

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, 2001 and 2000

| | Central Duplicating | | | Information Services | | |
|---|---------------------|--------------------|--|----------------------|---------------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>Operating Revenues</u> | | | | | | |
| Charges for current services | \$ 843,378 | \$ 736,091 | \$ (107,287) | \$ 8,674,738 | \$ 8,363,164 | \$ (311,574) |
| Telephone service | - | - | - | 2,870,000 | 2,221,339 | (648,661) |
| Other revenues | - | - | - | - | 28,633 | 28,633 |
| Total Operating Revenues | <u>843,378</u> | <u>736,091</u> | <u>(107,287)</u> | <u>11,544,738</u> | <u>10,613,136</u> | <u>(931,602)</u> |
| <u>Operating Expenses</u> | | | | | | |
| Labor | 153,260 | 141,425 | 11,835 | 5,320,242 | 4,535,831 | 784,411 |
| Equipment | - | - | - | - | - | - |
| Purchased services and supplies | 697,369 | 621,080 | 76,289 | 4,493,187 | 2,596,482 | 1,896,705 |
| Administrative | - | - | - | - | - | - |
| Telephone services | - | - | - | 1,878,541 | 1,821,250 | 57,291 |
| Insurance and compensation claims | - | - | - | - | - | - |
| Depreciation | 5,500 | 2,150 | 3,350 | - | 855,806 | (855,806) |
| Total Operating Expenses | <u>856,129</u> | <u>764,655</u> | <u>91,474</u> | <u>11,691,970</u> | <u>9,809,369</u> | <u>1,882,601</u> |
| Operating Income (Loss) | <u>(12,751)</u> | <u>(28,564)</u> | <u>(15,813)</u> | <u>(147,232)</u> | <u>803,767</u> | <u>950,999</u> |
| <u>Non-operating Revenues (Expenses)</u> | | | | | | |
| Gain on disposal of fixed assets | - | - | - | - | - | - |
| Interest income | - | - | - | - | - | - |
| Interest expense | - | - | - | (211) | - | 211 |
| Total Non-operating Revenues (Expenses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>(211)</u> | <u>-</u> | <u>211</u> |
| Net Income (Loss) Before Operating Transfers | <u>(12,751)</u> | <u>(28,564)</u> | <u>(15,813)</u> | <u>(147,443)</u> | <u>803,767</u> | <u>951,210</u> |
| <u>Operating Transfers</u> | | | | | | |
| Operating transfers in | - | - | - | - | - | - |
| Total Operating Transfers | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Income (Loss) | <u>(12,751)</u> | <u>(28,564)</u> | <u>(15,813)</u> | <u>(147,443)</u> | <u>803,767</u> | <u>951,210</u> |
| Retained Earnings (Deficit), beginning of year | (48,422) | (48,422) | - | 2,245,086 | 2,245,086 | - |
| Prior Period Adjustments | - | - | - | - | - | - |
| Restated Retained Earnings (Deficit), beginning of year | <u>(48,422)</u> | <u>(48,422)</u> | <u>-</u> | <u>2,245,086</u> | <u>2,245,086</u> | <u>-</u> |
| Retained Earnings (Deficit), end of year | <u>\$ (61,173)</u> | <u>\$ (76,986)</u> | <u>\$ (15,813)</u> | <u>\$ 2,097,643</u> | <u>\$ 3,048,853</u> | <u>\$ 951,210</u> |

