

**COUNTY OF SANTA CRUZ, CALIFORNIA**

Budgetary Comparison Schedule  
 Districts Governed by the Board of Supervisors - Public Protection  
 For the Year Ended June 30, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Budgetary Fund Balances, Beginning	\$ 5,030,708	\$ 5,030,708	\$ 5,030,708	\$ --
Resources (inflows):				
Taxes	4,854,803	4,854,803	4,905,299	50,496
Aid from other governmental agencies	57,380	512,380	421,755	(90,625)
Use of money and property	53,000	53,000	134,183	81,183
Charges for current services	792,338	792,338	956,592	164,254
Other revenue	--	--	5,070	5,070
Transfers in	353,023	353,023	353,023	--
Amounts available for appropriation	<u>6,110,544</u>	<u>6,565,544</u>	<u>6,775,922</u>	<u>210,378</u>
Charges to appropriations (outflows):				
Salaries and employee benefits	49,993	49,993	24,170	25,823
Services and supplies	5,249,789	5,630,881	4,362,426	1,268,455
Other charges	891,601	891,601	891,284	317
Capital assets	2,544,158	2,544,158	486,351	2,057,807
Transfers out	353,023	353,023	353,023	--
Total charges to appropriations	<u>9,088,564</u>	<u>9,469,656</u>	<u>6,117,254</u>	<u>3,352,402</u>
Budgetary Fund Balances, Ending	\$ <u>2,052,688</u>	\$ <u>2,126,596</u>	\$ <u>5,689,376</u>	\$ <u>3,562,780</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 \$ 6,775,922

Differences - budget to GAAP:

    Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (353,023)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - Nonmajor Special Revenue Funds \$ 6,422,899

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison statement \$ 6,117,254

Differences - budget to GAAP:

    Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (353,023)

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - Nonmajor Special Revenue Funds \$ 5,764,231