

COUNTY OF SANTA CRUZ, CALIFORNIA

Combining Statements of Revenues, Expenses, and Changes in Retained Earnings - Budget and Actual Enterprise Funds Years Ended June 30, 1999 and 1998

	Boulder Creek CSA			Rolling Woods CSA		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues						
Charges for current services	\$ 192,778	\$ 193,370	\$ 592	\$ 31,631	\$ 31,634	\$ 3
Total Operating Revenues	<u>192,778</u>	<u>193,370</u>	<u>592</u>	<u>31,631</u>	<u>31,634</u>	<u>3</u>
Operating Expenditures						
Services and supplies	290,535	213,373	77,162	67,730	52,098	15,632
Depreciation	-	39,661	(39,661)	-	6,177	(6,177)
Other charges	-	-	-	-	-	-
Contingencies	-	-	-	5,841	-	5,841
Total Operating Expenditures	<u>290,535</u>	<u>253,034</u>	<u>37,501</u>	<u>73,571</u>	<u>58,275</u>	<u>15,296</u>
Operating Income (Loss)	<u>(97,757)</u>	<u>(59,664)</u>	<u>38,093</u>	<u>(41,940)</u>	<u>(26,641)</u>	<u>15,299</u>
Non-operating Revenues (Expenses)						
Aid from other governmental agencies	-	604	604	-	-	-
Contribution to other agencies	-	-	-	-	-	-
Gain (loss) on disposal of fixed assets	-	-	-	-	-	-
Interest income	4,162	7,761	3,599	1,997	5,013	3,016
Interest expense	-	-	-	(8,190)	(8,190)	-
Property taxes	-	-	-	-	-	-
Special assessments	-	-	-	29,240	28,119	(1,121)
Other	-	-	-	-	-	-
Principal on long-term debt	-	-	-	(20,000)	-	20,000
Fixed assets	<u>(72,889)</u>	<u>-</u>	<u>72,889</u>	<u>(41,000)</u>	<u>-</u>	<u>41,000</u>
Total Non-operating Revenues (Expenses)	<u>(68,727)</u>	<u>8,365</u>	<u>77,092</u>	<u>(37,953)</u>	<u>24,942</u>	<u>62,895</u>
Net Income (Loss) Before Operating Transfers	<u>(166,484)</u>	<u>(51,299)</u>	<u>115,185</u>	<u>(79,893)</u>	<u>(1,699)</u>	<u>78,194</u>
Operating Transfers						
Operating transfers out	-	-	-	-	-	-
Total Operating Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>(166,484)</u>	<u>(51,299)</u>	<u>115,185</u>	<u>(79,893)</u>	<u>(1,699)</u>	<u>78,194</u>
Retained Earnings (Deficit), beginning of year	1,373,089	1,373,089	-	279,054	279,054	-
Prior Period Adjustment	-	-	-	-	-	-
Restated Retained Earnings (Deficit), beginning of year	<u>1,373,089</u>	<u>1,373,089</u>	<u>-</u>	<u>279,054</u>	<u>279,054</u>	<u>-</u>
Retained Earnings (Deficit), end of year	<u>\$ 1,206,605</u>	<u>\$ 1,321,790</u>	<u>\$ 115,185</u>	<u>\$ 199,161</u>	<u>\$ 277,355</u>	<u>\$ 78,194</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)
\$ 875,289	\$ 897,833	\$ 22,544	\$ 466,725	\$ 616,912	\$ 150,187	\$ 210,185	\$ 227,875	\$ 17,690
875,289	897,833	22,544	466,725	616,912	150,187	210,185	227,875	17,690
1,000,702	470,122	530,580	689,338	692,658	(3,320)	161,528	36,381	125,147
-	4,750	(4,750)	-	60,452	(60,452)	-	55,426	(55,426)
-	-	-	-	-	-	-	-	-
52,047	-	52,047	74,446	-	74,446	31,720	-	31,720
1,052,749	474,872	577,877	763,784	753,110	10,674	193,248	91,807	101,441
(177,460)	422,961	600,421	(297,059)	(136,198)	160,861	16,937	136,068	119,131
-	-	-	-	-	-	-	-	-
-	-	-	-	3,126	3,126	-	7,759	7,759
-	-	-	-	-	-	-	-	-
20,000	25,738	5,738	61,169	128,262	67,093	1,063	3,377	2,314
-	-	-	-	-	-	(13,215)	(13,771)	(556)
-	-	-	-	-	-	12,196	12,183	(13)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	880,270	-	(880,270)
-	-	-	-	-	-	(13,760)	-	13,760
-	-	-	(1,771,178)	-	1,771,178	(951,648)	-	951,648
20,000	25,738	5,738	(1,710,009)	131,388	1,841,397	(85,094)	9,548	94,642
(157,460)	448,699	606,159	(2,007,068)	(4,810)	2,002,258	(68,157)	145,616	213,773
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(157,460)	448,699	606,159	(2,007,068)	(4,810)	2,002,258	(68,157)	145,616	213,773
240,835	240,835	-	8,972,022	8,972,022	-	1,300,154	1,300,154	-
-	-	-	-	-	-	-	-	-
240,835	240,835	-	8,972,022	8,972,022	-	1,300,154	1,300,154	-
\$ 83,375	\$ 689,534	\$ 606,159	\$ 6,964,954	\$ 8,967,212	\$ 2,002,258	\$ 1,231,997	\$ 1,445,770	\$ 213,773

