

COUNTY OF SANTA CRUZ, CALIFORNIA
Combining Statements of Revenues, Expenses, and Changes in
Retained Earnings - Budget and Actual
Enterprise Funds
Years Ended June 30, 2001 and 2000

	Boulder Creek CSA			Rolling Woods CSA		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Operating Revenues</u>						
Charges for current services	\$ 197,261	\$ 195,149	\$ (2,112)	\$ 31,631	\$ 31,631	\$ -
Other revenues	-	1,686	1,686	-	-	-
Total Operating Revenues	197,261	196,835	(426)	31,631	31,631	-
<u>Operating Expenses</u>						
Services and supplies	303,798	197,496	106,302	66,458	56,726	9,732
Depreciation	-	38,640	(38,640)	-	6,177	(6,177)
Contingencies	26,105	-	26,105	-	-	-
Total Operating Expenses	329,903	236,136	93,767	66,458	62,903	3,555
Operating Income (Loss)	(132,642)	(39,301)	93,341	(34,827)	(31,272)	3,555
<u>Non-operating Revenues (Expenses)</u>						
Aid from other governmental agencies	-	299	299	-	-	-
Contribution from (to) other agencies	-	-	-	-	-	-
Gain (loss) on disposal of fixed assets	-	-	-	-	-	-
Interest income	8,000	10,989	2,989	3,500	4,127	627
Interest expense	-	-	-	(3,868)	(3,868)	-
Property taxes	-	-	-	-	-	-
Special assessments	-	-	-	29,918	27,267	(2,651)
Other	-	-	-	-	-	-
Principal on long-term debt	-	-	-	(25,000)	-	25,000
Fixed assets	55,000	-	(55,000)	(25,158)	-	25,158
Total Non-operating Revenues (Expenses)	63,000	11,288	(51,712)	(20,608)	27,526	48,134
Net Income (Loss) Before Operating Transfers	(69,642)	(28,013)	41,629	(55,435)	(3,746)	51,689
<u>Operating Transfers</u>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total Operating Transfers	-	-	-	-	-	-
Net Income (Loss)	(69,642)	(28,013)	41,629	(55,435)	(3,746)	51,689
Retained Earnings, beginning of year	1,304,703	1,304,703	-	270,968	270,968	-
Retained Earnings, end of year	\$ 1,235,061	\$ 1,276,690	\$ 41,629	\$ 215,533	\$ 267,222	\$ 51,689

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)
\$ 745,500	\$ 713,797	\$ (31,703)	\$ 474,175	\$ 382,179	\$ (91,996)	\$ 99,631	\$ 261,114	\$ 161,483
-	-	-	-	3,638	3,638	134,336	63,453	(70,883)
<u>745,500</u>	<u>713,797</u>	<u>(31,703)</u>	<u>474,175</u>	<u>385,817</u>	<u>(88,358)</u>	<u>233,967</u>	<u>324,567</u>	<u>90,600</u>
1,410,971	637,252	773,719	685,487	289,845	395,642	180,000	190,436	(10,436)
-	-	-	-	11,576	(11,576)	-	77,084	(77,084)
38,944	-	38,944	-	-	-	-	-	-
<u>1,449,915</u>	<u>637,252</u>	<u>812,663</u>	<u>685,487</u>	<u>301,421</u>	<u>384,066</u>	<u>180,000</u>	<u>267,520</u>	<u>(87,520)</u>
<u>(704,415)</u>	<u>76,545</u>	<u>780,960</u>	<u>(211,312)</u>	<u>84,396</u>	<u>295,708</u>	<u>53,967</u>	<u>57,047</u>	<u>3,080</u>
-	-	-	-	-	-	227	227	-
-	-	-	-	-	-	115,000	(53,366)	(168,366)
-	-	-	-	-	-	-	-	-
30,000	59,832	29,832	95,000	182,378	87,378	-	1,654	1,654
-	-	-	-	-	-	(18,676)	(14,451)	4,225
-	-	-	-	-	-	14,182	15,297	1,115
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(20,391)	-	20,391
-	-	-	(1,738,468)	-	1,738,468	(169,465)	-	169,465
<u>30,000</u>	<u>59,832</u>	<u>29,832</u>	<u>(1,643,468)</u>	<u>182,378</u>	<u>1,825,846</u>	<u>(79,123)</u>	<u>(50,639)</u>	<u>28,484</u>
<u>(674,415)</u>	<u>136,377</u>	<u>810,792</u>	<u>(1,854,780)</u>	<u>266,774</u>	<u>2,121,554</u>	<u>(25,156)</u>	<u>6,408</u>	<u>31,564</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>(674,415)</u>	<u>136,377</u>	<u>810,792</u>	<u>(1,854,780)</u>	<u>266,774</u>	<u>2,121,554</u>	<u>(25,156)</u>	<u>6,408</u>	<u>31,564</u>
869,103	869,103	-	9,564,080	9,564,080	-	2,097,008	2,097,008	-
<u>\$ 194,688</u>	<u>\$ 1,005,480</u>	<u>\$ 810,792</u>	<u>\$ 7,709,300</u>	<u>\$ 9,830,854</u>	<u>\$ 2,121,554</u>	<u>\$ 2,071,852</u>	<u>\$ 2,103,416</u>	<u>\$ 31,564</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, 2001 and 2000

