

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2008

**BUDGETARY COMPARISON SCHEDULES
 NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS**

	Open Encumbrances July 1, 2007	Original Budget	Mid-Year Adjustments	Final Budget	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance	
							Open Encumbrances June 30, 2008	Unspent Appropriations
Criminal Justice Facilities								
Revenues and Other								
Financing Sources								
Fines, Forfeitures and Penalties		\$ 8,069	\$ --	\$ 8,069	\$ 9,391	\$ 1,322		
Use of Money and Property		1,976	--	1,976	2,903	927		
Intergovernmental Revenues		--	--	--	3	3		
Other Revenues		10	--	10	45	35		
Transfers In		14,852	(5,276)	9,576	2,314	(7,262)		
Total Revenues and Other Financing Sources		<u>24,907</u>	<u>(5,276)</u>	<u>19,631</u>	<u>14,656</u>	<u>(4,975)</u>		
Expenditures/Encumbrances and Other Financing Uses								
Public Protection:								
Criminal Justice Facilities								
Accumulated Capital Outlay	\$ 3,165	10,788	(26)	13,927	6,362	7,565	\$ 491	\$ 7,074
Courthouse Temporary Construction	--	4,730	683	5,413	4,518	895	--	895
Sheriff-Coroner Construction and Facility Development	2,896	49,328	1,569	53,793	4,464	49,329	4,779	44,550
Theo Lacy Jail Construction	1,006	86	696	1,788	611	1,177	598	579
Total Expenditures/Encumbrances and Other Financing Uses	<u>7,067</u>	<u>64,932</u>	<u>2,922</u>	<u>74,921</u>	<u>15,955</u>	<u>58,966</u>	<u>\$ 5,868</u>	<u>\$ 53,098</u>
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	(7,067)	(40,025)	(8,198)	(55,290)	(1,299)	<u>\$ 53,991</u>		
Fund Balances - Beginning of Year	--	40,025	--	40,025	55,280			
Cancellation of Reserves/Designations	--	--	8,198	8,198	(5,868)			
Fund Balance Reserved for Encumbrances	<u>7,067</u>	--	--	<u>7,067</u>	<u>5,868</u>			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 53,981</u>			

Supplemental Information
(Dollar Amounts in Thousands)

	Open	Original	Mid-Year	Final	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance	
	Encumbrances July 1, 2007						Budget	Adjustments
Redevelopment Agency								
Revenues and Other								
Financing Sources								
Use of Money and Property		\$ 1,520	\$ --	\$ 1,520	\$ 1,435	\$ (85)		
Other Revenues		--	--	--	464	464		
Transfers In		1,450	--	1,450	--	(1,450)		
Total Revenues and Other Financing Sources		<u>2,970</u>	<u>--</u>	<u>2,970</u>	<u>1,899</u>	<u>(1,071)</u>		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Orange County Development								
Agency - Santa Ana Heights 1993 Bond Issue	\$ 2,844	10,535	171	13,550	901	12,649	\$ 2,733	\$ 9,916
Orange County Development								
Agency - Santa Ana Heights 1993 Bond Issue Low/Moderate Income Housing	--	225	7	232	--	232	--	232
Orange County Development								
Agency - Santa Ana Heights Surplus	29	17,520	(1,625)	15,924	6,573	9,351	--	9,351
Orange County Development								
Agency - Neighborhood Development and Preservation Projects, 1992 Issue A	25	837	119	981	250	731	20	711
Neighborhood Development and Preservation Project - Low/Moderate Income Housing, 1992 Issue A								
	4	3,001	14	3,019	47	2,972	--	2,972
Orange County Development								
Agency - Neighborhood Development and Preservation Projects, 1992 Issue B	5	419	11	435	207	228	--	228
Orange County Development								
Agency - Neighborhood Development and Preservation Projects, 1992 Issue B Low/Moderate Income Housing	5	857	(769)	93	--	93	--	93
Orange County Development								
Agency-Neighborhood Preservation and Development Construction	--	433	21	454	3	451	--	451
Orange County Development								
Agency - Neighborhood Development and Preservation Project Surplus	49	3,078	(249)	2,878	496	2,382	--	2,382
Total Expenditures/Encumbrances and Other Financing Uses	<u>2,961</u>	<u>36,905</u>	<u>(2,300)</u>	<u>37,566</u>	<u>8,477</u>	<u>29,089</u>	<u>\$ 2,753</u>	<u>\$ 26,336</u>
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	(2,961)	(33,935)	2,300	(34,596)	(6,578)	<u>28,018</u>		
Fund Balances - Beginning of Year	--	33,935	--	33,935	42,712			
Cancellation of Reserves/Designations	--	--	--	--	(10,501)			
Fund Balance Reserved for Encumbrances	2,961	--	--	2,961	2,753			
Provisions for Reserves and/or Designations	--	--	(2,300)	(2,300)	7,748			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 36,134</u>			