COUNTY OF SANTA CRUZ, CALIFORNIA

Combining Statements of Revenues, Expenses, and Changes in Retained Earnings - Budget and Actual Enterprise Funds Years Ended June 30, 1999 and 1998

	County Disposal Sites CSA			Place de Mer CSA		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues						
Charges for current services	\$ 8,127,763	\$ 9,409,507	\$ 1,281,744	\$ 36,320	\$ 36,320	\$ -
Total Operating Revenues	<u>8,127,763</u>	<u>9,409,507</u>	<u>1,281,744</u>	<u>36,320</u>	<u>36,320</u>	<u>-</u>
Operating Expenditures						
Services and supplies	8,572,798	5,848,082	2,724,716	80,583	62,706	17,877
Depreciation	-	770,414	(770,414)	-	3,868	(3,868)
Other charges	-	-	-	-	-	-
Contingencies	67,749	-	67,749	3,916	-	3,916
Total Operating Expenditures	<u>8,640,547</u>	<u>6,618,496</u>	<u>2,022,051</u>	<u>84,499</u>	<u>66,574</u>	<u>17,925</u>
Operating Income (Loss)	<u>(512,784)</u>	<u>2,791,011</u>	<u>3,303,795</u>	<u>(48,179)</u>	<u>(30,254)</u>	<u>17,925</u>
Non-operating Revenues (Expenses)						
Aid from other governmental agencies	139,000	-	(139,000)	-	-	-
Contribution to other agencies	-	-	-	100,000	200,156	100,156
Gain (loss) on disposal of fixed assets	-	(57,860)	(57,860)	-	-	-
Interest income	307,911	760,861	452,950	-	-	-
Interest expense	(292,780)	(262,678)	30,102	(23,456)	(22,085)	1,371
Property taxes	-	-	-	-	-	-
Special assessments	-	-	-	47,703	44,371	(3,332)
Other	-	-	-	-	(387)	(387)
Principal on long-term debt	(758,220)	-	758,220	-	-	-
Fixed assets	(7,812,760)	-	7,812,760	(24,000)	-	24,000
Total Non-operating Revenues (Expenses)	<u>(8,416,849)</u>	<u>440,323</u>	<u>8,857,172</u>	<u>100,247</u>	<u>222,055</u>	<u>121,808</u>
Net Income (Loss) Before Operating Transfers	<u>(8,929,633)</u>	<u>3,231,334</u>	<u>12,160,967</u>	<u>52,068</u>	<u>191,801</u>	<u>139,733</u>
Operating Transfers						
Operating transfers out	-	(150,000)	(150,000)	-	-	-
Total Operating Transfers	<u>-</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>(8,929,633)</u>	<u>3,081,334</u>	<u>12,010,967</u>	<u>52,068</u>	<u>191,801</u>	<u>139,733</u>
Retained Earnings (Deficit), beginning of year	18,074,405	18,074,405	-	(119,137)	(119,137)	-
Prior Period Adjustment	(93,307)	(93,307)	-	-	-	-
Restated Retained Earnings (Deficit), beginning of year	<u>17,981,098</u>	<u>17,981,098</u>	<u>-</u>	<u>(119,137)</u>	<u>(119,137)</u>	<u>-</u>
Retained Earnings (Deficit), end of year	<u>\$ 9,051,465</u>	<u>\$ 21,062,432</u>	<u>\$ 12,010,967</u>	<u>\$ (67,069)</u>	<u>\$ 72,664</u>	<u>\$ 139,733</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)
\$ 137,029	\$ 132,832	\$ (4,197)	\$ 20,790	\$ 20,790	\$ -	\$ 41,877	\$ 40,391	\$ (1,486)
137,029	132,832	(4,197)	20,790	20,790	-	41,877	40,391	(1,486)
227,949	202,191	25,758	31,585	23,956	7,629	56,511	3,798	52,713
-	5,225	(5,225)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
28,401	-	28,401	1,259	-	1,259	-	-	-
256,350	207,416	48,934	32,844	23,956	8,888	56,511	3,798	52,713
(119,321)	(74,584)	44,737	(12,054)	(3,166)	8,888	(14,634)	36,593	51,227
-	-	-	-	-	-	-	-	-
-	1,189	1,189	-	693	693	-	-	-
-	-	-	-	-	-	-	-	-
6,006	11,313	5,307	721	1,225	504	406	1,731	1,325
(10,350)	(10,333)	17	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
22,950	20,005	(2,945)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(172,596)	-	172,596	(17,500)	-	17,500	(2,000)	-	2,000
(153,990)	22,174	176,164	(16,779)	1,918	18,697	(1,594)	1,731	3,325
(273,311)	(52,410)	220,901	(28,833)	(1,248)	27,585	(16,228)	38,324	54,552
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(273,311)	(52,410)	220,901	(28,833)	(1,248)	27,585	(16,228)	38,324	54,552
492,030	492,030	-	29,813	29,813	-	18,397	18,397	-
-	-	-	-	-	-	-	-	-
492,030	492,030	-	29,813	29,813	-	18,397	18,397	-
\$ 218,719	\$ 439,620	\$ 220,901	\$ 980	\$ 28,565	\$ 27,585	\$ 2,169	\$ 56,721	\$ 54,552

