

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

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Budgetary Balances, Beginning	\$ 417,432	\$ 417,432	\$ 417,432	\$ -
Resources (inflows)				
Taxes	575,799	575,799	612,177	36,378
Use of money and property	41,002	41,002	16,215	(24,787)
Aid from other governmental agencies	4,005	4,005	4,565	560
Charges for current services	335,778	335,778	333,383	(2,395)
Operating transfers in	14,655	14,655	15,241	586
Amounts Available for Appropriation	971,239	971,239	981,581	10,342
Charges to appropriations (outflows)				
Services and supplies	782,599	782,599	406,057	376,542
Other charges	187,378	187,938	174,171	13,767
Fixed assets	184,342	183,782	75,087	108,695
Operating transfers out	119,663	119,663	68,339	51,324
Total Charges to Appropriation	1,273,982	1,273,982	723,654	550,328
Budgetary Balances, Ending	\$ 114,689	\$ 114,689	\$ 675,359	\$ (539,986)

**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 \$ 981,581

Differences - budget to GAAP:

 Other financing sources are inflows of budgetary resources but are not revenues for financial reporting purposes (15,241)

Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds \$ 966,340

Uses/Outflows of Resources

Actual amounts (budgetary basis) "total charges to appropriation" from the budgetary comparison schedule \$ 723,654

Differences - budget to GAAP:

 Other financing uses are outflows of budgetary resources but are not expenditures for financial reporting purposes (68,339)

Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds \$ 655,315