

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

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Budgetary Balances, Beginning	\$ 4,167,390	\$ 4,167,390	\$ 4,167,390	\$ -
Resources (inflows)				
Taxes	467,781	467,781	483,917	16,136
Use of money and property	112,830	112,830	54,098	(58,732)
Aid from other governmental agencies	172,625	172,625	3,663	(168,962)
Charges for current services	4,072,577	4,073,877	4,084,095	10,218
Other revenues	-	-	26,552	26,552
	<u>4,825,813</u>	<u>4,827,113</u>	<u>4,652,325</u>	<u>(174,788)</u>
Amounts Available for Appropriation				
Charges to appropriations (outflows)				
Salaries and employee benefits	223,198	233,998	233,938	60
Services and supplies	6,093,510	6,548,181	4,596,900	1,951,281
Other charges	348,054	206,871	6,965	199,906
Fixed assets	1,237,341	1,237,341	226,773	1,010,568
	<u>7,902,103</u>	<u>8,226,391</u>	<u>5,064,576</u>	<u>3,161,815</u>
Total Charges to Appropriation				
Budgetary Balances, Ending	\$ <u>1,091,100</u>	\$ <u>768,112</u>	\$ <u>3,755,139</u>	\$ <u>2,987,027</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 \$ 4,652,325

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 \$ 4,652,325

Uses/Outflows of Resources

Actual amounts (budgetary basis) "total charges to appropriation" from the budgetary comparison schedule \$ 5,064,576

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 \$ 5,064,576