

COUNTY OF SANTA CRUZ, CALIFORNIA
Combining Statements of Revenues, Expenses, and Changes in Retained Earnings
Budget and Actual
Internal Service Funds
Years Ended June 30, 2000 and 1999

	Central Duplicating			Information Services		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Operating Revenues</u>						
Charges for current services	\$ 803,000	\$ 718,093	\$ (84,907)	\$ 7,955,107	\$ 8,199,275	\$ 244,168
Telephone service	0	0	0	3,114,000	3,178,233	64,233
Other revenues	0	0	0	0	32,552	32,552
Total Operating Revenues	<u>803,000</u>	<u>718,093</u>	<u>(84,907)</u>	<u>11,069,107</u>	<u>11,410,060</u>	<u>340,953</u>
<u>Operating Expenditures</u>						
Labor	156,514	120,260	36,254	4,720,996	4,085,254	635,742
Equipment	30,000	0	30,000	0	0	0
Purchased services and supplies	608,296	586,150	22,146	4,447,024	3,084,632	1,362,392
Administrative	0	0	0	0	0	0
Telephone services	0	0	0	2,226,721	1,496,275	730,446
Insurance and compensation claims	0	0	0	0	0	0
Depreciation	13,947	7,499	6,448	0	1,403,324	(1,403,324)
Total Operating Expenditures	<u>808,757</u>	<u>713,909</u>	<u>94,848</u>	<u>11,394,741</u>	<u>10,069,485</u>	<u>1,325,256</u>
Operating Income (Loss)	<u>(5,757)</u>	<u>4,184</u>	<u>9,941</u>	<u>(325,634)</u>	<u>1,340,575</u>	<u>1,666,209</u>
<u>Non-operating Revenues (Expenses)</u>						
Gain on disposal of fixed assets	0	0	0	0	0	0
Interest income	0	560	560	0	0	0
Interest expense	0	0	0	(35,782)	(32,056)	3,726
Total Non-operating Revenues (Expenses)	<u>0</u>	<u>560</u>	<u>560</u>	<u>(35,782)</u>	<u>(32,056)</u>	<u>3,726</u>
Net Income (Loss) Before Operating Transfers	<u>(5,757)</u>	<u>4,744</u>	<u>10,501</u>	<u>(361,416)</u>	<u>1,308,519</u>	<u>1,669,935</u>
<u>Operating Transfers</u>						
Operating transfers in	0	0	0	0	0	0
Total Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	<u>(5,757)</u>	<u>4,744</u>	<u>10,501</u>	<u>(361,416)</u>	<u>1,308,519</u>	<u>1,669,935</u>
Retained Earnings (Deficit), beginning of year	(53,166)	(53,166)	0	936,567	936,567	0
Prior Period Adjustments	0	0	0	0	0	0
Restated Retained Earnings (Deficit), beginning of year	<u>(53,166)</u>	<u>(53,166)</u>	<u>0</u>	<u>936,567</u>	<u>936,567</u>	<u>0</u>
Retained Earnings (Deficit), end of year	<u>\$ (58,923)</u>	<u>\$ (48,422)</u>	<u>\$ 10,501</u>	<u>\$ 575,151</u>	<u>\$ 2,245,086</u>	<u>\$ 1,669,935</u>

Public Works			Service Center		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 27,449,958	\$ 20,033,067	\$ (7,416,891)	\$ 2,005,911	\$ 1,475,300	\$ (530,611)
0	0	0	0	0	0
199,082	170,765	(28,317)	42,300	10,631	(31,669)
<u>27,649,040</u>	<u>20,203,832</u>	<u>(7,445,208)</u>	<u>2,048,211</u>	<u>1,485,931</u>	<u>(562,280)</u>
16,757,485	15,483,748	1,273,737	280,218	276,991	3,227
0	0	0	0	0	0
11,196,207	5,122,763	6,073,444	423,602	434,956	(11,354)
0	0	0	96,054	84,617	11,437
0	0	0	0	0	0
0	0	0	0	0	0
685,357	427,434	257,923	587,803	547,044	40,759
<u>28,639,049</u>	<u>21,033,945</u>	<u>7,605,104</u>	<u>1,387,677</u>	<u>1,343,608</u>	<u>44,069</u>
(990,009)	(830,113)	159,896	660,534	142,323	(518,211)
0	28,635	28,635	0	16,660	16,660
20,000	0	(20,000)	0	0	0
<u>0</u>	<u>(4,895)</u>	<u>(4,895)</u>	<u>(37,850)</u>	<u>(14,892)</u>	<u>22,958</u>
20,000	23,740	3,740	(37,850)	1,768	39,618
(970,009)	(806,373)	163,636	622,684	144,091	(478,593)
0	0	0	0	0	0
0	0	0	0	0	0
(970,009)	(806,373)	163,636	622,684	144,091	(478,593)
1,922,406	1,922,406	0	974,467	974,467	0
0	0	0	198,671	198,671	0
<u>1,922,406</u>	<u>1,922,406</u>	<u>0</u>	<u>1,173,138</u>	<u>1,173,138</u>	<u>0</u>
\$ <u>952,397</u>	\$ <u>1,116,033</u>	\$ <u>163,636</u>	\$ <u>1,795,822</u>	\$ <u>1,317,229</u>	\$ <u>(478,593)</u>

