

COUNTY OF SANTA CRUZ, CALIFORNIA

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets Internal Service Funds For the Year Ended June 30, 2005

	Central Duplicating	Information Services	Public Works	Service Center
Operating Revenues:				
Charges for services	\$ 848,706	\$ 9,137,340	\$29,849,774	\$1,438,009
Other revenues	--	7,755	94,703	21,024
Total Operating Revenues	<u>848,706</u>	<u>9,145,095</u>	<u>29,944,477</u>	<u>1,459,033</u>
Operating Expenses:				
Salaries and employee benefits	227,516	6,182,170	23,873,638	435,529
Services and supplies	673,206	3,097,290	4,854,812	914,096
Insurance and compensation claims	--	17,850	603,150	2,550
Depreciation and amortization	34,273	833,138	738,429	749,601
Total Operating Expenses	<u>934,995</u>	<u>10,130,448</u>	<u>30,070,029</u>	<u>2,101,776</u>
Operating Income (Loss)	<u>(86,289)</u>	<u>(985,353)</u>	<u>(125,552)</u>	<u>(642,743)</u>
Non-Operating Revenues (Expenses):				
Aid from other governmental units	--	--	268,970	--
Gain (loss) on disposal of capital assets	--	--	15,444	17,490
Amortization of bond issuance costs	--	--	(12,169)	--
Amortization of bond discount	--	--	(6,031)	--
Interest and investment income	--	--	--	--
Interest expense	(2,986)	--	(52,937)	(3,724)
Total Non-Operating Revenues (Expenses)	<u>(2,986)</u>	<u>--</u>	<u>213,277</u>	<u>13,766</u>
Net Income Before Transfers	(89,275)	(985,353)	87,725	(628,977)
Capital contributions	--	--	4,500	--
Change in Net Assets	(89,275)	(985,353)	92,225	(628,977)
Net Assets - Beginning	(318,860)	1,913,985	3,388,409	2,112,667
Prior period adjustment	--	(94,087)	--	--
Net Assets - Restated, Beginning	<u>(318,860)</u>	<u>1,819,898</u>	<u>3,388,409</u>	<u>2,112,667</u>
Net Assets - Ending	<u>\$ (408,135)</u>	<u>\$ 834,545</u>	<u>\$ 3,480,634</u>	<u>\$1,483,690</u>

continued

COUNTY OF SANTA CRUZ, CALIFORNIA

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets (continued)
 Internal Service Funds
 For the Year Ended June 30, 2005

	Self-Insurance			
	Risk Manage- ment and Self Insurance	Dental and Health Insurance	Liability and Property Insurance	Workers' Compensation Insurance
Operating Revenues:				
Charges for services	\$ 650,000	\$ 2,529,101	\$ 1,515,000	\$ 5,554,378
Other revenues	20,000	--	36,404	342,877
Total Operating Revenues	670,000	2,529,101	1,551,404	5,897,255
Operating Expenses:				
Salaries and employee benefits	483,362	--	--	--
Services and supplies	300,786	8,629	1,106,139	730,598
Insurance and compensation claims	5,550	1,801,818	2,700,200	5,016,120
Depreciation and amortization	986	--	--	--
Total Operating Expenses	790,684	1,810,447	3,806,339	5,746,718
Operating Income (Loss)	(120,684)	718,654	(2,254,935)	150,537
Non-Operating Revenues (Expenses):				
Aid from other governmental units	--	--	--	--
Gain (loss) on disposal of capital assets	--	25,574	--	--
Amortization of bond issuance costs	--	--	--	--
Amortization of bond discount	--	--	--	--
Interest and investment income	14,209	--	101,486	104,616
Interest expense	--	--	--	--
Total Non-Operating Revenues (Expenses)	14,209	25,574	101,486	104,616
Net Income Before Transfers	(106,475)	744,228	(2,153,449)	255,153
Capital contributions	--	--	--	--
Change in Net Assets	(106,475)	744,228	(2,153,449)	255,153
Net Assets - Beginning	402,069	640,688	2,462,763	(13,399,453)
Prior period adjustment	--	--	--	--
Net Assets - Restated, Beginning	402,069	640,688	2,462,763	(13,399,453)
Net Assets - Ending	<u>\$ 295,594</u>	<u>\$ 1,384,916</u>	<u>\$ 309,314</u>	<u>\$ (13,144,300)</u>

continued

COUNTY OF SANTA CRUZ, CALIFORNIA

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets (continued)
Internal Service Funds
For the Year Ended June 30, 2005

	Self-Insurance		Total
	Employee Benefit Staffing	State Unemployment Insurance	
Operating Revenues:			
Charges for services	\$ 502,492	\$ 500,001	\$52,524,801
Other revenues	--	--	522,763
	502,492	500,001	53,047,564
Operating Expenses:			
Salaries and employee benefits	354,935	--	31,557,150
Services and supplies	306,812	4,310	11,996,678
Insurance and compensation claims	--	280,156	10,427,394
Depreciation and amortization	--	--	2,356,427
	661,747	284,466	56,337,649
Operating Income (Loss)	(159,255)	215,535	(3,290,085)
Non-Operating Revenues (Expenses):			
Aid from other governmental units	--	--	268,970
Gain (loss) on disposal of capital assets	--	--	58,508
Amortization of bond issuance costs	--	--	(12,169)
Amortization of bond discount	--	--	(6,031)
Interest and investment income	8,124	9,085	237,520
Interest expense	--	--	(59,647)
	8,124	9,085	487,151
Net Income Before Transfers	(151,131)	224,620	(2,802,934)
Capital contributions	--	--	4,500
Change in Net Assets	(151,131)	224,620	(2,798,434)
Net Assets - Beginning	283,993	(5,722)	(2,519,461)
Prior period adjustment	--	--	(94,087)
Net Assets - Restated, Beginning	283,993	(5,722)	(2,613,548)
Net Assets - Ending	\$ 132,862	\$ 218,898	\$ (5,411,982)