

COUNTY OF SANTA CRUZ, CALIFORNIA

Budgetary Comparison Schedule
Capital Projects Funds
For the Year Ended June 30, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balances, Beginning	\$ 10,620,983	\$ 10,620,983	\$ 10,620,983	\$ --
Resources (inflows):				
Fines, forfeits and penalties	--	267,751	351,082	83,331
Aid from other governmental agencies	--	489,644	205,633	(284,011)
Use of money and property	--	--	31,939	31,939
Charges for services	--	--	2,630	2,630
Other revenue	--	177,629	175,483	(2,146)
Transfers in	--	189,281	794,099	604,818
Amounts available for appropriation	--	1,124,305	1,560,866	436,561
Charges to appropriations (outflows):				
Services and supplies	--	11,502	41,052	(29,550)
Capital assets	--	415,643	3,825,553	(3,409,910)
Transfers out	--	180,805	96,152	84,653
Total charges to appropriations	--	607,950	3,962,757	(3,354,807)
Prior period adjustment	--	--	1,086,568	(1,086,568)
Budgetary Fund Balances, Ending	\$ 10,620,983	\$ 11,137,338	\$ 7,132,524	\$ (4,004,814)

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 the budgetary comparison statement \$ 1,560,866

Differences - budget to GAAP:

 Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (794,099)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - Nonmajor Special Revenue Funds \$ 766,767

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison statement \$ 3,962,757

Differences - budget to GAAP:

 Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (96,152)

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - Nonmajor Special Revenue Funds \$ 3,866,605

