

**COUNTY OF SANTA CRUZ, CALIFORNIA**  
**Combined Statements of Revenues, Expenses, and Changes in Retained Earnings**  
**All Proprietary Fund Types and Discretely Presented Component Unit**  
**Years Ended June 30, 2000 and 1999**

	Proprietary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	Primary Government
	Enterprise	Internal Service	Primary Government
<u>Operating Revenues</u>			
Charges for current services	\$ 11,544,601	\$ 39,122,510	\$ 50,667,111
Telephone service	0	3,178,233	3,178,233
Other revenues	30,766	242,398	273,164
Total Operating Revenues	<u>11,575,367</u>	<u>42,543,141</u>	<u>54,118,508</u>
<u>Operating Expenditures</u>			
Labor	0	20,465,342	20,465,342
Purchased services and supplies	6,701,101	13,693,287	20,394,388
Administrative	0	84,617	84,617
Telephone services	0	1,496,275	1,496,275
Insurance and compensation claims	0	3,996,633	3,996,633
Depreciation	1,184,412	2,391,220	3,575,632
Total Operating Expenditures	<u>7,885,513</u>	<u>42,127,374</u>	<u>50,012,887</u>
Operating Income	<u>3,689,854</u>	<u>415,767</u>	<u>4,105,621</u>
<u>Non-operating Revenues (Expenses)</u>			
Aid from other governmental agencies	163,939	0	163,939
Contribution to other agencies	653,362	0	653,362
Gain on disposal of fixed assets	110,696	45,295	155,991
Interest income	1,198,073	369,421	1,567,494
Interest expense	(314,686)	(51,843)	(366,529)
Property taxes	14,069	0	14,069
Special assessments	45,225	0	45,225
Total Non-operating Revenues (Expenses)	<u>1,870,678</u>	<u>362,873</u>	<u>2,233,551</u>
Net Income Before Operating Transfers	<u>5,560,532</u>	<u>778,640</u>	<u>6,339,172</u>
<u>Operating Transfers</u>			
Operating transfers in	0	0	0
Operating transfers out	0	0	0
Total Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Net Income	<u>5,560,532</u>	<u>778,640</u>	<u>6,339,172</u>
Add depreciation on fixed assets acquired by grants, reducing contingent capital	<u>0</u>	<u>0</u>	<u>0</u>
Increase in Retained Earnings	<u>5,560,532</u>	<u>778,640</u>	<u>6,339,172</u>
Retained Earnings, beginning of year	34,361,663	627,060	34,988,723
Prior Period Adjustment	0	198,671	198,671
Restated Retained Earnings, beginning of year	<u>34,361,663</u>	<u>825,731</u>	<u>35,187,394</u>
Retained Earnings, end of year	<u>\$ 39,922,195</u>	<u>\$ 1,604,371</u>	<u>\$ 41,526,566</u>

*The notes to the general-purpose financial statements are an integral part of this statement.*

Component Unit	Totals (Memorandum Only)	
	Reporting Entity	
	2000	1999
\$ 13,696,776	\$ 64,363,887	\$ 66,092,218
0	3,178,233	2,851,060
33,346	306,510	349,318
<u>13,730,122</u>	<u>67,848,630</u>	<u>69,292,596</u>
0	20,465,342	19,323,840
9,806,759	30,201,147	34,909,975
0	84,617	80,729
0	1,496,275	0
0	3,996,633	591,335
2,663,087	6,238,719	5,032,776
<u>12,469,846</u>	<u>62,482,733</u>	<u>59,938,655</u>
<u>1,260,276</u>	<u>5,365,897</u>	<u>9,353,941</u>
184,426	348,365	99,286
0	653,362	212,923
0	155,991	136,789
2,116,611	3,684,105	2,930,569
(2,037,811)	(2,404,340)	(1,154,428)
0	14,069	12,183
125,790	171,015	220,383
<u>389,016</u>	<u>2,622,567</u>	<u>2,457,705</u>
<u>1,649,292</u>	<u>7,988,464</u>	<u>11,811,646</u>
0	0	150,000
0	0	(150,000)
0	0	0
<u>1,649,292</u>	<u>7,988,464</u>	<u>11,811,646</u>
<u>269,502</u>	<u>269,502</u>	<u>294,578</u>
<u>1,918,794</u>	<u>8,257,966</u>	<u>12,106,224</u>
69,661,627	104,650,350	92,637,433
0	198,671	(93,307)
<u>69,661,627</u>	<u>104,849,021</u>	<u>92,544,126</u>
\$ <u><u>71,580,421</u></u>	\$ <u><u>113,106,987</u></u>	\$ <u><u>104,650,350</u></u>

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