

**COUNTY OF SANTA CRUZ, CALIFORNIA**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2005

	<u>Library</u>	<u>Fire</u>	<u>Off Highway Road and Transportation</u>	<u>Public Financing Authority</u>
<b>Revenues:</b>				
Taxes	\$ 3,692,468	\$ 1,445,495	\$ --	\$ --
Fines, forfeits and penalties	--	--	--	--
Revenue from use of money and property	--	45,565	120,677	148,823
Aid from other governments	143,021	47,605	15,436,864	344,877
Charges for services	--	167,198	610,904	--
Other	--	889,720	26,699	--
<b>Total Revenues</b>	<u>3,835,489</u>	<u>2,595,583</u>	<u>16,195,144</u>	<u>493,700</u>
<b>Expenditures:</b>				
Current:				
General government	--	--	--	3,296,211
Public protection	--	2,652,325	--	--
Public ways and facilities	--	--	18,586,527	--
Health and sanitation	--	--	--	--
Public assistance	--	--	--	--
Education	3,821,127	--	--	--
Recreation and culture	--	--	--	--
Debt Service:				
Principal	--	--	--	4,094,319
Bond issue costs	--	--	--	334,720
Interest and fiscal charges	--	--	5,972	3,648,884
<b>Total Expenditures</b>	<u>3,821,127</u>	<u>2,652,325</u>	<u>18,592,499</u>	<u>11,374,134</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>14,362</u>	<u>(56,742)</u>	<u>(2,397,355)</u>	<u>(10,880,434)</u>
<b>Other Financing Sources (Uses):</b>				
Issuance of refunding bonds	--	--	--	10,580,000
Discount on long term debt	--	--	--	(67,249)
Payment to bond refunding escrow agent	--	--	--	(11,590,000)
Transfers in	--	--	--	7,388,004
Transfers out	(5,972)	(226,343)	--	(679,947)
<b>Total Other Financing Sources (Uses)</b>	<u>(5,972)</u>	<u>(226,343)</u>	<u>--</u>	<u>5,630,808</u>
<b>Net change in fund balances</b>	8,390	(283,085)	(2,397,355)	(5,249,626)
Fund Balances - Beginning	<u>429,456</u>	<u>537,759</u>	<u>8,188,633</u>	<u>13,911,995</u>
Fund Balances - Ending	<u>\$ 437,846</u>	<u>\$ 254,674</u>	<u>\$ 5,791,278</u>	<u>\$ 8,662,369</u>

(continued)

**COUNTY OF SANTA CRUZ, CALIFORNIA**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)  
 Nonmajor Special Revenue Funds  
 For the Year Ended June 30, 2005

	Fish and Game	Private Revitalization of Downtown	Park Dedication
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues:</b>			
Taxes	\$ --	\$ --	\$ --
Fines, forfeits and penalties	10,625	--	--
Revenue from use of money and property	1,167	109,960	53,089
Aid from other governments	--	--	373,127
Charges for services	--	318,650	520,580
Other	--	41,998	--
Total Revenues	<u>11,792</u>	<u>470,608</u>	<u>946,796</u>
<b>Expenditures:</b>			
Current:			
General government	--	--	--
Public protection	19,350	--	--
Public ways and facilities	--	--	--
Health and sanitation	--	--	--
Public assistance	--	372,196	--
Education	--	--	--
Recreation and culture	--	--	573,111
Debt Service:			
Principal	--	--	--
Bond issue costs	--	--	--
Interest and fiscal charges	--	--	--
Total Expenditures	<u>19,350</u>	<u>372,196</u>	<u>573,111</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,558)</u>	<u>98,412</u>	<u>373,685</u>
<b>Other Financing Sources (Uses):</b>			
Issuance of refunding bonds	--	--	--
Discount on long term debt	--	--	--
Payment to bond refunding escrow agent	--	--	--
Transfers in	--	126,375	304,473
Transfers out	--	(126,375)	(583,713)
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>(279,240)</u>
<b>Net change in fund balances</b>	<u>(7,558)</u>	<u>98,412</u>	<u>94,445</u>
Fund Balances - Beginning	<u>35,462</u>	<u>3,313,619</u>	<u>2,084,492</u>
Fund Balances - Ending	<u>\$ 27,904</u>	<u>\$ 3,412,031</u>	<u>\$ 2,178,937</u>

(continued)

**COUNTY OF SANTA CRUZ, CALIFORNIA**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)  
 Nonmajor Special Revenue Funds  
 For the Year Ended June 30, 2005

