

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

	Boulder Creek CSA			Rolling Woods CSA		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Operating Revenues</u>						
Charges for current services	\$ 192,778	\$ 199,278	\$ 6,500	\$ 31,631	\$ 31,633	\$ 2
Other revenues	0	0	0	0	0	0
Total Operating Revenues	<u>192,778</u>	<u>199,278</u>	<u>6,500</u>	<u>31,631</u>	<u>31,633</u>	<u>2</u>
<u>Operating Expenditures</u>						
Services and supplies	253,535	187,111	66,424	68,730	56,566	12,164
Depreciation	0	38,640	(38,640)	0	6,178	(6,178)
Contingencies	0	0	0	0	0	0
Total Operating Expenditures	<u>253,535</u>	<u>225,751</u>	<u>27,784</u>	<u>68,730</u>	<u>62,744</u>	<u>5,986</u>
Operating Income (Loss)	<u>(60,757)</u>	<u>(26,473)</u>	<u>34,284</u>	<u>(37,099)</u>	<u>(31,111)</u>	<u>5,988</u>
<u>Non-operating Revenues (Expenses)</u>						
Aid from other governmental agencies	0	128	128	0	0	0
Contribution to other agencies	0	0	0	0	0	0
Gain (loss) on disposal of fixed assets	0	0	0	0	0	0
Interest income	6,481	9,258	2,777	3,791	4,738	947
Interest expense	0	0	0	(6,143)	(6,143)	0
Property taxes	0	0	0	0	0	0
Special assessments	0	0	0	32,193	26,129	(6,064)
Other	0	0	0	0	0	0
Principal on long-term debt	0	0	0	(25,000)	0	25,000
Fixed assets	(83,676)	0	83,676	(40,922)	0	40,922
Total Non-operating Revenues (Expenses)	<u>(77,195)</u>	<u>9,386</u>	<u>86,581</u>	<u>(36,081)</u>	<u>24,724</u>	<u>60,805</u>
Net Income (Loss) Before Operating Transfers	<u>(137,952)</u>	<u>(17,087)</u>	<u>120,865</u>	<u>(73,180)</u>	<u>(6,387)</u>	<u>66,793</u>
<u>Operating Transfers</u>						
Operating transfers out	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>(137,952)</u>	<u>(17,087)</u>	<u>120,865</u>	<u>(73,180)</u>	<u>(6,387)</u>	<u>66,793</u>
Retained Earnings, beginning of year	1,321,790	1,321,790	0	277,355	277,355	0
Prior Period Adjustments	0	0	0	0	0	0
Restated Retained Earnings, beginning of year	<u>1,321,790</u>	<u>1,321,790</u>	<u>0</u>	<u>277,355</u>	<u>277,355</u>	<u>0</u>
Retained Earnings, end of year	<u>\$ 1,183,838</u>	<u>\$ 1,304,703</u>	<u>\$ 120,865</u>	<u>\$ 204,175</u>	<u>\$ 270,968</u>	<u>\$ 66,793</u>