	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	\$ 9,042,068	\$ 9,404,071	\$ 362,003	\$ 36,320	\$ 36,320	\$ -
Other revenues	205,000	534,938	329,938	-	-	-
Total Operating Revenues	<u>9,247,068</u>	<u>9,939,009</u>	<u>691,941</u>	<u>36,320</u>	<u>36,320</u>	<u>-</u>
<u>Operating Expenses</u>						
Services and supplies	11,902,479	7,157,413	4,745,066	71,583	59,722	11,861
Depreciation	-	1,058,731	(1,058,731)	-	3,869	(3,869)
Contingencies	3,644,776	-	3,644,776	15,768	-	15,768
Total Operating Expenses	<u>15,547,255</u>	<u>8,216,144</u>	<u>7,331,111</u>	<u>87,351</u>	<u>63,591</u>	<u>23,760</u>
Operating Income (Loss)	<u>(6,300,187)</u>	<u>1,722,865</u>	<u>8,023,052</u>	<u>(51,031)</u>	<u>(27,271)</u>	<u>23,760</u>
<u>Non-operating Revenues (Expenses)</u>						
Aid from other governmental agencies	527,250	136,368	(390,882)	-	604	604
Contribution from (to) other agencies	-	-	-	-	-	-
Gain (loss) on disposal of fixed assets	18,000	120,000	102,000	-	-	-
Interest income	806,000	1,230,002	424,002	-	1,787	1,787
Interest expense	-	(222,801)	(222,801)	-	-	-
Property taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Principal on long-term debt	(1,179,000)	-	1,179,000	-	-	-
Fixed assets	(11,358,752)	-	11,358,752	11,000	-	(11,000)
Total Non-operating Revenues (Expenses)	<u>(11,186,502)</u>	<u>1,263,569</u>	<u>12,450,071</u>	<u>11,000</u>	<u>2,391</u>	<u>(8,609)</u>
Net Income (Loss) Before Operating Transfers	<u>(17,486,689)</u>	<u>2,986,434</u>	<u>20,473,123</u>	<u>(40,031)</u>	<u>(24,880)</u>	<u>15,151</u>
<u>Operating Transfers</u>						
Operating transfers in	51,000	-	(51,000)	-	-	-
Operating transfers out	(271,000)	(110,968)	160,032	-	-	-
Total Operating Transfers	<u>(220,000)</u>	<u>(110,968)</u>	<u>109,032</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>(17,706,689)</u>	<u>2,875,466</u>	<u>20,582,155</u>	<u>(40,031)</u>	<u>(24,880)</u>	<u>15,151</u>
Retained Earnings, beginning of year	<u>25,125,006</u>	<u>25,125,006</u>	<u>-</u>	<u>171,777</u>	<u>171,777</u>	<u>-</u>
Retained Earnings, end of year	<u>\$ 7,418,317</u>	<u>\$ 28,000,472</u>	<u>\$ 20,582,155</u>	<u>\$ 131,746</u>	<u>\$ 146,897</u>	<u>\$ 15,151</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)
\$ 132,830	\$ 134,036	\$ 1,206	\$ 20,790	\$ 20,790	\$ -	\$ 293,928	\$ 40,395	\$ (253,533)
20,000	20,000	-	-	-	-	46,704	-	(46,704)
<u>152,830</u>	<u>154,036</u>	<u>1,206</u>	<u>20,790</u>	<u>20,790</u>	<u>-</u>	<u>340,632</u>	<u>40,395</u>	<u>(300,237)</u>
168,635	153,319	15,316	30,635	26,341	4,294	243,712	14,807	228,905
-	9,732	(9,732)	-	-	-	-	3,535	(3,535)
19,283	-	19,283	-	-	-	35,222	-	35,222
<u>187,918</u>	<u>163,051</u>	<u>24,867</u>	<u>30,635</u>	<u>26,341</u>	<u>4,294</u>	<u>278,934</u>	<u>18,342</u>	<u>260,592</u>
<u>(35,088)</u>	<u>(9,015)</u>	<u>26,073</u>	<u>(9,845)</u>	<u>(5,551)</u>	<u>4,294</u>	<u>61,698</u>	<u>22,053</u>	<u>(39,645)</u>
-	1,594	1,594	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
12,000	13,077	1,077	1,300	945	(355)	-	-	-
(7,519)	-	7,519	-	-	-	(4,500)	(4,711)	(211)
-	-	-	-	-	-	-	-	-
21,119	17,244	(3,875)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(11,000)	-	11,000	-	-	-	(46,704)	-	46,704
(217,196)	-	217,196	(11,305)	-	11,305	(10,000)	-	10,000
<u>(202,596)</u>	<u>31,915</u>	<u>234,511</u>	<u>(10,005)</u>	<u>945</u>	<u>10,950</u>	<u>(61,204)</u>	<u>(4,711)</u>	<u>56,493</u>
<u>(237,684)</u>	<u>22,900</u>	<u>260,584</u>	<u>(19,850)</u>	<u>(4,606)</u>	<u>15,244</u>	<u>494</u>	<u>17,342</u>	<u>16,848</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(237,684)	22,900	260,584	(19,850)	(4,606)	15,244	494	17,342	16,848
418,339	418,339	-	19,850	19,850	-	81,361	81,361	-
<u>\$ 180,655</u>	<u>\$ 441,239</u>	<u>\$ 260,584</u>	<u>\$ -</u>	<u>\$ 15,244</u>	<u>\$ 15,244</u>	<u>\$ 81,855</u>	<u>\$ 98,703</u>	<u>\$ 16,848</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, 2001 and 2000