	Health Services	Santa Cruz Flood Control & Water Conservation Zone 7	In-Home Support Service
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues:</b>			
Taxes	\$ --	\$ --	\$ --
Fines, forfeits and penalties	--	--	--
Revenue from use of money and property	17,872	24,555	--
Aid from other governments	--	6,553	--
Charges for services	--	1,329,788	--
Other	--	14	--
<b>Total Revenues</b>	<u>17,872</u>	<u>1,360,910</u>	<u>    --</u>
<b>Expenditures:</b>			
Current:			
General government	--	--	--
Public protection	--	1,224,204	--
Public ways and facilities	--	--	--
Health and sanitation	--	--	--
Public assistance	--	--	101
Education	--	--	--
Recreation and culture	--	--	--
Debt Service:			
Principal	--	--	--
Bond issue costs	--	--	--
Interest and fiscal charges	--	--	--
<b>Total Expenditures</b>	<u>    --</u>	<u>1,224,204</u>	<u>    101</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>17,872</u>	<u>136,706</u>	<u>(101)</u>
<b>Other Financing Sources (Uses):</b>			
Issuance of refunding bonds	--	--	--
Discount on long term debt	--	--	--
Payment to bond refunding escrow agent	--	--	--
Transfers in	--	--	--
Transfers out	--	--	--
<b>Total Other Financing Sources (Uses)</b>	<u>    --</u>	<u>    --</u>	<u>    --</u>
<b>Net change in fund balances</b>	17,872	136,706	(101)
Fund Balances - Beginning	<u>729,265</u>	<u>1,344,635</u>	<u>    101</u>
Fund Balances - Ending	<u>\$ 747,137</u>	<u>\$ 1,481,341</u>	<u>\$    --</u>

(continued)

**COUNTY OF SANTA CRUZ, CALIFORNIA**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)  
 Nonmajor Special Revenue Funds  
 For the Year Ended June 30, 2005

Districts Governed by the Board of Supervisors

	Public Protection	Health and Sanitation	Recreation and Culture	Public Ways and Facilities	Geologic Hazard Abatement Districts
<b>Revenues:</b>					
Taxes	\$ 4,905,299	\$ --	\$ 666,686	\$ 341,839	\$ --
Fines, forfeits and penalties	--	--	--	--	--
Revenue from use of money and property	134,183	1,401	15,121	102,165	3,697
Aid from other governments	421,755	--	6,213	16,893	--
Charges for services	956,592	--	335,511	4,789,390	65
Other	5,070	--	--	11,331	--
<b>Total Revenues</b>	<u>6,422,899</u>	<u>1,401</u>	<u>1,023,531</u>	<u>5,261,618</u>	<u>3,762</u>
<b>Expenditures:</b>					
Current:					
General government	--	--	--	--	--
Public protection	5,764,231	--	--	--	4,697
Public ways and facilities	--	--	--	5,028,996	--
Health and sanitation	--	1,643	--	--	--
Public assistance	--	--	--	--	--
Education	--	--	--	--	--
Recreation and culture	--	--	855,690	--	--
Debt Service:					
Principal	--	--	--	--	--
Bond issue costs	--	--	--	--	--
Interest and fiscal charges	--	--	--	--	--
<b>Total Expenditures</b>	<u>5,764,231</u>	<u>1,643</u>	<u>855,690</u>	<u>5,028,996</u>	<u>4,697</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>658,668</u>	<u>(242)</u>	<u>167,841</u>	<u>232,622</u>	<u>(935)</u>
<b>Other Financing Sources (Uses):</b>					
Issuance of refunding bonds	--	--	--	--	--
Discount on long term debt	--	--	--	--	--
Payment to bond refunding escrow agent	--	--	--	--	--
Transfers in	353,023	--	10,669	35,365	--
Transfers out	(353,023)	--	(41,934)	--	--
<b>Total Other Financing Sources (Uses)</b>	<u>--</u>	<u>--</u>	<u>(31,265)</u>	<u>35,365</u>	<u>--</u>
<b>Net change in fund balances</b>	658,668	(242)	136,576	267,987	(935)
Fund Balances - Beginning	<u>5,030,708</u>	<u>56,084</u>	<u>487,594</u>	<u>3,520,828</u>	<u>158,934</u>
Fund Balances - Ending	<u>\$ 5,689,376</u>	<u>\$ 55,842</u>	<u>\$ 624,170</u>	<u>\$ 3,788,815</u>	<u>\$ 157,999</u>

(continued)

**COUNTY OF SANTA CRUZ, CALIFORNIA**

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 Nonmajor Special Revenue Funds  
 For the Year Ended June 30, 2005

	<u>Total</u>
<b>Revenues:</b>	
Taxes	\$ 11,051,787
Fines, forfeits and penalties	10,625
Revenue from use of money and property	778,275
Aid from other governments	16,796,908
Charges for services	9,028,678
Other	974,832
Total Revenues	<u>38,641,105</u>
<b>Expenditures:</b>	
Current:	
General government	3,296,211
Public protection	9,664,807
Public ways and facilities	23,615,523
Health and sanitation	1,643
Public assistance	372,297
Education	3,821,127
Recreation and culture	1,428,801
Debt Service:	
Principal	4,094,319
Bond issue costs	334,720
Interest and fiscal charges	3,654,856
Total Expenditures	<u>50,284,304</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(11,643,199)</u>
<b>Other Financing Sources (Uses):</b>	
Issuance of refunding bonds	10,580,000
Discount on long term debt	(67,249)
Payment to bond refunding escrow agent	(11,590,000)
Transfers in	8,217,909
Transfers out	(2,017,307)
Total Other Financing Sources (Uses)	<u>5,123,353</u>
<b>Net change in fund balances</b>	<b>(6,519,846)</b>
Fund Balances - Beginning	<u>39,829,565</u>
Fund Balances - Ending	<u><u>\$ 33,309,719</u></u>