| Public Works | | | Service Center | | | Risk Management and Self Insurance | | |
|---------------------|-------------------|----------------------------------|---------------------|---------------------|----------------------------------|------------------------------------|-------------------|----------------------------------|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| \$ 28,110,579 | \$ 20,724,726 | \$ (7,385,853) | \$ 1,815,372 | \$ 1,621,467 | \$ (193,905) | \$ 866,922 | \$ 877,373 | \$ 10,451 |
| - | - | - | - | - | - | - | - | - |
| 94,500 | 5,106 | (89,394) | 3,000 | 39,847 | 36,847 | 450 | - | (450) |
| <u>28,205,079</u> | <u>20,729,832</u> | <u>(7,475,247)</u> | <u>1,818,372</u> | <u>1,661,314</u> | <u>(157,058)</u> | <u>867,372</u> | <u>877,373</u> | <u>10,001</u> |
| 18,342,046 | 15,870,173 | 2,471,873 | 334,343 | 317,271 | 17,072 | 356,601 | 349,734 | 6,867 |
| - | - | - | - | - | - | - | - | - |
| 11,139,263 | 4,885,070 | 6,254,193 | 506,880 | 500,686 | 6,194 | 475,079 | 385,003 | 90,076 |
| - | - | - | 140,242 | 121,663 | 18,579 | 3,443 | - | 3,443 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | 418,724 | (418,724) | 602,256 | 656,757 | (54,501) | - | 6,404 | (6,404) |
| <u>29,481,309</u> | <u>21,173,967</u> | <u>8,307,342</u> | <u>1,583,721</u> | <u>1,596,377</u> | <u>(12,656)</u> | <u>835,123</u> | <u>741,141</u> | <u>93,982</u> |
| <u>(1,276,230)</u> | <u>(444,135)</u> | <u>832,095</u> | <u>234,651</u> | <u>64,937</u> | <u>(169,714)</u> | <u>32,249</u> | <u>136,232</u> | <u>103,983</u> |
| - | 23,741 | 23,741 | 20,000 | 38,114 | 18,114 | - | - | - |
| - | - | - | - | - | - | 10,000 | 39,219 | 29,219 |
| - | - | - | (31,519) | (29,177) | 2,342 | - | - | - |
| - | 23,741 | 23,741 | (11,519) | 8,937 | 20,456 | 10,000 | 39,219 | 29,219 |
| <u>(1,276,230)</u> | <u>(420,394)</u> | <u>855,836</u> | <u>223,132</u> | <u>73,874</u> | <u>(149,258)</u> | <u>42,249</u> | <u>175,451</u> | <u>133,202</u> |
| - | 110,968 | 110,968 | - | - | - | - | - | - |
| - | 110,968 | 110,968 | - | - | - | - | - | - |
| <u>(1,276,230)</u> | <u>(309,426)</u> | <u>966,804</u> | <u>223,132</u> | <u>73,874</u> | <u>(149,258)</u> | <u>42,249</u> | <u>175,451</u> | <u>133,202</u> |
| 1,116,033 | 1,116,033 | - | 1,317,229 | 1,317,229 | - | 418,341 | 418,341 | - |
| - | - | - | (84,342) | (84,342) | - | - | - | - |
| <u>1,116,033</u> | <u>1,116,033</u> | <u>-</u> | <u>1,232,887</u> | <u>1,232,887</u> | <u>-</u> | <u>418,341</u> | <u>418,341</u> | <u>-</u> |
| <u>\$ (160,197)</u> | <u>\$ 806,607</u> | <u>\$ 966,804</u> | <u>\$ 1,456,019</u> | <u>\$ 1,306,761</u> | <u>\$ (149,258)</u> | <u>\$ 460,590</u> | <u>\$ 593,792</u> | <u>\$ 133,202</u> |

Continued

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, 2001 and 2000

| | Dental and Health Insurance | | | Liability and Property Insurance | | |
|---|-----------------------------|--------------|--|----------------------------------|--------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>Operating Revenues</u> | | | | | | |
| Charges for current services | \$ 1,825,632 | \$ 1,803,767 | \$ (21,865) | \$ 2,018,349 | \$ 2,045,349 | \$ 27,000 |
| Telephone service | - | - | - | - | - | - |
| Other revenues | - | - | - | - | 2,399 | 2,399 |
| Total Operating Revenues | 1,825,632 | 1,803,767 | (21,865) | 2,018,349 | 2,047,748 | 29,399 |
| <u>Operating Expenses</u> | | | | | | |
| Labor | - | - | - | - | - | - |
| Equipment | - | - | - | - | - | - |
| Purchased services and supplies | 386,127 | 130,912 | 255,215 | 3,346,441 | 1,782,046 | 1,564,395 |
| Administrative | - | - | - | - | - | - |
| Telephone services | - | - | - | - | - | - |
| Insurance and compensation claims | 1,655,771 | 1,355,078 | 300,693 | 1,109,641 | 776,050 | 333,591 |
| Depreciation | - | - | - | - | - | - |
| Total Operating Expenses | 2,041,898 | 1,485,990 | 555,908 | 4,456,082 | 2,558,096 | 1,897,986 |
| Operating Income (Loss) | (216,266) | 317,777 | 534,043 | (2,437,733) | (510,348) | 1,927,385 |
| <u>Non-operating Revenues (Expenses)</u> | | | | | | |
| Gain on disposal of fixed assets | - | - | - | - | - | - |
| Interest income | 10,000 | 29,056 | 19,056 | 136,320 | 228,023 | 91,703 |
| Interest expense | - | - | - | - | - | - |
| Total Non-operating Revenues (Expenses) | 10,000 | 29,056 | 19,056 | 136,320 | 228,023 | 91,703 |
| Net Income (Loss) Before Operating Transfers | (206,266) | 346,833 | 553,099 | (2,301,413) | (282,325) | 2,019,088 |
| <u>Operating Transfers</u> | | | | | | |
| Operating transfers in | - | - | - | - | - | - |
| Total Operating Transfers | - | - | - | - | - | - |
| Net Income (Loss) | (206,266) | 346,833 | 553,099 | (2,301,413) | (282,325) | 2,019,088 |
| Retained Earnings (Deficit), beginning of year | 199,733 | 199,733 | - | 57,039 | 57,039 | - |
| Prior Period Adjustments | - | - | - | - | - | - |
| Restated Retained Earnings (Deficit), beginning of year | 199,733 | 199,733 | - | 57,039 | 57,039 | - |
| Retained Earnings (Deficit), end of year | \$ (6,533) | \$ 546,566 | \$ 553,099 | \$ (2,244,374) | \$ (225,286) | \$ 2,019,088 |

