

CITY OF CYPRESS

Required Supplementary Information, Continued

June 30, 2009

**Budgetary Comparison Schedule, Recreation and Park District Special Revenue Fund**

|                                                      | Budgeted Amounts  |                     | Actual              | Variance with                           |
|------------------------------------------------------|-------------------|---------------------|---------------------|-----------------------------------------|
|                                                      | Original          | Final               |                     | Final Budget-<br>Positive<br>(Negative) |
| REVENUES:                                            |                   |                     |                     |                                         |
| Taxes                                                | \$ 3,478,792      | \$ 3,478,792        | \$ 3,733,286        | \$ 254,494                              |
| From use of property                                 | 280,416           | 280,416             | 252,885             | (27,531)                                |
| From other agencies                                  | 50,500            | 50,500              | 51,416              | 916                                     |
| Charges for services                                 | 673,788           | 673,788             | 795,297             | 121,509                                 |
| Other revenue                                        | -                 | 1,734               | 3,018               | 1,284                                   |
| TOTAL REVENUES                                       | <u>4,483,496</u>  | <u>4,485,230</u>    | <u>4,835,902</u>    | <u>350,672</u>                          |
| EXPENDITURES:                                        |                   |                     |                     |                                         |
| Current:                                             |                   |                     |                     |                                         |
| Recreation                                           | 4,118,959         | 4,258,134           | 4,088,082           | 170,052                                 |
| Capital outlay                                       | -                 | 412,446             | 387,054             | 25,392                                  |
| TOTAL EXPENDITURES                                   | <u>4,118,959</u>  | <u>4,670,580</u>    | <u>4,475,136</u>    | <u>195,444</u>                          |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | <u>364,537</u>    | <u>(185,350)</u>    | <u>360,766</u>      | <u>546,116</u>                          |
| OTHER FINANCING SOURCES (USES):                      |                   |                     |                     |                                         |
| Transfers out                                        | (22,800)          | (183,784)           | (54,501)            | 129,283                                 |
| TOTAL OTHER FINANCING<br>SOURCES (USES)              | <u>(22,800)</u>   | <u>(183,784)</u>    | <u>(54,501)</u>     | <u>129,283</u>                          |
| NET CHANGE IN FUND BALANCES                          | <u>\$ 341,737</u> | <u>\$ (369,134)</u> | <u>306,265</u>      | <u>\$ 675,399</u>                       |
| FUND BALANCES - BEGINNING OF YEAR                    |                   |                     | <u>4,751,478</u>    |                                         |
| FUND BALANCES - END OF YEAR                          |                   |                     | <u>\$ 5,057,743</u> |                                         |