

# COUNTY OF SANTA CRUZ, CALIFORNIA

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

	Central Duplicating			Information Services		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Operating Revenues</b>						
Charges for current services	\$ 704,656	\$ 704,656	\$ -	\$ 7,518,687	\$ 7,500,238	\$ (18,449)
Telephone service	-	-	-	2,888,960	2,851,060	(37,900)
Other revenues	-	-	-	-	18,527	18,527
Total Operating Revenues	704,656	704,656	-	10,407,647	10,369,825	(37,822)
<b>Operating Expenditures</b>						
Labor	137,651	140,812	(3,161)	4,283,836	3,851,662	432,174
Equipment	30,000	-	30,000	-	-	-
Purchased services and supplies	646,359	670,082	(23,723)	3,780,128	3,895,291	(115,163)
Administrative	-	-	-	-	-	-
Telephone services	-	-	-	2,336,475	-	2,336,475
Insurance and compensation claims	-	-	-	-	-	-
Depreciation	9,558	10,293	(735)	-	1,531,230	(1,531,230)
Total Operating Expenditures	823,568	821,187	2,381	10,400,439	9,278,183	1,122,256
Operating Income (Loss)	(118,912)	(116,531)	2,381	7,208	1,091,642	1,084,434
<b>Non-operating Revenues (Expenses)</b>						
Gain (loss) on disposal of fixed assets	-	-	-	-	15,481	15,481
Interest income	-	858	858	-	-	-
Interest expense	-	-	-	(82,923)	(77,326)	5,597
Total Non-operating Revenues (Expenses)	-	858	858	(82,923)	(61,845)	21,078
Net Income (Loss) Before Operating Transfers	(118,912)	(115,673)	3,239	(75,715)	1,029,797	1,105,512
<b>Operating Transfers</b>						
Operating transfers in	-	-	-	-	-	-
Total Operating Transfers	-	-	-	-	-	-
Net Income (Loss)	(118,912)	(115,673)	3,239	(75,715)	1,029,797	1,105,512
Retained Earnings (Deficit), beginning of year	62,507	62,507	-	(93,230)	(93,230)	-
Prior Period Adjustment	-	-	-	-	-	-
Restated Retained Earnings (Deficit), beginning of year	62,507	62,507	-	(93,230)	(93,230)	-
Retained Earnings (Deficit), end of year	\$ (56,405)	\$ (53,166)	\$ 3,239	\$ (168,945)	\$ 936,567	\$ 1,105,512

Public Works			Service Center			Medical and Dental Insurance		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 24,150,798	\$ 23,413,364	\$ (737,434)	\$ 1,536,314	\$ 1,532,515	\$ (3,799)	\$ 1,733,295	\$ 1,847,044	\$ 113,749
-	-	-	-	-	-	-	-	-
181,784	8,324	(173,460)	15,000	14,712	(288)	-	825	825
<u>24,332,582</u>	<u>23,421,688</u>	<u>(910,894)</u>	<u>1,551,314</u>	<u>1,547,227</u>	<u>(4,087)</u>	<u>1,733,295</u>	<u>1,847,869</u>	<u>114,574</u>
16,086,505	14,784,939	1,301,566	272,464	268,028	4,436	284,393	278,399	5,994
13,500	-	13,500	-	-	-	8,000	-	8,000
-	8,646,299	(8,646,299)	360,300	395,784	(35,484)	1,620,710	1,546,863	73,847
8,571,987	-	8,571,987	118,291	80,729	37,562	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	185,805	-	185,805
-	454,774	(454,774)	394,074	455,682	(61,608)	5,377	5,306	71
<u>24,671,992</u>	<u>23,886,012</u>	<u>785,980</u>	<u>1,145,129</u>	<u>1,200,223</u>	<u>(55,094)</u>	<u>2,104,285</u>	<u>1,830,568</u>	<u>273,717</u>
<u>(339,410)</u>	<u>(464,324)</u>	<u>(124,914)</u>	<u>406,185</u>	<u>347,004</u>	<u>(59,181)</u>	<u>(370,990)</u>	<u>17,301</u>	<u>388,291</u>
-	9,653	9,653	48,500	41,315	(7,185)	-	-	-
20,000	17,380	(2,620)	-	-	-	12,500	28,379	15,879
-	-	-	-	(10,018)	(10,018)	-	-	-
20,000	27,033	7,033	48,500	31,297	(17,203)	12,500	28,379	15,879
<u>(319,410)</u>	<u>(437,291)</u>	<u>(117,881)</u>	<u>454,685</u>	<u>378,301</u>	<u>(76,384)</u>	<u>(358,490)</u>	<u>45,680</u>	<u>404,170</u>
-	150,000	150,000	72,000	-	(72,000)	-	-	-
-	150,000	150,000	72,000	-	(72,000)	-	-	-
<u>(319,410)</u>	<u>(287,291)</u>	<u>32,119</u>	<u>526,685</u>	<u>378,301</u>	<u>(148,384)</u>	<u>(358,490)</u>	<u>45,680</u>	<u>404,170</u>
2,209,697	2,209,697	-	596,166	596,166	-	350,863	350,863	-
-	-	-	-	-	-	-	-	-
<u>2,209,697</u>	<u>2,209,697</u>	<u>-</u>	<u>596,166</u>	<u>596,166</u>	<u>-</u>	<u>350,863</u>	<u>350,863</u>	<u>-</u>
<u>\$ 1,890,287</u>	<u>\$ 1,922,406</u>	<u>\$ 32,119</u>	<u>\$ 1,122,851</u>	<u>\$ 974,467</u>	<u>\$ (148,384)</u>	<u>\$ (7,627)</u>	<u>\$ 396,543</u>	<u>\$ 404,170</u>

