

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

	Open Encumbrances July 1, 2007	Original Budget	Mid-Year Budget Adjustments	Final Budget
Revenues and Other Financing Sources				
Taxes		\$ 54,671	\$ --	\$ 54,671
Licenses, Permits, and Franchises		330	--	330
Fines, Forfeitures and Penalties		14	--	14
Use of Money and Property		10,065	--	10,065
Intergovernmental Revenues		23,187	--	23,187
Charges for Services		15,322	(221)	15,101
Other Revenues		2,106	--	2,106
Transfers In		20,000	--	20,000
Total Revenues and Other Financing Sources		<u>125,695</u>	<u>(221)</u>	<u>125,474</u>
Expenditures/Encumbrances and Other Financing Uses				
Public Protection:				
Flood Control District	\$ 36,641	118,273	251	155,165
Santa Ana River Environmental Enhancement	--	53	(6)	47
Flood Control District - Capital	<u>4,754</u>	<u>65,193</u>	<u>11,862</u>	<u>81,809</u>
Total Expenditures/Encumbrances and Other Financing Uses	<u>41,395</u>	<u>183,519</u>	<u>12,107</u>	<u>237,021</u>
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	(41,395)	(57,824)	(12,328)	(111,547)
Fund Balances - Beginning of Year	--	65,690	--	65,690
Cancellation of Reserves/Designations	--	7,970	12,328	20,298
Fund Balance Reserved for Encumbrances	41,395	--	--	41,395
Provisions for Reserves and/or Designations	--	(15,836)	--	(15,836)
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

The notes to the basic financial statements are an integral part of this statement.

Budgetary Comparison Statement
Flood Control District
(Dollar Amounts in Thousands)

Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance	
		Open Encumbrances June 30, 2008	Unspent Appropriations
\$ 67,732	\$ 13,061		
372	42		
48	34		
14,407	4,342		
48,341	25,154		
14,805	(296)		
4,510	2,404		
--	(20,000)		
<u>150,215</u>	<u>24,741</u>		
76,232	78,933	\$ 35,771	\$ 43,162
--	47	--	47
<u>16,815</u>	<u>64,994</u>	<u>5,118</u>	<u>59,876</u>
<u>93,047</u>	<u>143,974</u>	<u>\$ 40,889</u>	<u>\$ 103,085</u>
57,168	<u>\$ 168,715</u>		
255,259			
(186,138)			
40,889			
145,249			
<u>\$ 312,427</u>			

Revenues and Other Financing Sources
Taxes
Licenses, Permits, and Franchises
Fines, Forfeitures and Penalties
Use of Money and Property
Intergovernmental Revenues
Charges for Services
Other Revenues
Transfers In
Total Revenues and Other Financing Sources

Expenditures/Encumbrances and Other Financing Uses
Public Protection:
Flood Control District
Santa Ana River Environmental Enhancement
Flood Control District - Capital
Total Expenditures/Encumbrances
and Other Financing Uses
Excess (Deficit) of Revenues
and Other Financing Sources
Over Expenditures/Encumbrances
and Other Financing Uses

Fund Balances - Beginning of Year
Cancellation of Reserves/Designations
Fund Balance Reserved for Encumbrances
Provisions for Reserves and/or Designations
Fund Balances - End of Year