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COUNTY OF SANTA CRUZ, CALIFORNIA
Combining Statements of Revenues, Expenses, and Changes in Retained Earnings
Budget and Actual
Internal Service Funds
Years Ended June 30, 2000 and 1999

	Medical and Dental Insurance			Liability and Property Insurance		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Operating Revenues</u>						
Charges for current services	\$ 2,157,386	\$ 2,172,287	\$ 14,901	\$ 2,021,637	\$ 1,900,866	\$ (120,771)
Telephone service	0	0	0	0	0	0
Other revenues	0	450	450	0	3,861	3,861
Total Operating Revenues	2,157,386	2,172,737	15,351	2,021,637	1,904,727	(116,910)
<u>Operating Expenditures</u>						
Labor	301,151	278,109	23,042	0	0	0
Equipment	0	0	0	0	0	0
Purchased services and supplies	469,989	391,684	78,305	2,713,257	1,243,587	1,469,670
Administrative	0	0	0	0	0	0
Telephone services	0	0	0	0	0	0
Insurance and compensation claims	1,519,961	1,311,585	208,376	1,365,000	1,325,914	39,086
Depreciation	5,943	5,919	24	0	0	0
Total Operating Expenditures	2,297,044	1,987,297	309,747	4,078,257	2,569,501	1,508,756
Operating Income (Loss)	(139,658)	185,440	325,098	(2,056,620)	(664,774)	1,391,846
<u>Non-operating Revenues (Expenses)</u>						
Gain on disposal of fixed assets	0	0	0	0	0	0
Interest income	12,500	36,091	23,591	120,000	184,034	64,034
Interest expense	0	0	0	0	0	0
Total Non-operating Revenues (Expenses)	12,500	36,091	23,591	120,000	184,034	64,034
Net Income (Loss) Before Operating Transfers	(127,158)	221,531	348,689	(1,936,620)	(480,740)	1,455,880
<u>Operating Transfers</u>						
Operating transfers in	0	0	0	0	0	0
Total Operating Transfers	0	0	0	0	0	0
Net Income (Loss)	(127,158)	221,531	348,689	(1,936,620)	(480,740)	1,455,880
Retained Earnings (Deficit), beginning of year	396,543	396,543	0	537,779	537,779	0
Prior Period Adjustments	0	0	0	0	0	0
Restated Retained Earnings (Deficit), beginning of year	396,543	396,543	0	537,779	537,779	0
Retained Earnings (Deficit), end of year	\$ 269,385	\$ 618,074	\$ 348,689	\$ (1,398,841)	\$ 57,039	\$ 1,455,880

Worker's Compensation Insurance			Employee Benefit Staffing			State Unemployment Insurance		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 4,012,024	\$ 3,944,045	\$ (67,979)	\$ 453,738	\$ 449,577	\$ (4,161)	\$ 230,000	\$ 230,000	\$ 0
0	0	0	0	0	0	0	0	0
15,000	24,139	9,139	0	0	0	0	0	0
<u>4,027,024</u>	<u>3,968,184</u>	<u>(58,840)</u>	<u>453,738</u>	<u>449,577</u>	<u>(4,161)</u>	<u>230,000</u>	<u>230,000</u>	<u>0</u>
0	0	0	221,803	220,980	823	0	0	0
0	0	0	0	0	0	0	0	0
2,689,891	2,569,132	120,759	228,250	201,261	26,989	71,078	59,122	11,956
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
1,510,688	1,217,136	293,552	0	0	0	203,731	141,998	61,733
0	0	0	0	0	0	0	0	0
<u>4,200,579</u>	<u>3,786,268</u>	<u>414,311</u>	<u>450,053</u>	<u>422,241</u>	<u>27,812</u>	<u>274,809</u>	<u>201,120</u>	<u>73,689</u>
<u>(173,555)</u>	<u>181,916</u>	<u>355,471</u>	<u>3,685</u>	<u>27,336</u>	<u>23,651</u>	<u>(44,809)</u>	<u>28,880</u>	<u>73,689</u>
0	0	0	0	0	0	0	0	0
15,000	125,466	110,466	0	10,400	10,400	5,000	12,870	7,870
0	0	0	0	0	0	0	0	0
<u>15,000</u>	<u>125,466</u>	<u>110,466</u>	<u>0</u>	<u>10,400</u>	<u>10,400</u>	<u>5,000</u>	<u>12,870</u>	<u>7,870</u>
<u>(158,555)</u>	<u>307,382</u>	<u>465,937</u>	<u>3,685</u>	<u>37,736</u>	<u>34,051</u>	<u>(39,809)</u>	<u>41,750</u>	<u>81,559</u>
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>(158,555)</u>	<u>307,382</u>	<u>465,937</u>	<u>3,685</u>	<u>37,736</u>	<u>34,051</u>	<u>(39,809)</u>	<u>41,750</u>	<u>81,559</u>
(4,176,836)	(4,176,836)	0	0	0	0	89,300	89,300	0
0	0	0	0	0	0	0	0	0
<u>(4,176,836)</u>	<u>(4,176,836)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>89,300</u>	<u>89,300</u>	<u>0</u>
<u>\$ (4,335,391)</u>	<u>\$ (3,869,454)</u>	<u>\$ 465,937</u>	<u>\$ 3,685</u>	<u>\$ 37,736</u>	<u>\$ 34,051</u>	<u>\$ 49,491</u>	<u>\$ 131,050</u>	<u>\$ 81,559</u>

