

COUNTY OF SANTA CRUZ, CALIFORNIA

Budgetary Comparison Schedule
Park Dedication
For the Year Ended June 30, 2005

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary Fund Balances, Beginning	\$ 2,084,492	\$ 2,084,492	\$ 2,084,492	\$ --
Resources (inflows):				
Aid from other governmental agencies	2,161,291	2,161,291	373,127	(1,788,164)
Use of money and property	26,816	26,816	53,089	26,273
Charges for current services	383,980	383,980	520,580	136,600
Other revenue	94,800	94,800	--	(94,800)
Transfers in	300,014	300,014	304,473	4,459
Amounts available for appropriation	<u>2,966,901</u>	<u>2,966,901</u>	<u>1,251,269</u>	<u>(1,715,632)</u>
Charges to appropriations (outflows):				
Services and supplies	32,862	32,862	20,000	12,862
Capital assets	3,345,039	3,345,039	553,111	2,791,928
Transfers out	692,976	1,024,285	583,713	440,572
Total charges to appropriations	<u>4,070,877</u>	<u>4,402,186</u>	<u>1,156,824</u>	<u>3,245,362</u>
Budgetary Fund Balances, Ending	<u>\$ 980,516</u>	<u>\$ 649,207</u>	<u>\$ 2,178,937</u>	<u>\$ 1,529,730</u>

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison statement \$ 1,251,269

Differences - budget to GAAP:

 Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (304,473)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - Nonmajor Special Revenue Funds \$ 946,796

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison statement \$ 1,156,824

Differences - budget to GAAP:

 Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (583,713)

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - Nonmajor Special Revenue Funds \$ 573,111