

COUNTY OF SANTA CRUZ, CALIFORNIA

Statement of Activities

Year Ended June 30, 2004

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Assets			Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-type Activities		
Primary Government								
Governmental Activities								
General government	\$ 25,065,854	\$ 4,498,876	\$ 12,987,071	\$ -	\$ (7,579,907)	\$ -	\$ (7,579,907)	
Public protection	115,996,350	20,050,179	57,879,579	-	(38,066,592)	-	(38,066,592)	
Health and sanitation	81,903,397	15,841,785	45,450,388	-	(20,611,224)	-	(20,611,224)	
Public assistance	83,909,463	16,288,451	47,020,464	-	(20,600,548)	-	(20,600,548)	
Education	3,926,053	764,445	2,206,754	-	(954,854)	-	(954,854)	
Recreation and culture	7,948,990	1,506,867	4,349,926	-	(2,092,197)	-	(2,092,197)	
Public ways and facilities	41,229,761	5,047,131	14,569,737	-	(21,612,893)	-	(21,612,893)	
Interest on long-term debt	8,453,032	-	-	-	(8,453,032)	-	(8,453,032)	
Total Governmental Activities	<u>368,432,900</u>	<u>63,997,734</u>	<u>184,463,919</u>	<u>-</u>	<u>(119,971,247)</u>	<u>-</u>	<u>(119,971,247)</u>	
Business-type Activities								
County Disposal Sites CSA	12,381,318	9,950,248	320,192	-	-	(2,110,878)	(2,110,878)	
Boulder Creek CSA	326,541	225,296	-	-	-	(101,245)	(101,245)	
Rolling Woods CSA	46,093	46,537	-	-	-	444	444	
Septic Tank Maintenance CSA	793,196	781,923	-	-	-	(11,273)	(11,273)	
Freedom County Sanitation District	551,016	587,123	-	-	-	36,107	36,107	
Davenport Sanitation District	401,144	312,396	226	1,619	-	(86,903)	(86,903)	
Place de Mer CSA	35,668	54,153	-	-	-	18,485	18,485	
Sand Dollar Beach CSA	148,206	161,504	-	-	-	13,298	13,298	
Trestle Beach CSA	25,734	36,083	-	-	-	10,349	10,349	
Summit West CSA	3,937	-	-	-	-	(3,937)	(3,937)	
Graham Hill CSA	7,142	29,701	-	-	-	22,559	22,559	
Total Business-type Activities	<u>14,719,995</u>	<u>12,184,964</u>	<u>320,418</u>	<u>1,619</u>	<u>-</u>	<u>(2,212,994)</u>	<u>(2,212,994)</u>	
Total Primary Government	<u>\$ 383,152,895</u>	<u>\$ 76,182,698</u>	<u>\$ 184,784,337</u>	<u>\$ 1,619</u>	<u>(119,971,247)</u>	<u>(2,212,994)</u>	<u>(122,184,241)</u>	
Component Unit								
Santa Cruz County Sanitation District	<u>\$ 15,236,489</u>	<u>\$ 16,611,186</u>						<u>\$ 1,374,697</u>
General Revenues								
Taxes								
Property taxes					64,880,739	-	64,880,739	133,905
Property transfer taxes					2,769,530	-	2,769,530	-
Sales and use taxes					7,208,165	-	7,208,165	-
Transient occupancy taxes					3,374,991	-	3,374,991	-
Utility taxes					265,314	-	265,314	-
Other taxes					593,827	-	593,827	-
Interest and investment income					3,672,892	293,205	3,966,097	403,794
Miscellaneous					10,953,731	642,167	11,595,898	7,239
Total General Revenues					<u>93,719,189</u>	<u>935,372</u>	<u>94,654,561</u>	<u>544,938</u>
Change in Net Assets					(26,252,058)	(1,277,622)	(27,529,680)	1,919,635
Net Assets, Beginning					63,694,546	39,610,159	103,304,705	85,475,630
Prior Period Adjustment					28,236,650	(2,586,742)	25,649,908	-
Net Asset, Ending					<u>\$ 65,679,138</u>	<u>\$ 35,745,795</u>	<u>\$ 101,424,933</u>	<u>\$ 87,395,265</u>

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