

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

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Budgetary Balances, Beginning	\$ 3,907,303	\$ 3,907,303	\$ 3,907,303	\$ -
Resources (inflows)				
Taxes	432,943	432,943	459,471	26,528
Use of money and property	148,239	148,239	121,407	(26,832)
Aid from other governmental agencies	192,452	256,603	77,500	(179,103)
Charges for current services	4,050,982	4,050,982	4,037,807	(13,175)
Other revenues	<u> -</u>	<u> -</u>	<u> 93,626</u>	<u> 93,626</u>
Amounts Available for Appropriation	<u>4,824,616</u>	<u>4,888,767</u>	<u>4,789,811</u>	<u> (98,956)</u>
Charges to appropriations (outflows)				
Salaries and employee benefits	206,270	206,270	200,176	6,094
Services and supplies	6,122,190	6,298,548	4,283,364	2,015,184
Other charges	1,082,429	970,222	5,778	964,444
Fixed assets	<u> 984,000</u>	<u> 984,000</u>	<u> 40,406</u>	<u> 943,594</u>
Total Charges to Appropriation	<u>8,394,889</u>	<u>8,459,040</u>	<u>4,529,724</u>	<u>3,929,316</u>
Budgetary Balances, Ending	\$ <u> 337,030</u>	\$ <u> 337,030</u>	\$ <u>4,167,390</u>	\$ <u>(4,028,272)</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 the budgetary comparison schedule \$ 4,789,811

Differences - budget to GAAP:

 Other financing sources are inflows of budgetary resources but are not revenues for financial reporting purposes -

Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds \$ 4,789,811

Uses/Outflows of Resources

Actual amounts (budgetary basis) "total charges to appropriation" from the budgetary comparison schedule \$ 4,529,724

Differences - budget to GAAP:

 Other financing uses are outflows of budgetary resources but are not expenditures for financial reporting purposes -

Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds \$ 4,529,724