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BUDGETARY COMPARISON SCHEDULES
 NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS (Continued)

	Open	Original	Mid-Year	Final	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance	
	Encumbrances July 1, 2007						Budget	Adjustments
Special Assessment Districts, Community Facilities Districts, and Service Areas								
Revenues								
Use of Money and Property		\$ 3,310	\$ --	\$ 3,310	\$ 5,730	\$ 2,420		
Other Revenues		--	--	--	49	49		
Total Revenues		<u>3,310</u>	<u>--</u>	<u>3,310</u>	<u>5,779</u>	<u>2,469</u>		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Aliso Viejo Community Facilities								
District 88-1(A) 1992-Construction	\$ --	5,837	53	5,890	17	5,873	\$ --	\$ 5,873
Special Assessment-Top of the World Improvement								
CFD 99-1, Ladera Construction	--	51	--	51	--	51	--	51
Series A of 1999 Construction								
Rancho Santa Margarita Community Facilities District 86-2, Series A of 1998 Construction	--	303	55	358	1	357	--	357
Rancho Santa Margarita Community Facilities District 86-1, Series A of 1998 Construction								
CFD 2002-1 Ladera Construction	--	1,572	13	1,585	2	1,583	--	1,583
Lomas Laguna Community Facilities District 88-2 Construction								
Baker Ranch Community Facilities District 87-6 Construction	--	203	1	204	--	204	--	204
Santa Teresita Community Facilities District 87-9 Construction								
Newport Coast IV Construction 01-1	--	18,925	(2,254)	16,671	5,744	10,927	--	10,927
Newport Coast Construction 01-1 GR-2								
Newport Coast Construction 01-1	--	390	3	393	--	393	--	393
Mission Viejo Community Facilities District 87-3(A) 90 Construction								
CFD 2004-1 Ladera Construction	--	65	1	66	--	66	--	66
CFD 01-1 Ladera Construction Series A of 2001 Construction								
Santa Teresita Community Facilities District 87-9(A) 1991 Construction	--	94	(59)	35	15	20	--	20
CFD 00-1, Ladera Construction Series A of 2000 Construction								
Newport Ridge Construction 92-1	--	2,368	(1,770)	598	71	527	--	527
Newport Ridge Construction Series B								
Foothill Ranch Community Facilities District 87-4(A) 94 Construction	--	7,082	3,646	10,728	1,078	9,650	--	9,650
CFD 2003-1, Ladera Construction								
Rancho Santa Margarita Community Facilities District 87-5C, Series A of 1994 Construction	--	15	1	16	--	16	--	16
Coto de Caza Community Facilities District 87-8(A) 94 Construction								
County Infrastructure Project	--	60,918	4,843	65,761	4,808	60,953	--	60,953
Public Ways and Facilities:								
County Infrastructure Project	--	2,867	(1,174)	1,693	1,600	93	--	93
Total Expenditures/Encumbrances and Other Financing Uses								
Excess (Deficit) of Revenues Over Expenditures/Encumbrances	--	<u>146,324</u>	<u>3,897</u>	<u>150,221</u>	<u>33,756</u>	<u>116,465</u>	\$ --	\$ <u>116,465</u>
Fund Balances - Beginning of Year								
Cancellation of Reserves/Designations	--	143,164	--	143,164	149,284	(2,450)	--	--
Provisions for Reserves and/or Designations								
Fund Balances - End of Year	\$ --	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 121,307</u>			