

**COUNTY OF SANTA CRUZ, CALIFORNIA**  
**Budgetary Comparison Schedule -**  
**Districts Governed by the Board of Supervisors - Recreation and Culture**  
**Year Ended June 30, 2004**

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
<b>Budgetary Balances, Beginning</b>	\$ 621,424	\$ 621,424	\$ 621,424	\$ -
<b>Resources (inflows)</b>				
Taxes	613,811	613,811	697,585	83,774
Use of money and property	11,602	11,602	7,575	(4,027)
Aid from other governmental agencies	2,861	2,861	13,390	10,529
Charges for current services	333,388	333,388	334,633	1,245
Other revenues	-	-	195	195
Transfers in	13,336	13,336	13,336	-
Amounts Available for Appropriation	<u>974,998</u>	<u>974,998</u>	<u>1,066,714</u>	<u>91,716</u>
<b>Charges to appropriations (outflows)</b>				
Services and supplies	1,038,492	1,038,492	882,228	156,264
Other charges	161,675	161,675	156,932	4,743
Fixed assets	25,885	25,885	1,499	24,386
Transfers out	159,885	159,885	159,885	-
Total Charges to Appropriation	<u>1,385,937</u>	<u>1,385,937</u>	<u>1,200,544</u>	<u>185,393</u>
<b>Budgetary Balances, Ending</b>	<u>\$ 210,485</u>	<u>\$ 210,485</u>	<u>\$ 487,594</u>	<u>\$ 277,109</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 \$ 1,066,714

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 \$ 1,053,378

Uses/Outflows of Resources

Actual amounts (budgetary basis) "total charges to appropriation" from the budgetary comparison schedule \$ 1,200,544

Differences - budget to GAAP:

Other financing uses are outflows of budgetary resources but are not expenditures for financial reporting purposes (159,885)

Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds \$ 1,040,659