Septic Tank Maintenance CSA			Freedom County Sanitation District			Davenport Sanitation District		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 670,500	\$ 735,906	\$ 65,406	\$ 466,725	\$ 836,492	\$ 369,767	\$ 106,003	\$ 176,235	\$ 70,232
0	0	0	0	0	0	885,000	16,766	(868,234)
<u>670,500</u>	<u>735,906</u>	<u>65,406</u>	<u>466,725</u>	<u>836,492</u>	<u>369,767</u>	<u>991,003</u>	<u>193,001</u>	<u>(798,002)</u>
1,072,761	603,288	469,473	846,732	304,902	541,830	204,000	197,151	6,849
0	271	(271)	0	78,857	(78,857)	0	66,503	(66,503)
29,704	0	29,704	153,649	0	153,649	53,932	0	53,932
<u>1,102,465</u>	<u>603,559</u>	<u>498,906</u>	<u>1,000,381</u>	<u>383,759</u>	<u>616,622</u>	<u>257,932</u>	<u>263,654</u>	<u>(5,722)</u>
<u>(431,965)</u>	<u>132,347</u>	<u>564,312</u>	<u>(533,656)</u>	<u>452,733</u>	<u>986,389</u>	<u>733,071</u>	<u>(70,653)</u>	<u>(803,724)</u>
0	0	0	0	0	0	221	230	9
0	0	0	0	0	0	101,000	722,968	621,968
0	0	0	0	0	0	0	0	0
22,000	47,222	25,222	95,000	144,135	49,135	0	2,923	2,923
0	0	0	0	0	0	(13,349)	(18,299)	(4,950)
0	0	0	0	0	0	12,577	14,069	1,492
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	(14,875)	0	14,875
0	0	0	(1,370,341)	0	1,370,341	(847,000)	0	847,000
<u>22,000</u>	<u>47,222</u>	<u>25,222</u>	<u>(1,275,341)</u>	<u>144,135</u>	<u>1,419,476</u>	<u>(761,426)</u>	<u>721,891</u>	<u>1,483,317</u>
<u>(409,965)</u>	<u>179,569</u>	<u>589,534</u>	<u>(1,808,997)</u>	<u>596,868</u>	<u>2,405,865</u>	<u>(28,355)</u>	<u>651,238</u>	<u>679,593</u>
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>(409,965)</u>	<u>179,569</u>	<u>589,534</u>	<u>(1,808,997)</u>	<u>596,868</u>	<u>2,405,865</u>	<u>(28,355)</u>	<u>651,238</u>	<u>679,593</u>
689,534	689,534	0	8,967,212	8,967,212	0	1,445,770	1,445,770	0
0	0	0	0	0	0	0	0	0
<u>689,534</u>	<u>689,534</u>	<u>0</u>	<u>8,967,212</u>	<u>8,967,212</u>	<u>0</u>	<u>1,445,770</u>	<u>1,445,770</u>	<u>0</u>
<u>\$ 279,569</u>	<u>\$ 869,103</u>	<u>\$ 589,534</u>	<u>\$ 7,158,215</u>	<u>\$ 9,564,080</u>	<u>\$ 2,405,865</u>	<u>\$ 1,417,415</u>	<u>\$ 2,097,008</u>	<u>\$ 679,593</u>

Continued

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

	County Disposal Sites CSA			Place de Mer CSA		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Operating Revenues</u>						
Charges for current services	\$ 8,636,159	\$ 9,334,044	\$ 697,885	\$ 152,490	\$ 36,320	\$ (116,170)
Other revenues	0	0	0	0	0	0
Total Operating Revenues	<u>8,636,159</u>	<u>9,334,044</u>	<u>697,885</u>	<u>152,490</u>	<u>36,320</u>	<u>(116,170)</u>
<u>Operating Expenditures</u>						
Services and supplies	10,215,266	5,136,586	5,078,680	31,407	18,726	12,681
Depreciation	0	977,558	(977,558)	0	3,869	(3,869)
Contingencies	53,743	0	53,743	0	0	0
Total Operating Expenditures	<u>10,269,009</u>	<u>6,114,144</u>	<u>4,154,865</u>	<u>31,407</u>	<u>22,595</u>	<u>8,812</u>
Operating Income (Loss)	<u>(1,632,850)</u>	<u>3,219,900</u>	<u>4,852,750</u>	<u>121,083</u>	<u>13,725</u>	<u>(107,358)</u>
<u>Non-operating Revenues (Expenses)</u>						
Aid from other governmental agencies	866,572	22,452	(844,120)	0	140,888	140,888
Contribution to other agencies	0	0	0	0	(69,606)	(69,606)
Gain (loss) on disposal of fixed assets	0	125,000	125,000	0	0	0
Interest income	577,000	960,321	383,321	0	14,106	14,106
Interest expense	0	(265,099)	(265,099)	0	0	0
Property taxes	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0
Other	0	0	0	0	0	0
Principal on long-term debt	443,000	0	(443,000)	0	0	0
Fixed assets	0	0	0	0	0	0
Total Non-operating Revenues (Expenses)	<u>1,886,572</u>	<u>842,674</u>	<u>(1,043,898)</u>	<u>0</u>	<u>85,388</u>	<u>85,388</u>
Net Income (Loss) Before Operating Transfers	<u>253,722</u>	<u>4,062,574</u>	<u>3,808,852</u>	<u>121,083</u>	<u>99,113</u>	<u>(21,970)</u>
<u>Operating Transfers</u>						
Operating transfers out	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>253,722</u>	<u>4,062,574</u>	<u>3,808,852</u>	<u>121,083</u>	<u>99,113</u>	<u>(21,970)</u>
Retained Earnings, beginning of year	21,062,432	21,062,432	0	72,664	72,664	0
Prior Period Adjustments	0	0	0	0	0	0
Restated Retained Earnings, beginning of year	<u>21,062,432</u>	<u>21,062,432</u>	<u>0</u>	<u>72,664</u>	<u>72,664</u>	<u>0</u>
Retained Earnings, end of year	<u>\$ 21,316,154</u>	<u>\$ 25,125,006</u>	<u>\$ 3,808,852</u>	<u>\$ 193,747</u>	<u>\$ 171,777</u>	<u>\$ (21,970)</u>