# COUNTY OF SANTA CRUZ, CALIFORNIA

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

	Liability and Property Insurance			Worker's Compensation Insurance		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Operating Revenues</b>						
Charges for current services	\$ 1,827,992	\$ 1,820,953	\$ (7,039)	\$ 3,331,046	\$ 3,438,596	\$ 107,550
Telephone service	-	-	-	-	-	-
Other revenues	-	-	-	15,000	34,762	19,762
Total Operating Revenues	<u>1,827,992</u>	<u>1,820,953</u>	<u>(7,039)</u>	<u>3,346,046</u>	<u>3,473,358</u>	<u>127,312</u>
<b>Operating Expenditures</b>						
Labor	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Purchased services and supplies	2,169,894	1,327,562	842,332	2,575,507	2,404,564	170,943
Administrative	-	-	-	-	-	-
Telephone services	-	-	-	-	-	-
Insurance and compensation claims	1,914,299	(1,772,813)	3,687,112	1,203,454	2,245,487	(1,042,033)
Depreciation	-	-	-	-	-	-
Total Operating Expenditures	<u>4,084,193</u>	<u>(445,251)</u>	<u>4,529,444</u>	<u>3,778,961</u>	<u>4,650,051</u>	<u>(871,090)</u>
Operating Income (Loss)	<u>(2,256,201)</u>	<u>2,266,204</u>	<u>4,522,405</u>	<u>(432,915)</u>	<u>(1,176,693)</u>	<u>(743,778)</u>
<b>Non-operating Revenues (Expenses)</b>						
Gain (loss) on disposal of fixed assets	120,000	126,013	6,013	-	-	-
Interest income	-	-	-	20,000	15,579	(4,421)
Interest expense	-	-	-	-	-	-
Total Non-operating Revenues (Expenses)	<u>120,000</u>	<u>126,013</u>	<u>6,013</u>	<u>20,000</u>	<u>15,579</u>	<u>(4,421)</u>
Net Income (Loss) Before Operating Transfers	<u>(2,136,201)</u>	<u>2,392,217</u>	<u>4,528,418</u>	<u>(412,915)</u>	<u>(1,161,114)</u>	<u>(748,199)</u>
<b>Operating Transfers</b>						
Operating transfers in	-	-	-	-	-	-
Total Operating Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>(2,136,201)</u>	<u>2,392,217</u>	<u>4,528,418</u>	<u>(412,915)</u>	<u>(1,161,114)</u>	<u>(748,199)</u>
Retained Earnings (Deficit), beginning of year	(1,854,438)	(1,854,438)	-	(3,015,722)	(3,015,722)	-
Prior Period Adjustment	-	-	-	-	-	-
Restated Retained Earnings (Deficit), beginning of year	<u>(1,854,438)</u>	<u>(1,854,438)</u>	<u>-</u>	<u>(3,015,722)</u>	<u>(3,015,722)</u>	<u>-</u>
Retained Earnings (Deficit), end of year	<u>\$ (3,990,639)</u>	<u>\$ 537,779</u>	<u>\$ 4,528,418</u>	<u>\$ (3,428,637)</u>	<u>\$ (4,176,836)</u>	<u>\$ (748,199)</u>