| 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) |
| \$ 5,096,500 | \$ 5,113,782 | \$ 17,282 | \$ 511,621 | \$ 519,353 | \$ 7,732 | \$ 242,952 | \$ 244,362 | \$ 1,410 |
| - | - | - | - | - | - | - | - | - |
| 15,000 | 22,819 | 7,819 | - | - | - | - | - | - |
| <u>5,111,500</u> | <u>5,136,601</u> | <u>25,101</u> | <u>511,621</u> | <u>519,353</u> | <u>7,732</u> | <u>242,952</u> | <u>244,362</u> | <u>1,410</u> |
| - | - | - | 234,913 | 215,296 | 19,617 | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 3,471,688 | 2,790,862 | 680,826 | - | - | - | 131,731 | 89,433 | 42,298 |
| - | - | - | 270,495 | 223,753 | 46,742 | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 1,500,000 | 2,041,209 | (541,209) | - | - | - | 165,000 | 134,777 | 30,223 |
| - | - | - | - | - | - | - | - | - |
| <u>4,971,688</u> | <u>4,832,071</u> | <u>139,617</u> | <u>505,408</u> | <u>439,049</u> | <u>66,359</u> | <u>296,731</u> | <u>224,210</u> | <u>72,521</u> |
| <u>139,812</u> | <u>304,530</u> | <u>164,718</u> | <u>6,213</u> | <u>80,304</u> | <u>74,091</u> | <u>(53,779)</u> | <u>20,152</u> | <u>73,931</u> |
| - | - | - | - | - | - | - | - | - |
| 90,000 | 230,371 | 140,371 | 9,000 | 19,689 | 10,689 | 10,000 | 18,429 | 8,429 |
| - | - | - | - | - | - | - | - | - |
| <u>90,000</u> | <u>230,371</u> | <u>140,371</u> | <u>9,000</u> | <u>19,689</u> | <u>10,689</u> | <u>10,000</u> | <u>18,429</u> | <u>8,429</u> |
| <u>229,812</u> | <u>534,901</u> | <u>305,089</u> | <u>15,213</u> | <u>99,993</u> | <u>84,780</u> | <u>(43,779)</u> | <u>38,581</u> | <u>82,360</u> |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| <u>229,812</u> | <u>534,901</u> | <u>305,089</u> | <u>15,213</u> | <u>99,993</u> | <u>84,780</u> | <u>(43,779)</u> | <u>38,581</u> | <u>82,360</u> |
| (3,869,454) | (3,869,454) | - | 37,736 | 37,736 | - | 131,050 | 131,050 | - |
| - | - | - | - | - | - | - | - | - |
| <u>(3,869,454)</u> | <u>(3,869,454)</u> | <u>-</u> | <u>37,736</u> | <u>37,736</u> | <u>-</u> | <u>131,050</u> | <u>131,050</u> | <u>-</u> |
| \$ <u>(3,639,642)</u> | \$ <u>(3,334,553)</u> | \$ <u>305,089</u> | \$ <u>52,949</u> | \$ <u>137,729</u> | \$ <u>84,780</u> | \$ <u>87,271</u> | \$ <u>169,631</u> | \$ <u>82,360</u> |