Sand Dollar Beach CSA			Trestle Beach CSA			Summit West CSA		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 135,168	\$ 133,511	\$ (1,657)	\$ 20,790	\$ 20,790	\$ 0	\$ 40,392	\$ 40,392	\$ 0
0	0	0	0	0	0	14,000	14,000	0
<u>135,168</u>	<u>133,511</u>	<u>(1,657)</u>	<u>20,790</u>	<u>20,790</u>	<u>0</u>	<u>54,392</u>	<u>54,392</u>	<u>0</u>
180,635	139,955	40,680	33,078	31,013	2,065	25,803	25,803	0
0	8,791	(8,791)	0	0	0	0	3,745	(3,745)
19,247	0	19,247	0	0	0	0	0	0
<u>199,882</u>	<u>148,746</u>	<u>51,136</u>	<u>33,078</u>	<u>31,013</u>	<u>2,065</u>	<u>25,803</u>	<u>29,548</u>	<u>(3,745)</u>
<u>(64,714)</u>	<u>(15,235)</u>	<u>49,479</u>	<u>(12,288)</u>	<u>(10,223)</u>	<u>2,065</u>	<u>28,589</u>	<u>24,844</u>	<u>(3,745)</u>
0	241	241	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	(14,304)	(14,304)	0	0	0	0	0	0
10,301	13,050	2,749	1,060	1,508	448	1,500	812	(688)
(17,660)	(24,129)	(6,469)	0	0	0	(1,100)	(1,016)	84
0	0	0	0	0	0	0	0	0
22,260	19,096	(3,164)	0	0	0	0	0	0
30,995	0	(30,995)	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>(211,896)</u>	<u>0</u>	<u>211,896</u>	<u>(14,000)</u>	<u>0</u>	<u>14,000</u>	<u>(85,600)</u>	<u>0</u>	<u>85,600</u>
<u>(166,000)</u>	<u>(6,046)</u>	<u>159,954</u>	<u>(12,940)</u>	<u>1,508</u>	<u>14,448</u>	<u>(85,200)</u>	<u>(204)</u>	<u>84,996</u>
<u>(230,714)</u>	<u>(21,281)</u>	<u>209,433</u>	<u>(25,228)</u>	<u>(8,715)</u>	<u>16,513</u>	<u>(56,611)</u>	<u>24,640</u>	<u>81,251</u>
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>(230,714)</u>	<u>(21,281)</u>	<u>209,433</u>	<u>(25,228)</u>	<u>(8,715)</u>	<u>16,513</u>	<u>(56,611)</u>	<u>24,640</u>	<u>81,251</u>
439,620	439,620	0	28,565	28,565	0	56,721	56,721	0
0	0	0	0	0	0	0	0	0
<u>439,620</u>	<u>439,620</u>	<u>0</u>	<u>28,565</u>	<u>28,565</u>	<u>0</u>	<u>56,721</u>	<u>56,721</u>	<u>0</u>
<u>\$ 208,906</u>	<u>\$ 418,339</u>	<u>\$ 209,433</u>	<u>\$ 3,337</u>	<u>\$ 19,850</u>	<u>\$ 16,513</u>	<u>\$ 110</u>	<u>\$ 81,361</u>	<u>\$ 81,251</u>