State Unemployment Insurance			Totals					
			1999			1998		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 190,000	\$ 186,140	\$ (3,860)	\$ 40,992,788	\$ 40,443,506	\$ (549,282)	\$ 96,890,216	\$ 34,282,900	\$ (62,607,316)
-	-	-	2,888,960	2,851,060	(37,900)	2,690,660	2,435,690	(254,970)
-	-	-	211,784	77,150	(134,634)	215,667	287,117	71,450
<u>190,000</u>	<u>186,140</u>	<u>(3,860)</u>	<u>44,093,532</u>	<u>43,371,716</u>	<u>(721,816)</u>	<u>99,796,543</u>	<u>37,005,707</u>	<u>(62,790,836)</u>
-	-	-	21,064,849	19,323,840	1,741,009	19,808,842	19,060,640	748,202
-	-	-	51,500	-	51,500	32,500	-	32,500
68,417	63,294	5,123	11,221,315	18,949,739	(7,728,424)	76,244,254	13,343,245	62,901,009
-	-	-	8,690,278	80,729	8,609,549	116,767	136,522	(19,755)
-	-	-	2,336,475	-	2,336,475	2,375,232	1,703,247	671,985
202,061	118,661	83,400	3,505,619	591,335	2,914,284	5,043,116	4,483,065	560,051
-	-	-	409,009	2,457,285	(2,048,276)	3,270,683	2,349,676	921,007
<u>270,478</u>	<u>181,955</u>	<u>88,523</u>	<u>47,279,045</u>	<u>41,402,928</u>	<u>5,876,117</u>	<u>106,891,394</u>	<u>41,076,395</u>	<u>65,814,999</u>
<u>(80,478)</u>	<u>4,185</u>	<u>84,663</u>	<u>(3,185,513)</u>	<u>1,968,788</u>	<u>5,154,301</u>	<u>(7,094,851)</u>	<u>(4,070,688)</u>	<u>3,024,163</u>
-	-	-	168,500	192,462	23,962	25,000	48,441	23,441
5,000	6,889	1,889	57,500	69,085	11,585	162,500	226,846	64,346
-	-	-	(82,923)	(87,344)	(4,421)	(800,280)	(145,382)	654,898
<u>5,000</u>	<u>6,889</u>	<u>1,889</u>	<u>143,077</u>	<u>174,203</u>	<u>31,126</u>	<u>(612,780)</u>	<u>129,905</u>	<u>742,685</u>
<u>(75,478)</u>	<u>11,074</u>	<u>86,552</u>	<u>(3,042,436)</u>	<u>2,142,991</u>	<u>5,185,427</u>	<u>(7,707,631)</u>	<u>(3,940,783)</u>	<u>3,766,848</u>
-	-	-	72,000	150,000	78,000	-	-	-
-	-	-	72,000	150,000	78,000	-	-	-
<u>(75,478)</u>	<u>11,074</u>	<u>86,552</u>	<u>(2,970,436)</u>	<u>2,292,991</u>	<u>5,263,427</u>	<u>(7,707,631)</u>	<u>(3,940,783)</u>	<u>3,766,848</u>
78,226	78,226	-	(1,665,931)	(1,665,931)	-	2,229,346	2,229,346	-
-	-	-	-	-	-	45,506	45,506	-
<u>78,226</u>	<u>78,226</u>	<u>-</u>	<u>(1,665,931)</u>	<u>(1,665,931)</u>	<u>-</u>	<u>2,274,852</u>	<u>2,274,852</u>	<u>-</u>
<u>\$ 2,748</u>	<u>\$ 89,300</u>	<u>\$ 86,552</u>	<u>\$ (4,636,367)</u>	<u>\$ 627,060</u>	<u>\$ 5,263,427</u>	<u>\$ (5,432,779)</u>	<u>\$ (1,665,931)</u>	<u>\$ 3,766,848</u>