

**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, 2001 and 2000**

	Proprietary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	Primary Government
<u>Operating Revenues</u>			
Charges for current services	\$ 11,219,482	\$ 42,049,434	\$ 53,268,916
Telephone service	-	2,221,339	2,221,339
Other revenues	623,715	98,804	722,519
Total Operating Revenues	<u>11,843,197</u>	<u>44,369,577</u>	<u>56,212,774</u>
<u>Operating Expenses</u>			
Labor	-	21,429,730	21,429,730
Purchased services and supplies	8,783,357	13,781,574	22,564,931
Administrative	-	345,416	345,416
Telephone services	-	1,821,250	1,821,250
Insurance and compensation claims	-	4,307,114	4,307,114
Depreciation	1,209,344	1,939,841	3,149,185
Total Operating Expenses	<u>9,992,701</u>	<u>43,624,925</u>	<u>53,617,626</u>
Operating Income	<u>1,850,496</u>	<u>744,652</u>	<u>2,595,148</u>
<u>Non-operating Revenues (Expenses)</u>			
Aid from other governmental agencies	139,092	-	139,092
Contribution from (to) other agencies	(53,366)	-	(53,366)
Gain on disposal of fixed assets	120,000	61,855	181,855
Interest income	1,504,791	564,787	2,069,578
Interest expense	(245,831)	(29,177)	(275,008)
Property taxes	15,297	-	15,297
Special assessments	44,511	-	44,511
Total Non-operating Revenues (Expenses)	<u>1,524,494</u>	<u>597,465</u>	<u>2,121,959</u>
Net Income Before Operating Transfers	<u>3,374,990</u>	<u>1,342,117</u>	<u>4,717,107</u>
<u>Operating Transfers</u>			
Operating transfers in	-	110,968	110,968
Operating transfers out	(110,968)	-	(110,968)
Total Operating Transfers	<u>(110,968)</u>	<u>110,968</u>	<u>-</u>
Net Income	<u>3,264,022</u>	<u>1,453,085</u>	<u>4,717,107</u>
Add depreciation on fixed assets acquired by grants, reducing contingent capital	<u>-</u>	<u>-</u>	<u>-</u>
Increase in Retained Earnings	<u>3,264,022</u>	<u>1,453,085</u>	<u>4,717,107</u>
Retained Earnings, beginning of year	39,922,195	1,604,371	41,526,566
Prior Period Adjustment	-	(84,342)	(84,342)
Restated Retained Earnings, beginning of year	<u>39,922,195</u>	<u>1,520,029</u>	<u>41,442,224</u>
Retained Earnings, end of year	<u>\$ 43,186,217</u>	<u>\$ 2,973,114</u>	<u>\$ 46,159,331</u>

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

Component Unit	Totals (Memorandum Only)	
	Reporting Entity	
	2001	2000
\$ 14,761,059	\$ 68,029,975	\$ 64,363,887
-	2,221,339	3,178,233
32,547	755,066	306,510
<u>14,793,606</u>	<u>71,006,380</u>	<u>67,848,630</u>
-	21,429,730	20,465,342
9,323,976	31,888,907	30,201,147
-	345,416	84,617
-	1,821,250	1,496,275
-	4,307,114	3,996,633
2,691,447	5,840,632	6,238,719
<u>12,015,423</u>	<u>65,633,049</u>	<u>62,482,733</u>
<u>2,778,183</u>	<u>5,373,331</u>	<u>5,365,897</u>
7,297	146,389	348,365
-	(53,366)	653,362
-	181,855	155,991
2,313,779	4,383,357	3,684,105
(1,359,457)	(1,634,465)	(2,404,340)
-	15,297	14,069
<u>133,913</u>	<u>178,424</u>	<u>171,015</u>
<u>1,095,532</u>	<u>3,217,491</u>	<u>2,622,567</u>
<u>3,873,715</u>	<u>8,590,822</u>	<u>7,988,464</u>
-	110,968	-
-	(110,968)	-
-	-	-
<u>3,873,715</u>	<u>8,590,822</u>	<u>7,988,464</u>
291,981	291,981	269,502
<u>4,165,696</u>	<u>8,882,803</u>	<u>8,257,966</u>
71,580,421	113,106,987	104,650,350
-	(84,342)	198,671
<u>71,580,421</u>	<u>113,022,645</u>	<u>104,849,021</u>
<u>\$ 75,746,117</u>	<u>\$ 121,905,448</u>	<u>\$ 113,106,987</u>

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