Continued

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, 2001 and 2000

| | Totals | | | | | |
|---|-----------------------|---------------------|--|-----------------------|---------------------|--|
| | 2001 | | | 2000 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>Operating Revenues</u> | | | | | | |
| Charges for current services | \$ 50,006,043 | \$ 42,049,434 | \$ (7,956,609) | \$ 47,088,761 | \$ 39,122,510 | \$ (7,966,251) |
| Telephone service | 2,870,000 | 2,221,339 | (648,661) | 3,114,000 | 3,178,233 | 64,233 |
| Other revenues | 112,950 | 98,804 | (14,146) | 256,382 | 242,398 | (13,984) |
| Total Operating Revenues | <u>52,988,993</u> | <u>44,369,577</u> | <u>(8,619,416)</u> | <u>50,459,143</u> | <u>42,543,141</u> | <u>(7,916,002)</u> |
| <u>Operating Expenses</u> | | | | | | |
| Labor | 24,741,405 | 21,429,730 | 3,311,675 | 22,438,167 | 20,465,342 | 1,972,825 |
| Equipment | - | - | - | 30,000 | - | 30,000 |
| Purchased services and supplies | 24,647,765 | 13,781,574 | 10,866,191 | 22,847,594 | 13,693,287 | 9,154,307 |
| Administrative | 414,180 | 345,416 | 68,764 | 96,054 | 84,617 | 11,437 |
| Telephone services | 1,878,541 | 1,821,250 | 57,291 | 2,226,721 | 1,496,275 | 730,446 |
| Insurance and compensation claims | 4,430,412 | 4,307,114 | 123,298 | 4,599,380 | 3,996,633 | 602,747 |
| Depreciation | 607,756 | 1,939,841 | (1,332,085) | 1,293,050 | 2,391,220 | (1,098,170) |
| Total Operating Expenses | <u>56,720,059</u> | <u>43,624,925</u> | <u>13,095,134</u> | <u>53,530,966</u> | <u>42,127,374</u> | <u>11,403,592</u> |
| Operating Income (Loss) | <u>(3,731,066)</u> | <u>744,652</u> | <u>4,475,718</u> | <u>(3,071,823)</u> | <u>415,767</u> | <u>3,487,590</u> |
| <u>Non-operating Revenues (Expenses)</u> | | | | | | |
| Gain on disposal of fixed assets | 20,000 | 61,855 | 41,855 | - | 45,295 | 45,295 |
| Interest income | 265,320 | 564,787 | 299,467 | 172,500 | 369,421 | 196,921 |
| Interest expense | (31,730) | (29,177) | 2,553 | (73,632) | (51,843) | 21,789 |
| Total Non-operating Revenues (Expenses) | <u>253,590</u> | <u>597,465</u> | <u>343,875</u> | <u>98,868</u> | <u>362,873</u> | <u>264,005</u> |
| Net Income (Loss) Before Operating Transfers | <u>(3,477,476)</u> | <u>1,342,117</u> | <u>4,819,593</u> | <u>(2,972,955)</u> | <u>778,640</u> | <u>3,751,595</u> |
| <u>Operating Transfers</u> | | | | | | |
| Operating transfers in | - | 110,968 | 110,968 | - | - | - |
| Total Operating Transfers | <u>-</u> | <u>110,968</u> | <u>110,968</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Income (Loss) | <u>(3,477,476)</u> | <u>1,453,085</u> | <u>4,930,561</u> | <u>(2,972,955)</u> | <u>778,640</u> | <u>3,751,595</u> |
| Retained Earnings (Deficit), beginning of year | 1,604,371 | 1,604,371 | - | 627,060 | 627,060 | - |
| Prior Period Adjustments | (84,342) | (84,342) | - | 198,671 | 198,671 | - |
| Restated Retained Earnings (Deficit), beginning of year | <u>1,520,029</u> | <u>1,520,029</u> | <u>-</u> | <u>825,731</u> | <u>825,731</u> | <u>-</u> |
| Retained Earnings (Deficit), end of year | \$ <u>(1,957,447)</u> | \$ <u>2,973,114</u> | \$ <u>4,930,561</u> | \$ <u>(2,147,224)</u> | \$ <u>1,604,371</u> | \$ <u>3,751,595</u> |

Concluded