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

	Totals				
	2000		Variance Favorable (Unfavorable)	1999	
	Budget	Actual		Budget	Actual
<u>Operating Revenues</u>					(1)
Charges for current services	\$ 10,452,636	\$ 11,544,601	\$ 1,091,965	\$ 10,140,387	\$ 11,607,464
Other revenues	899,000	30,766	(868,234)	0	0
Total Operating Revenues	<u>11,351,636</u>	<u>11,575,367</u>	<u>223,731</u>	<u>10,140,387</u>	<u>11,607,464</u>
<u>Operating Expenditures</u>					
Services and supplies	12,931,947	6,701,101	6,230,846	11,179,259	7,605,752
Depreciation	0	1,184,412	(1,184,412)	0	945,973
Contingencies	310,275	0	310,275	265,379	0
Total Operating Expenditures	<u>13,242,222</u>	<u>7,885,513</u>	<u>5,356,709</u>	<u>11,444,638</u>	<u>8,551,725</u>
Operating Income (Loss)	<u>(1,890,586)</u>	<u>3,689,854</u>	<u>5,580,440</u>	<u>(1,304,251)</u>	<u>3,055,739</u>
<u>Non-operating Revenues (Expenses)</u>					
Aid from other governmental agencies	866,793	163,939	(702,854)	139,000	604
Contribution to other agencies	101,000	653,362	552,362	100,000	212,923
Gain (loss) on disposal of fixed assets	0	110,696	110,696	0	(57,860)
Interest income	717,133	1,198,073	480,940	403,435	945,281
Interest expense	(38,252)	(314,686)	(276,434)	(347,991)	(317,057)
Property taxes	12,577	14,069	1,492	12,196	12,183
Special assessments	54,453	45,225	(9,228)	99,893	92,495
Other	30,995	0	(30,995)	880,270	0
Principal on long-term debt	403,125	0	(403,125)	(791,980)	0
Fixed assets	(2,653,435)	0	2,653,435	(10,865,571)	0
Total Non-operating Revenues (Expenses)	<u>(505,611)</u>	<u>1,870,678</u>	<u>2,376,289</u>	<u>(10,370,748)</u>	<u>888,569</u>
Net Income (Loss) Before Operating Transfers	<u>(2,396,197)</u>	<u>5,560,532</u>	<u>7,956,729</u>	<u>(11,674,999)</u>	<u>3,944,308</u>
<u>Operating Transfers</u>					
Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(150,000)</u>
Total Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(150,000)</u>
Net Income (Loss)	<u>(2,396,197)</u>	<u>5,560,532</u>	<u>7,956,729</u>	<u>(11,674,999)</u>	<u>3,794,308</u>
Retained Earnings, beginning of year	34,361,663	34,361,663	0	30,660,662	30,660,662
Prior Period Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>(93,307)</u>	<u>(93,307)</u>
Restated Retained Earnings, beginning of year	<u>34,361,663</u>	<u>34,361,663</u>	<u>0</u>	<u>30,567,355</u>	<u>30,567,355</u>
Retained Earnings, end of year	<u>\$ 31,965,466</u>	<u>\$ 39,922,195</u>	<u>\$ 7,956,729</u>	<u>\$ 18,892,356</u>	<u>\$ 34,361,663</u>

<u> </u>
Variance
Favorable
Unfavorable)
<u> </u>
1,467,077
0
<u>1,467,077</u>
3,573,507
(945,973)
265,379
<u>2,892,913</u>
<u>4,359,990</u>
(138,396)
112,923
(57,860)
541,846
30,934
(13)
(7,398)
(880,270)
791,980
<u>10,865,571</u>
<u>11,259,317</u>
<u>15,619,307</u>
<u>(150,000)</u>
<u>(150,000)</u>
<u>15,469,307</u>
0
0
<u>0</u>
<u>15,469,307</u>
<u>Concluded</u>