957,301)         57,957,301 (15,7957,301)         57,957,301 (15,7957,301)         57,957,301 (15,7957,301)         57,957,301 (15,7957,301)         57,957,301 (15,7957,301)         57,957,301 (15,7957,301)												
Operating transfers out Inception of lease purchase agreement         (24,794,598) 555,488         (24,433,844) 360,754 (8,636)         (13,521,164) 0 0         (12,217,852) 0 0           Net other financing sources (uses)         596,925         1,871,258         1,274,333         (527,063)         (5,633,033)           Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses         (8,543,036)         15,486,333         24,029,369         (23,940,529)         (1,356,244)           Special/Extraordinary Item Tax loss reserve         0         9,653,858         (9,653,858)         0         0         0           Net Change in Fund Balances         (8,543,036)         25,140,191         14,375,511         (23,940,529)         (1,356,244)           Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Prior Period Adjustments         0         0         0         0         0         0           Restated Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Increase in fund balances reserved for inventories         2,843         2,843         0         0         0         0	Operating transfers in				25.753.885				12.994.101		6.541.819	
Inception of lease purchase agreement         555,488         546,852         (8,636)         0         0           Net other financing sources (uses)         596,925         1,871,258         1,274,333         (527,063)         (5,633,033)           Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses         (8,543,036)         15,486,333         24,029,369         (23,940,529)         (1,356,244)           Special/Extraordinary Item Tax loss reserve         0         9,653,858         (9,653,858)         0         0         0           Net Change in Fund Balances         (8,543,036)         25,140,191         14,375,511         (23,940,529)         (1,356,244)           Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Prior Period Adjustments         0         0         0         0         0         0           Restated Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Increase in fund balances reserved for inventories         2,843         2,843         0         0         0         0									(13,521,164)			
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses         (8,543,036)         15,486,333         24,029,369         (23,940,529)         (1,356,244)           Special/Extraordinary Item Tax loss reserve         0         9,653,858         (9,653,858)         0         0           Net Change in Fund Balances         (8,543,036)         25,140,191         14,375,511         (23,940,529)         (1,356,244)           Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Prior Period Adjustments         0         0         0         0         0         0           Restated Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Increase in fund balances reserved for inventories         2,843         2,843         0         0         0												
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses         (8,543,036)         15,486,333         24,029,369         (23,940,529)         (1,356,244)           Special/Extraordinary Item Tax loss reserve         0         9,653,858         (9,653,858)         0         0           Net Change in Fund Balances         (8,543,036)         25,140,191         14,375,511         (23,940,529)         (1,356,244)           Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Prior Period Adjustments         0         0         0         0         0         0           Restated Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Increase in fund balances reserved for inventories         2,843         2,843         0         0         0		_		-	1,871,258	-	1,274,333	•	(527,063)	_	(5,633,033)	
Sources Over Expenditures and Other Uses         (8,543,036)         15,486,333         24,029,369         (23,940,529)         (1,356,244)           Special/Extraordinary Item		_		-		_				_		
Special/Extraordinary Item         0         9,653,858         (9,653,858)         0         0           Net Change in Fund Balances         (8,543,036)         25,140,191         14,375,511         (23,940,529)         (1,356,244)           Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Prior Period Adjustments         0         0         0         0         0         0           Restated Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Increase in fund balances reserved for inventories         2,843         2,843         0         0         0			(8 5/13 036)		15 //86 333		24 029 369		(23 940 529)		(1 356 244)	
Tax loss reserve         0         9,653,858         (9,653,858)         0         0           Net Change in Fund Balances         (8,543,036)         25,140,191         14,375,511         (23,940,529)         (1,356,244)           Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Prior Period Adjustments         0         0         0         0         0         0           Restated Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Increase in fund balances reserved for inventories         2,843         2,843         0         0         0	Sources Over Experientures and other Oses	-	(0,545,050)	-	13,400,333	-	24,027,307	•	(23,740,327)	_	(1,330,244)	
Tax loss reserve         0         9,653,858         (9,653,858)         0         0           Net Change in Fund Balances         (8,543,036)         25,140,191         14,375,511         (23,940,529)         (1,356,244)           Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Prior Period Adjustments         0         0         0         0         0         0           Restated Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Increase in fund balances reserved for inventories         2,843         2,843         0         0         0	Special/Extraordinary Item											
Fund Balances, beginning of year       15,972,865       15,972,865       0       57,957,301       57,957,301         Prior Period Adjustments       0       0       0       0       0       0         Restated Fund Balances, beginning of year       15,972,865       15,972,865       0       57,957,301       57,957,301         Increase in fund balances reserved for inventories       2,843       2,843       0       0       0		_	0	_	9,653,858	_	(9,653,858)		0	_	0	
Prior Period Adjustments         0         0         0         0         0           Restated Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Increase in fund balances reserved for inventories         2,843         2,843         0         0         0	Net Change in Fund Balances	_	(8,543,036)	-	25,140,191	_	14,375,511		(23,940,529)	_	(1,356,244)	
Prior Period Adjustments         0         0         0         0         0           Restated Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Increase in fund balances reserved for inventories         2,843         2,843         0         0         0	Fund Balances, beginning of year		15,972.865		15,972.865		0		57,957.301		57,957,301	
Restated Fund Balances, beginning of year         15,972,865         15,972,865         0         57,957,301         57,957,301           Increase in fund balances reserved for inventories         2,843         2,843         0         0         0												
	3	-		-		-				-		
Fund Balances, end of year \$ 7,432,672 \$ 41,115,899 \$ 14,375,511 \$ 34,016,772 \$ 56,601,057 \$	Increase in fund balances reserved for inventories	_	2,843	_	2,843	_	0		0	_	0	
	Fund Balances, end of year	\$_	7,432,672	\$	41,115,899	\$_	14,375,511	\$	34,016,772	\$_	56,601,057	\$