COUNTY OF SANTA CRUZ, CALIFORNIA

Combining Statements of Revenues, Expenses, and Changes in Retained Earnings - Budget and Actual Enterprise Funds Years Ended June 30, 1999 and 1998

	Totals				
	1999		Variance Favorable (Unfavorable)	1998	
	Budget	Actual		Budget	Actual
<u>Operating Revenues</u>					(1)
Charges for current services	\$ 10,140,387	\$ 11,607,464	\$ 1,467,077	\$ 9,227,447	\$ 9,989,362
Total Operating Revenues	<u>10,140,387</u>	<u>11,607,464</u>	<u>1,467,077</u>	<u>9,227,447</u>	<u>9,989,362</u>
<u>Operating Expenditures</u>					
Services and supplies	11,179,259	7,605,365	3,573,894	11,023,432	8,142,750
Depreciation	-	945,973	(945,973)	-	876,409
Other charges	-	-	-	790,000	-
Contingencies	265,379	-	265,379	201,167	-
Total Operating Expenditures	<u>11,444,638</u>	<u>8,551,338</u>	<u>2,893,300</u>	<u>12,014,599</u>	<u>9,019,159</u>
Operating Income (Loss)	<u>(1,304,251)</u>	<u>3,056,126</u>	<u>4,360,377</u>	<u>(2,787,152)</u>	<u>970,203</u>
<u>Non-operating Revenues (Expenses)</u>					
Aid from other governmental agencies	139,000	604	(138,396)	164,171	30,227
Contribution to other agencies	100,000	212,923	112,923	-	-
Gain (loss) on disposal of fixed assets	-	(57,860)	(57,860)	150,000	171,678
Interest income	403,435	945,281	541,846	334,961	847,915
Interest expense	(347,991)	(317,057)	30,934	(63,114)	(390,131)
Property taxes	12,196	12,183	(13)	98,825	11,728
Special assessments	99,893	92,495	(7,398)	86,635	93,220
Other	880,270	(387)	(880,657)	-	-
Principal on long-term debt	(791,980)	-	791,980	(68,823)	-
Fixed assets	(10,865,571)	-	10,865,571	(7,522,218)	-
Total Non-operating Revenues (Expenses)	<u>(10,370,748)</u>	<u>888,182</u>	<u>11,258,930</u>	<u>(6,819,563)</u>	<u>764,637</u>
Net Income (Loss) Before Operating Transfers	<u>(11,674,999)</u>	<u>3,944,308</u>	<u>15,619,307</u>	<u>(9,606,715)</u>	<u>1,734,840</u>
<u>Operating Transfers</u>					
Operating transfers out	-	(150,000)	(150,000)	-	-
Total Operating Transfers	<u>-</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>(11,674,999)</u>	<u>3,794,308</u>	<u>15,469,307</u>	<u>(9,606,715)</u>	<u>1,734,840</u>
Retained Earnings (Deficit), beginning of year	30,660,662	30,660,662	-	28,925,822	28,925,822
Prior Period Adjustment	(93,307)	(93,307)	-	-	-
Restated Retained Earnings (Deficit), beginning of year	<u>30,567,355</u>	<u>30,567,355</u>	<u>-</u>	<u>28,925,822</u>	<u>28,925,822</u>
Retained Earnings (Deficit), end of year	<u>\$ 18,892,356</u>	<u>\$ 34,361,663</u>	<u>\$ 15,469,307</u>	<u>\$ 19,319,107</u>	<u>\$ 30,660,662</u>

<u>Variance</u> <u>Favorable</u> <u>Unfavorable)</u>
<u>761,915</u>
<u>761,915</u>
2,880,682
(876,409)
790,000
201,167
<u>2,995,440</u>
3,757,355
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-
21,678
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