	Totals					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues						
Charges for current services	\$ 11,074,134	\$ 11,219,482	\$ 145,348	\$ 10,452,636	\$ 11,544,601	\$ 1,091,965
Other revenues	406,040	623,715	217,675	899,000	30,766	(868,234)
Total Operating Revenues	<u>11,480,174</u>	<u>11,843,197</u>	<u>363,023</u>	<u>11,351,636</u>	<u>11,575,367</u>	<u>223,731</u>
Operating Expenses						
Services and supplies	15,063,758	8,783,357	6,280,401	12,931,947	6,701,101	6,230,846
Depreciation	-	1,209,344	(1,209,344)	-	1,184,412	(1,184,412)
Contingencies	3,780,098	-	3,780,098	310,275	-	310,275
Total Operating Expenses	<u>18,843,856</u>	<u>9,992,701</u>	<u>8,851,155</u>	<u>13,242,222</u>	<u>7,885,513</u>	<u>5,356,709</u>
Operating Income (Loss)	<u>(7,363,682)</u>	<u>1,850,496</u>	<u>9,214,178</u>	<u>(1,890,586)</u>	<u>3,689,854</u>	<u>5,580,440</u>
Non-operating Revenues (Expenses)						
Aid from other governmental agencies	527,477	139,092	(388,385)	866,793	163,939	(702,854)
Contribution from (to) other agencies	115,000	(53,366)	(168,366)	101,000	653,362	552,362
Gain (loss) on disposal of fixed assets	18,000	120,000	102,000	-	110,696	110,696
Interest income	955,800	1,504,791	548,991	717,133	1,198,073	480,940
Interest expense	(34,563)	(245,831)	(211,268)	(38,252)	(314,686)	(276,434)
Property taxes	14,182	15,297	1,115	12,577	14,069	1,492
Special assessments	51,037	44,511	(6,526)	54,453	45,225	(9,228)
Other	-	-	-	30,995	-	(30,995)
Principal on long-term debt	(1,282,095)	-	1,282,095	403,125	-	(403,125)
Fixed assets	(13,464,344)	-	13,464,344	(2,653,435)	-	2,653,435
Total Non-operating Revenues (Expenses)	<u>(13,099,506)</u>	<u>1,524,494</u>	<u>14,624,000</u>	<u>(505,611)</u>	<u>1,870,678</u>	<u>2,376,289</u>
Net Income (Loss) Before Operating Transfers	<u>(20,463,188)</u>	<u>3,374,990</u>	<u>23,838,178</u>	<u>(2,396,197)</u>	<u>5,560,532</u>	<u>7,956,729</u>
Operating Transfers						
Operating transfers in	51,000	-	(51,000)	-	-	-
Operating transfers out	(271,000)	(110,968)	160,032	-	-	-
Total Operating Transfers	<u>(220,000)</u>	<u>(110,968)</u>	<u>109,032</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>(20,683,188)</u>	<u>3,264,022</u>	<u>23,947,210</u>	<u>(2,396,197)</u>	<u>5,560,532</u>	<u>7,956,729</u>
Retained Earnings, beginning of year	<u>39,922,195</u>	<u>39,922,195</u>	<u>-</u>	<u>34,361,663</u>	<u>34,361,663</u>	<u>-</u>
Retained Earnings, end of year	<u>\$ 19,239,007</u>	<u>\$ 43,186,217</u>	<u>\$ 23,947,210</u>	<u>\$ 31,965,466</u>	<u>\$ 39,922,195</u>	<u>\$ 7,956,729</u>
						Concluded