

COUNTY OF SANTA CRUZ, CALIFORNIA
Budgetary Comparison Schedule -
Districts Governed by the Board of Supervisors - Recreation and Culture
Year Ended June 30, 2003

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Budgetary Balances, Beginning	\$ 675,359	\$ 675,359	\$ 675,359	\$ -
Resources (inflows)				
Taxes	591,462	591,462	642,216	50,754
Use of money and property	13,002	13,002	12,848	(154)
Aid from other governmental agencies	4,005	4,005	7,249	3,244
Charges for current services	333,388	333,388	333,724	336
Transfers in	14,655	14,655	13,336	(1,319)
Amounts Available for Appropriation	956,512	956,512	1,009,373	52,861
Charges to appropriations (outflows)				
Services and supplies	937,925	937,925	740,867	197,058
Other charges	168,796	171,181	127,087	44,094
Fixed assets	108,524	106,139	79,354	26,785
Transfers out	116,000	116,000	116,000	-
Total Charges to Appropriation	1,331,245	1,331,245	1,063,308	267,937
Budgetary Balances, Ending	\$ 300,626	\$ 300,626	\$ 621,424	\$ 320,798

**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 \$ 1,009,373

Differences - budget to GAAP:

 Other financing sources are inflows of budgetary resources but are not revenues for financial reporting purposes (13,336)

Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds \$ 996,037

Uses/Outflows of Resources

Actual amounts (budgetary basis) "total charges to appropriation" from the budgetary comparison schedule \$ 1,063,308

Differences - budget to GAAP:

 Other financing uses are outflows of budgetary resources but are not expenditures for financial reporting purposes (116,000)

Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds \$ 947,308