

**COUNTY OF SANTA CRUZ, CALIFORNIA**

Statement of Activities  
For the Year Ended June 30, 2005

Functions/Programs	Expenses	Program Revenues		
		Fees, Fines & Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental Activities:				
General government	\$ 27,947,824	\$ 23,169,077	\$ 3,534,319	\$ 114,712
Public protection	104,329,495	23,428,308	32,444,183	201,077
Public ways and facilities	33,102,514	5,480,965	10,030,813	6,023,197
Health and sanitation	84,028,324	15,611,879	47,124,794	116,409
Public assistance	85,081,345	1,114,709	81,573,407	--
Education	3,977,056	--	143,021	--
Recreation and cultural services	7,588,935	2,183,372	336,128	373,127
Interest on long-term debt	8,986,254	--	--	--
Total Governmental Activities	<u>355,041,747</u>	<u>70,988,310</u>	<u>175,186,665</u>	<u>6,828,522</u>
Business-Type Activities:				
County Disposal Sites CSA	11,831,440	10,246,872	258,015	--
Boulder Creek CSA	317,212	307,776	--	--
Rolling Woods CSA	57,258	53,445	--	--
Septic Tank Maintenance CSA	996,508	801,279	--	--
Freedom County Sanitation District	280,406	567,049	--	--
Davenport Sanitation District	501,029	394,475	200	20,192
Place de Mer CSA	67,778	67,747	--	--
Sand Dollar Beach CSA	180,705	183,549	--	--
Trestle Beach CSA	29,721	62,017	--	--
Summit West CSA	4,239	--	--	--
Graham Hill CSA	6,101	38,792	--	--
Total Business-Type Activities:	<u>14,272,397</u>	<u>12,723,001</u>	<u>258,215</u>	<u>20,192</u>
<b>Total Primary Government</b>	<u>\$ 369,314,144</u>	<u>\$ 83,711,311</u>	<u>\$ 175,444,880</u>	<u>\$ 6,848,714</u>
<b>Component Unit</b>				
Santa Cruz County Sanitation District	<u>\$ 14,200,452</u>	<u>\$ 17,233,379</u>	<u>\$ 40,000</u>	<u>\$ --</u>

General Revenues:

Taxes:

Property taxes

Property transfer fees

Sales and use taxes

Transient occupancy taxes

Other taxes

Interest and investment earnings

Miscellaneous

Total General Revenues and Transfers

Change in Net Assets

Net Assets, Beginning

Prior period adjustment

Net Assets, Ending

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Assets

Primary Government		Total	Component Unit
Governmental Activities	Business-Type Activities		
\$	(1,129,716)	\$	
	(48,255,927)		(1,129,716)
	(11,567,539)		(48,255,927)
	(21,175,242)		(11,567,539)
	(2,393,229)		(21,175,242)
	(3,834,035)		(2,393,229)
	(4,696,308)		(3,834,035)
	(8,986,254)		(4,696,308)
	<u>(102,038,250)</u>		<u>(8,986,254)</u>
			<u>(102,038,250)</u>
	-- \$	(1,326,553)	(1,326,553)
	--	(9,436)	(9,436)
	--	(3,813)	(3,813)
	--	(195,229)	(195,229)
	--	286,643	286,643
	--	(86,162)	(86,162)
	--	(31)	(31)
	--	2,844	2,844
	--	32,296	32,296
	--	(4,239)	(4,239)
	--	32,691	32,691
	<u>--</u>	<u>(1,270,989)</u>	<u>(1,270,989)</u>
	<u>(102,038,250)</u>	<u>(1,270,989)</u>	<u>(103,309,239)</u>
			<u>\$ 3,072,927</u>
	82,709,543	--	82,709,543
	3,212,656	--	96,542
	7,218,538	--	3,212,656
	3,806,387	--	7,218,538
	558,703	--	3,806,387
	6,039,649	511,375	558,703
	8,387,836	1,178,991	6,551,024
	<u>111,933,312</u>	<u>1,690,366</u>	<u>794,254</u>
			<u>31,411</u>
			<u>113,623,678</u>
	9,895,062	419,377	922,207
			10,314,439
	65,679,138	35,745,795	3,995,134
	285,271,142	--	87,395,265
			<u>--</u>
<u>\$</u>	<u>360,845,342</u>	<u>\$</u>	<u>36,165,172</u>
		<u>\$</u>	<u>397,010,514</u>
			<u>\$</u>
			<u>91,390,399</u>

The accompanying notes are an integral part of these financial statements.