

COUNTY OF SANTA CRUZ, CALIFORNIA
Budgetary Comparison Schedule
Districts Governed by the Board of Supervisors - Public Protection
Year Ended June 30, 2002

| | Original Budget | Final Budget | Actual Amount | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|------------------|---|
| Budgetary Balances, Beginning | \$ 3,819,080 | \$ 3,819,080 | \$ 3,819,080 | \$ - |
| Resources (inflows) | | | | |
| Taxes | 8,103,576 | 8,103,576 | 8,229,645 | 126,069 |
| Use of money and property | 195,608 | 195,608 | 157,189 | (38,419) |
| Aid from other governmental agencies | 733,152 | 733,152 | 598,301 | (134,851) |
| Charges for current services | 777,876 | 777,876 | 706,743 | (71,133) |
| Other revenues | 41,488 | 41,488 | - | (41,488) |
| Operating transfers in | 5,070,000 | 9,184,210 | 9,184,210 | - |
| Amounts Available for Appropriation | 14,921,700 | 19,035,910 | 18,876,088 | (159,822) |
| Charges to appropriations (outflows) | | | | |
| Salaries and employee benefits | 46,290 | 46,290 | 22,495 | 23,795 |
| Services and supplies | 8,851,174 | 8,872,064 | 7,856,972 | 1,015,092 |
| Other charges | 2,352,094 | 2,121,062 | 825,351 | 1,295,711 |
| Fixed assets | 2,011,968 | 2,217,110 | 223,721 | 1,993,389 |
| Operating transfers out | 5,070,000 | 9,189,210 | 9,184,210 | 5,000 |
| Total Charges to Appropriation | 18,331,526 | 22,445,736 | 18,112,749 | 4,332,987 |
| Budgetary Balances, Ending | \$ 409,254 | \$ 409,254 | \$ 4,582,419 | \$ (4,492,809) |

**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 \$ 18,876,088

Differences - budget to GAAP:

 Other financing sources are inflows of budgetary resources but are not revenues for financial reporting purposes (9,184,210)

Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds \$ 9,691,878

Uses/Outflows of Resources

Actual amounts (budgetary basis) "total charges to appropriation" from the budgetary comparison schedule \$ 18,112,749

Differences - budget to GAAP:

 Other financing uses are outflows of budgetary resources but are not expenditures for financial reporting purposes (9,184,210)

Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds \$ 8,928,539