

COUNTY OF SANTA CRUZ, CALIFORNIA

Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2005

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Budgetary Balances, Beginning	\$ 22,403,352	\$ 22,403,352	\$ 22,403,352	\$ --
Resources (inflows)				
Taxes	47,177,326	70,585,896	69,262,310	(1,323,586)
Licenses	9,692,075	9,693,694	10,071,972	378,278
Fines, forfeitures and penalties	4,551,236	5,222,025	12,422,187	7,200,162
Revenue from use of money and property	2,975,173	2,975,173	3,027,520	52,347
Aid from other governmental agencies	168,938,839	159,252,138	164,698,794	5,446,656
Charges for current services	41,053,795	42,814,921	38,706,614	(4,108,307)
Other revenues	8,634,099	8,290,843	6,881,966	(1,408,877)
Sale of capital assets	3,000	3,000	--	(3,000)
Transfers in	23,276,633	25,343,189	553,489	(24,789,700)
Amounts Available for Appropriation	<u>306,302,176</u>	<u>324,180,879</u>	<u>305,624,852</u>	<u>(18,556,027)</u>
Charges to appropriations (outflows)				
<u>General Government</u>				
Board of Supervisors				
Salaries and employee benefits	1,789,895	1,789,895	1,744,737	45,158
Services and supplies	90,472	91,320	68,887	22,433
Total	<u>1,880,367</u>	<u>1,881,215</u>	<u>1,813,624</u>	<u>67,591</u>
Clerk of the Board				
Salaries and employee benefits	372,654	372,654	373,180	(526)
Services and supplies	115,628	108,402	97,588	10,814
Intrafund transfers	(5,000)	(5,000)	(5,590)	590
Total	<u>483,282</u>	<u>476,056</u>	<u>465,178</u>	<u>10,878</u>
Administrative Office				
Salaries and employee benefits	1,596,980	1,577,980	1,548,727	29,253
Services and supplies	694,754	697,581	419,857	277,724
Other charges	224,952	224,952	224,952	--
Intrafund transfers	(886,568)	(886,568)	(886,381)	(187)
Total	<u>1,630,118</u>	<u>1,613,945</u>	<u>1,307,155</u>	<u>306,790</u>

continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA

Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2005
(continued)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<u>General Government (continued)</u>				
Auditor-Controller				
Salaries and employee benefits	\$ 2,529,692	\$ 2,529,692	\$ 2,399,399	\$ 130,293
Services and supplies	1,208,340	1,433,310	1,415,790	17,520
Other charges	659,987	659,987	657,848	2,139
Intrafund transfers	<u>(1,668,924)</u>	<u>(1,668,924)</u>	<u>(1,814,867)</u>	<u>145,943</u>
Total	<u>2,729,095</u>	<u>2,954,065</u>	<u>2,658,170</u>	<u>295,895</u>
Treasurer - Tax Collector				
Salaries and employee benefits	1,114,746	1,128,246	1,127,967	279
Services and supplies	614,245	600,252	440,863	159,389
Intrafund transfers	(84,538)	(84,538)	(84,538)	--
Fixed assets		4,000		4,000
Total	<u>1,644,453</u>	<u>1,647,960</u>	<u>1,484,292</u>	<u>163,668</u>
Assessor				
Salaries and employee benefits	2,797,728	2,768,728	2,767,163	1,565
Services and supplies	714,563	575,143	440,514	134,629
Other charges		27,090	--	27,090
Intrafund transfers	(64,419)	(64,419)	(64,419)	--
Fixed assets	451	1	--	1
Total	<u>3,448,323</u>	<u>3,306,543</u>	<u>3,143,258</u>	<u>163,285</u>
Purchasing				
Salaries and employee benefits	296,874	308,906	308,417	489
Services and supplies	393,642	334,734	334,647	87
Intrafund transfers	<u>(125,682)</u>	<u>(125,682)</u>	<u>(125,682)</u>	<u>--</u>
Total	<u>564,834</u>	<u>517,958</u>	<u>517,382</u>	<u>576</u>
County Counsel				
Salaries and employee benefits	2,184,175	2,184,175	2,139,796	44,379
Services and supplies	284,379	242,655	169,378	73,277
Other charges	--	42,502	--	42,502
Intrafund transfers	<u>(718,035)</u>	<u>(718,035)</u>	<u>(634,927)</u>	<u>(83,108)</u>
Total	<u>1,750,519</u>	<u>1,751,297</u>	<u>1,674,247</u>	<u>77,050</u>

continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA

Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2005
(continued)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<u>General Government (continued)</u>				
Personnel				
Salaries and employee benefits	\$ 2,009,212	\$ 2,009,212	\$ 1,753,942	\$ 255,270
Services and supplies	891,134	874,872	721,400	153,472
Intrafund transfers	(709,848)	(709,848)	(709,848)	--
Total	<u>2,190,498</u>	<u>2,174,236</u>	<u>1,765,494</u>	<u>408,742</u>
County Clerk/Elections				
Salaries and employee benefits	971,222	1,116,422	1,103,366	13,056
Services and supplies	836,973	972,503	865,182	107,321
Intrafund transfers	(29,203)	(29,203)	(3,370)	(25,833)
Total	<u>1,778,992</u>	<u>2,059,722</u>	<u>1,965,178</u>	<u>94,544</u>
Communications				
Salaries and employee benefits	522,732	533,870	529,190	4,680
Services and supplies	1,986,263	1,952,498	1,914,986	37,512
Intrafund transfers	(362,663)	(362,663)	(454,561)	91,898
Fixed assets	6,500	6,500	5,456	1,044
Total	<u>2,152,832</u>	<u>2,130,205</u>	<u>1,995,071</u>	<u>135,134</u>
General Services				
Salaries and employee benefits	3,340,268	3,433,061	3,432,290	771
Services and supplies	3,249,455	3,275,626	3,233,792	41,834
Other charges	4,500	6,698	4,467	2,231
Interfund transfers	(3,414,535)	(3,470,799)	(3,642,073)	171,274
Total	<u>3,179,688</u>	<u>3,244,586</u>	<u>3,028,476</u>	<u>216,110</u>
Real Property Management				
Services and supplies	60,000	60,000	59,967	33
Total	<u>60,000</u>	<u>60,000</u>	<u>59,967</u>	<u>33</u>
Plant Acquisition				
Other charges	1,263,350	1,263,350	--	1,263,350
Total	<u>1,263,350</u>	<u>1,263,350</u>	<u>--</u>	<u>1,263,350</u>

continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA

Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2005
(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>General Government (continued)</u>				
Surveyor				
Services and supplies	\$ 533,909	\$ 533,909	\$ 332,512	\$ 201,397
Intrafund transfers	--	--	(9,015)	9,015
Total	<u>533,909</u>	<u>533,909</u>	<u>323,497</u>	<u>210,412</u>
DPW Engineering				
Services and supplies	135,750	185,750	185,636	114
Total	<u>135,750</u>	<u>185,750</u>	<u>185,636</u>	<u>114</u>
Central Stores				
Salaries and employee benefits	115,763	121,220	120,485	735
Services and supplies	24,769	19,128	16,205	2,923
Other charges	6,160	6,160	6,160	--
Intrafund transfers	(155,254)	(155,254)	(148,950)	(6,304)
Total	<u>(8,562)</u>	<u>(8,746)</u>	<u>(6,100)</u>	<u>(2,646)</u>
Total General Government	<u>25,417,448</u>	<u>25,792,051</u>	<u>22,380,525</u>	<u>3,411,526</u>
<u>Public Protection</u>				
Courts				
Services and supplies	20,222	35,222	31,744	3,478
Other charges	2,022,096	2,943,717	2,942,880	837
Total	<u>2,042,318</u>	<u>2,978,939</u>	<u>2,974,624</u>	<u>4,315</u>
Grand Jury				
Services and supplies	51,699	51,203	40,134	11,069
Total	<u>51,699</u>	<u>51,203</u>	<u>40,134</u>	<u>11,069</u>
District Attorney				
Salaries and employee benefits	13,581,261	13,418,112	13,334,367	83,745
Services and supplies	2,327,090	2,386,525	2,311,755	74,770
Other charges	12,000	15,700	15,659	41
Intrafund transfers	(75,170)	(75,170)	(75,831)	661
Fixed assets	4,500	4,500	--	4,500
Total	<u>15,849,681</u>	<u>15,749,667</u>	<u>15,585,950</u>	<u>163,717</u>

continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA

Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2005
(continued)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<u>Public Protection (continued)</u>				
Public Defender				
Services and supplies	\$ 6,490,556	\$ 6,490,556	\$ 6,477,156	\$ 13,400
Total	<u>6,490,556</u>	<u>6,490,556</u>	<u>6,477,156</u>	<u>13,400</u>
Sheriff-Coroner				
Salaries and employee benefits	19,667,952	19,246,230	19,011,434	234,796
Services and supplies	3,563,395	3,870,586	3,461,525	409,061
Intrafund transfers	(4,150)	(4,150)	(3,270)	(880)
Fixed assets	242,759	337,108	235,620	101,488
Total	<u>23,469,956</u>	<u>23,449,774</u>	<u>22,705,309</u>	<u>744,465</u>
Jail and Rehabilitation Center				
Salaries and employee benefits	11,970,266	12,202,266	12,165,200	37,066
Services and supplies	5,742,794	5,920,952	5,917,493	3,459
Other charges	--	662	--	662
Fixed assets	8,000	37,000	36,569	431
Total	<u>17,721,060</u>	<u>18,160,880</u>	<u>18,119,262</u>	<u>41,618</u>
Juvenile Hall				
Salaries and employee benefits	2,489,997	2,489,997	2,413,468	76,529
Services and supplies	947,375	947,375	810,848	136,527
Intrafund transfers	(1,500)	(1,500)	(2,931)	1,431
Total	<u>3,435,872</u>	<u>3,435,872</u>	<u>3,221,385</u>	<u>214,487</u>
Probation Department				
Salaries and employee benefits	6,626,591	6,724,557	6,537,550	187,007
Services and supplies	2,825,341	2,919,334	2,414,392	504,942
Other charges	--	72,553	--	72,553
Intrafund transfers	(100,200)	(100,200)	(109,039)	8,839
Fixed assets	6,000	12,000	5,943	6,057
Total	<u>9,357,732</u>	<u>9,628,244</u>	<u>8,848,846</u>	<u>779,398</u>
State Correctional Schools				
Services and supplies	5,740	5,740	--	5,740
Other charges	149,260	149,260	53,451	95,809
Total	<u>155,000</u>	<u>155,000</u>	<u>53,451</u>	<u>101,549</u>

continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA

Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2005
(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Public Protection (continued)</u>				
Agricultural Commissioner/Weights and Measures				
Salaries and employee benefits	\$ 1,514,382	\$ 1,538,361	\$ 1,538,355	\$ 6
Services and supplies	582,538	786,118	409,230	376,888
Intrafund transfers	(51,920)	(51,920)	(51,920)	--
Total	<u>2,045,000</u>	<u>2,272,559</u>	<u>1,895,665</u>	<u>376,894</u>
Public Works - Other Construction Inspection				
Services and supplies	<u>110,000</u>	<u>110,000</u>	<u>43,533</u>	<u>66,467</u>
Total	<u>110,000</u>	<u>110,000</u>	<u>43,533</u>	<u>66,467</u>
Recorder				
Salaries and employee benefits	734,116	763,116	762,448	668
Services and supplies	402,462	404,045	345,972	58,073
Fixed assets	43,626	43,626	33,320	10,306
Total	<u>1,180,204</u>	<u>1,210,787</u>	<u>1,141,740</u>	<u>69,047</u>
Public Guardian				
Salaries and employee benefits	695,328	695,328	651,492	43,836
Services and supplies	336,792	336,792	314,659	22,133
Total	<u>1,032,120</u>	<u>1,032,120</u>	<u>966,151</u>	<u>65,969</u>
County Emergency Office				
Salaries and employee benefits	314,574	341,289	341,123	166
Services and supplies	250,504	265,267	265,245	22
Intrafund transfers	(8,179)	(11,222)	(14,103)	2,881
Fixed assets	2,722	2,722	2,721	1
Total	<u>559,621</u>	<u>598,056</u>	<u>594,986</u>	<u>3,070</u>
Local Agency Formation Commission				
Other charges	<u>90,217</u>	<u>90,217</u>	<u>90,217</u>	<u>--</u>
Total	<u>90,217</u>	<u>90,217</u>	<u>90,217</u>	<u>--</u>

continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA

Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2005
(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Public Protection (continued)</u>				
Planning Department				
Salaries and employee benefits	\$ 8,598,543	\$ 8,598,543	\$ 8,187,704	\$ 410,839
Services and supplies	7,231,815	7,078,329	5,863,022	1,215,307
Other charges	--	43,164	--	43,164
Intrafund transfers	(4,065,889)	(4,065,889)	(3,629,161)	(436,728)
Fixed assets	5,000	53,100	7,331	45,769
Total	<u>11,769,469</u>	<u>11,707,247</u>	<u>10,428,896</u>	<u>1,278,351</u>
Animal Pound				
Services and supplies	1,219,812	1,227,712	1,227,707	5
Total	<u>1,219,812</u>	<u>1,227,712</u>	<u>1,227,707</u>	<u>5</u>
Association of Monterey Bay Area Govts.				
Other charges	28,247	28,247	28,247	--
Total	<u>28,247</u>	<u>28,247</u>	<u>28,247</u>	<u>--</u>
Total Public Protection	<u>96,608,564</u>	<u>98,377,080</u>	<u>94,443,259</u>	<u>3,933,821</u>
<u>Health and Sanitation</u>				
Health Services Agency				
Salaries and employee benefits	46,014,710	47,422,773	46,694,602	728,171
Services and supplies	35,274,736	37,809,574	33,713,602	4,095,972
Other charges	18,200,668	19,260,659	17,015,795	2,244,864
Intrafund transfers	(14,419,596)	(14,525,471)	(13,596,085)	(929,386)
Fixed assets	38,461	295,942	121,803	174,139
Total	<u>85,108,979</u>	<u>90,263,477</u>	<u>83,949,717</u>	<u>6,313,760</u>
Air Pollution				
Other charges	24,311	30,820	30,820	--
Total	<u>24,311</u>	<u>30,820</u>	<u>30,820</u>	<u>--</u>
Total Health and Sanitation	<u>85,133,290</u>	<u>90,294,297</u>	<u>83,980,537</u>	<u>6,313,760</u>

continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA

Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2005
(continued)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<u>Public Assistance</u>				
Department of Social Services				
Salaries and employee benefits	\$ 34,382,063	\$ 34,975,295	\$ 33,721,064	\$ 1,254,231
Services and supplies	9,810,389	11,195,947	10,195,985	999,962
Other charges	8,690,259	9,190,789	8,279,579	911,210
Intrafund transfers	(423,210)	(423,210)	(529,033)	105,823
Fixed assets	--	32,502	25,310	7,192
Total	<u>52,459,501</u>	<u>54,971,323</u>	<u>51,692,905</u>	<u>3,278,418</u>
Community Programs				
Other charges	3,792,059	3,792,059	3,774,000	18,059
Total	<u>3,792,059</u>	<u>3,792,059</u>	<u>3,774,000</u>	<u>18,059</u>
Categorical Aids				
Other charges	26,815,360	28,215,360	27,239,827	975,533
Total	<u>26,815,360</u>	<u>28,215,360</u>	<u>27,239,827</u>	<u>975,533</u>
General Assistance				
Services and supplies	17,920	17,920	6,555	11,365
Other charges	450,840	450,840	307,246	143,594
Total	<u>468,760</u>	<u>468,760</u>	<u>313,801</u>	<u>154,959</u>
Burial of Indigents				
Services and supplies	35,589	35,589	28,661	6,928
Total	<u>35,589</u>	<u>35,589</u>	<u>28,661</u>	<u>6,928</u>
Family Relations				
Services and supplies	40,000	40,000	40,000	--
Other charges	608,894	612,270	553,778	58,492
Total	<u>648,894</u>	<u>652,270</u>	<u>593,778</u>	<u>58,492</u>
Homeless				
Other charges	305,692	312,578	277,351	35,227
Total	<u>305,692</u>	<u>312,578</u>	<u>277,351</u>	<u>35,227</u>

continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA

Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2005
(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Public Assistance (continued)</u>				
Wards of Court				
Services and supplies	\$ 20,000	\$ 20,000	\$ 6,423	\$ 13,577
Other charges	200,001	200,001	66,934	133,067
Total	<u>220,001</u>	<u>220,001</u>	<u>73,357</u>	<u>146,644</u>
Veterans Service Officer				
Salaries and employee benefits	238,807	238,807	235,033	3,774
Services and supplies	54,670	54,670	38,182	16,488
Total	<u>293,477</u>	<u>293,477</u>	<u>273,215</u>	<u>20,262</u>
Total Public Assistance	<u>85,039,333</u>	<u>88,961,417</u>	<u>84,266,895</u>	<u>4,694,522</u>
<u>Education</u>				
Agricultural Extension Services				
Salaries and employee benefits	125,730	127,030	126,728	302
Services and supplies	26,902	25,563	23,408	2,155
Total	<u>152,632</u>	<u>152,593</u>	<u>150,136</u>	<u>2,457</u>
Total Education	<u>152,632</u>	<u>152,593</u>	<u>150,136</u>	<u>2,457</u>
<u>Recreation and Culture</u>				
Recreation and Cultural Services				
Salaries and employee benefits	4,381,362	4,381,362	4,160,851	220,511
Services and supplies	1,366,756	1,412,660	1,305,146	107,514
Other charges	374,411	374,411	374,411	--
Intrafund transfers	(180,487)	(180,487)	(172,107)	(8,380)
Fixed assets	342,677	342,677	342,677	--
Total	<u>6,284,719</u>	<u>6,330,623</u>	<u>6,010,978</u>	<u>319,645</u>
Total Recreation and Culture	<u>6,284,719</u>	<u>6,330,623</u>	<u>6,010,978</u>	<u>319,645</u>

continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA

Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2005
(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Public Ways and Facilities</u>				
County Parking Projects				
Services and supplies	\$ 176,449	\$ 172,215	\$ 170,317	\$ 1,898
Other charges	--	4,234	--	4,234
Total	<u>176,449</u>	<u>176,449</u>	<u>170,317</u>	<u>6,132</u>
Total Public Ways and Facilities	<u>176,449</u>	<u>176,449</u>	<u>170,317</u>	<u>6,132</u>
<u>Debt Service</u>				
Debt Service				
Services and supplies	34,899	34,904	34,897	7
Interest	195,374	194,707	180,263	14,444
Total	<u>230,273</u>	<u>229,611</u>	<u>215,160</u>	<u>14,451</u>
Total Debt Service	<u>230,273</u>	<u>229,611</u>	<u>215,160</u>	<u>14,451</u>
Total Expenditures	<u>299,042,708</u>	<u>310,314,121</u>	<u>291,617,807</u>	<u>18,696,314</u>
<u>Other Financing Uses</u>				
Transfers Out				
Auditor-Controller	10,669	46,034	46,034	--
General services	18,000	18,000	18,000	--
Public financing authority	8,007,338	7,980,005	7,388,004	592,001
Total Transfers Out	<u>8,036,007</u>	<u>8,044,039</u>	<u>7,452,038</u>	<u>592,001</u>
Total Other Financing Uses	<u>8,036,007</u>	<u>8,044,039</u>	<u>7,452,038</u>	<u>592,001</u>
Total Charges to Appropriation	<u>307,078,715</u>	<u>318,358,160</u>	<u>299,069,845</u>	<u>19,288,315</u>

continued

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA

Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2005
(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	Variance with Final Budget Positive (Negative)
<u>Totals</u>				
Expenditures				
Salaries and employee benefits	170,977,623	173,037,127	169,230,078	3,807,049
Services and supplies	90,800,721	95,569,962	86,214,796	9,355,166
Other charges	64,118,638	68,283,508	62,151,343	6,132,165
Intrafund transfers	(27,554,970)	(27,748,152)	(26,795,159)	(952,993)
Fixed assets	<u>700,696</u>	<u>1,171,676</u>	<u>816,749</u>	<u>354,927</u>
Total Expenditures	<u>299,042,708</u>	<u>310,314,121</u>	<u>291,617,807</u>	<u>18,696,314</u>
Other Financing Uses	<u>8,036,007</u>	<u>8,044,039</u>	<u>7,452,038</u>	<u>592,001</u>
Total Charges to Appropriation	<u>307,078,715</u>	<u>318,358,160</u>	<u>299,069,845</u>	<u>19,288,315</u>
Budgetary Balances, Ending	<u><u>\$ 21,626,813</u></u>	<u><u>\$ 28,226,071</u></u>	<u><u>\$ 28,958,359</u></u>	<u><u>\$ (732,288)</u></u>

The notes to the budgetary comparison schedules are an integral part of this schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA

Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2005

**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 schedule \$ 305,624,852

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes (553,489)

Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds \$ 305,071,363

Uses/Outflows of Resources

Actual amounts (budgetary basis) "total charges to appropriation" from the budgetary comparison schedule \$ 299,069,845

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes (7,452,038)

Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds \$ 291,617,807

The notes to the budgetary comparison schedules are an integral part of this schedule.