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COUNTY OF SANTA CRUZ, CALIFORNIA
Combining Statements of Revenues, Expenses, and Changes in Retained Earnings
Budget and Actual
Internal Service Funds
Years Ended June 30, 2000 and 1999

	Totals					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Operating Revenues</u>						
Charges for current services	\$ 47,088,761	\$ 39,122,510	\$ (7,966,251)	\$ 40,992,788	\$ 40,443,506	\$ (549,282)
Telephone service	3,114,000	3,178,233	64,233	2,888,960	2,851,060	(37,900)
Other revenues	256,382	242,398	(13,984)	211,784	77,150	(134,634)
Total Operating Revenues	<u>50,459,143</u>	<u>42,543,141</u>	<u>(7,916,002)</u>	<u>44,093,532</u>	<u>43,371,716</u>	<u>(721,816)</u>
<u>Operating Expenditures</u>						
Labor	22,438,167	20,465,342	1,972,825	21,064,849	19,323,840	1,741,009
Equipment	30,000	0	30,000	51,500	0	51,500
Purchased services and supplies	22,847,594	13,693,287	9,154,307	11,221,315	18,949,739	(7,728,424)
Administrative	96,054	84,617	11,437	8,690,278	80,729	8,609,549
Telephone services	2,226,721	1,496,275	730,446	2,336,475	0	2,336,475
Insurance and compensation claims	4,599,380	3,996,633	602,747	3,505,619	591,335	2,914,284
Depreciation	1,293,050	2,391,220	(1,098,170)	409,009	2,457,285	(2,048,276)
Total Operating Expenditures	<u>53,530,966</u>	<u>42,127,374</u>	<u>11,403,592</u>	<u>47,279,045</u>	<u>41,402,928</u>	<u>5,876,117</u>
Operating Income (Loss)	<u>(3,071,823)</u>	<u>415,767</u>	<u>3,487,590</u>	<u>(3,185,513)</u>	<u>1,968,788</u>	<u>5,154,301</u>
<u>Non-operating Revenues (Expenses)</u>						
Gain on disposal of fixed assets	0	45,295	45,295	168,500	192,462	23,962
Interest income	172,500	369,421	196,921	57,500	69,085	11,585
Interest expense	(73,632)	(51,843)	21,789	(82,923)	(87,344)	(4,421)
Total Non-operating Revenues (Expenses)	<u>98,868</u>	<u>362,873</u>	<u>264,005</u>	<u>143,077</u>	<u>174,203</u>	<u>31,126</u>
Net Income (Loss) Before Operating Transfers	<u>(2,972,955)</u>	<u>778,640</u>	<u>3,751,595</u>	<u>(3,042,436)</u>	<u>2,142,991</u>	<u>5,185,427</u>
<u>Operating Transfers</u>						
Operating transfers in	0	0	0	72,000	150,000	78,000
Total Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,000</u>	<u>150,000</u>	<u>78,000</u>
Net Income (Loss)	<u>(2,972,955)</u>	<u>778,640</u>	<u>3,751,595</u>	<u>(2,970,436)</u>	<u>2,292,991</u>	<u>5,263,427</u>
Retained Earnings (Deficit), beginning of year	627,060	627,060	0	(1,665,931)	(1,665,931)	0
Prior Period Adjustments	198,671	198,671	0	0	0	0
Restated Retained Earnings (Deficit), beginning of year	<u>825,731</u>	<u>825,731</u>	<u>0</u>	<u>(1,665,931)</u>	<u>(1,665,931)</u>	<u>0</u>
Retained Earnings (Deficit), end of year	\$ <u>(2,147,224)</u>	\$ <u>1,604,371</u>	\$ <u>3,751,595</u>	\$ <u>(4,636,367)</u>	\$ <u>627,060</u>	\$ <u>5,263,427</u>

Concluded