

**COUNTY OF SANTA CRUZ, CALIFORNIA**

Budgetary Comparison Schedule  
 Districts Governed by the Board of Supervisors - Recreation and Culture  
 For the Year Ended June 30, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Budgetary Fund Balances, Beginning	\$ 487,594	\$ 487,594	\$ 487,594	\$ --
Resources (inflows):				
Taxes	705,017	705,017	666,686	(38,331)
Aid from other governmental agencies	4,974	4,974	6,213	1,239
Use of money and property	7,178	7,178	15,121	7,943
Charges for current services	333,388	333,388	335,511	2,123
Transfers in	13,336	13,336	10,669	(2,667)
Amounts available for appropriation	<u>1,063,893</u>	<u>1,063,893</u>	<u>1,034,200</u>	<u>(29,693)</u>
Charges to appropriations (outflows):				
Salaries and employee benefits	1,191,931	1,191,931	710,746	481,185
Other charges	160,657	160,657	144,944	15,713
Transfers out	41,934	41,934	41,934	--
Total charges to appropriations	<u>1,394,522</u>	<u>1,394,522</u>	<u>897,624</u>	<u>496,898</u>
Budgetary Fund Balances, Ending	<u>\$ 156,965</u>	<u>\$ 156,965</u>	<u>\$ 624,170</u>	<u>\$ 467,205</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 \$ 1,034,200

Differences - budget to GAAP:

    Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (10,669)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - Nonmajor Special Revenue Funds \$ 1,023,531

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison statement \$ 897,624

Differences - budget to GAAP:

    Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (41,934)

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - Nonmajor Special Revenue Funds \$ 855,690