Variance Favorable (Unfavorable) 2,017,686 0 6,279 2,230,300 (19,303,283) (806,992) (1,649,356) (17,505,366) 0 3,900,770 2,492,440 241,347 1,661,626 36,899,438 0 45,195,621 27,690,255 43,000 0 0 (6,452,282) 1,303,312 0 (5,105,970) 22,584,285 0 22,584,285 0 0 0 0 22,584,285

		Ca	pital Projects			_			2000	Totals (Memo	/1 and	sam Omy)		1999	
	Budget	_	Actual	I	Variance Favorable nfavorable)		Budget	_	Actual	 Variance Favorable (Unfavorable)		Budget		Actual	
\$	0 0 284,995 0 251,265 0 1,212,251 1,748,511	\$	0 0 0 88,183 832,404 0 540,282 1,460,869	\$ 	0 0 (284,995) 88,183 581,139 0 (671,969) (287,642)	\$ -	63,544,532 7,231,570 5,157,528 6,389,173 176,801,052 44,356,327 8,803,493 312,283,675	\$	67,734,237 7,385,142 4,583,717 10,230,237 148,386,282 44,964,860 6,290,485 289,574,960	\$ 4,189,705 153,572 (573,811) 3,841,064 (28,414,770) 608,533 (2,513,008) (22,708,715)	\$	58,927,454 6,256,916 5,068,549 6,547,032 172,242,277 42,039,728 7,918,579 299,000,535	\$ -	60,953,212 6,936,922 4,635,628 8,998,509 130,265,286 38,384,802 6,957,921 257,132,280	\$
	0 0 0 0 0 0 0 0 5,254,033		0 0 0 0 0 0 0 0 3,768,172		0 0 0 0 0 0 0 0 1,485,861		19,655,840 92,238,414 67,367,004 80,916,502 2,786,485 8,777,317 65,692,441 5,254,033		16,551,862 83,325,778 60,882,401 69,508,245 2,529,537 6,547,356 28,778,859 3,768,172	3,103,978 8,912,636 6,484,603 11,408,257 256,948 2,229,961 36,913,582 1,485,861		46,446,332 87,889,950 61,904,229 73,485,021 2,626,497 8,593,976 50,386,338 13,119,232		17,752,224 81,953,430 56,859,767 64,586,126 2,334,714 6,076,576 21,524,276 3,627,158	
<del>-</del>	0 5,254,033 (3,505,522)		0 3,768,172 (2,307,303)	- -	0 1,485,861 1,198,219	-	5,654,588 348,342,624 (36,058,949)		2,098,189 273,990,399 15,584,561	3,556,399 74,352,225 51,643,510		3,966,668 348,418,243 (49,417,708)	-	2,105,598 256,819,869 312,411	
_	0 0 (23,115) 4,506,750 (101,000) 0		0 0 83,049 4,506,750 (101,000) 0	_	0 0 106,164 0 0	_	5,500 0 385 42,307,886 (38,416,762) 555,488		47,365 0 83,049 36,802,454 (36,752,696) 546,852	41,865 0 82,664 (5,505,432) 1,664,066 (8,636)		5,000 1,278,633 20,000 44,540,551 (25,025,972) 204,935	_	14,407 0 0 39,449,694 (39,011,869) 163,401	
=	4,382,635		4,488,799	-	106,164	=	4,452,497		727,024	(3,725,473)	-	21,023,147	-	615,633	
-	877,113	•	2,181,496	-	1,304,383	=	(31,606,452)		16,311,585	47,918,037	·	(28,394,561)	-	928,044	
-	0		0	_	0	-	0		9,653,858	9,653,858		0	-	0	
_	877,113	,	2,181,496	_	1,304,383	_	(31,606,452)		25,965,443	57,571,895		(28,394,561)	-	928,044	
-	6,192,610 0 6,192,610		6,192,610 0 6,192,610	=	0 0	- -	80,122,776 0 80,122,776		80,122,776 0 80,122,776	0 0 0		90,408,995 (2,560,782) 87,848,213	·-	90,408,995 (2,560,782) 87,848,213	
_	0		0		0	_	2,843		2,843	0	·-	65,939	_	65,939	
\$	7,069,723	\$	8,374,106	\$	1,304,383	\$	48,519,167	\$	106,091,062	\$ 57,571,895	\$	59,519,591	\$	88,842,196	\$

Variance Favorable (Unfavorable) 2,025,758 680,006 (432,921) 2,451,477 (41,976,991) (3,654,926)(960,658) (41,868,255) 28,694,108 5,936,520 5,044,462 8,898,895 291,783 2,517,400 28,862,062 9,492,074 1,861,070 91,598,374 49,730,119 9,407 (1,278,633) (20,000)(5,090,857) (13,985,897) (41,534) (20,407,514) 29,322,605 0 29,322,605 0 0 0 0 29,322,605