

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

	General Fund	Roads	Flood Control District	OC Parks
<b>Revenues</b>				
Taxes	\$ 531,828	\$ --	\$ 67,732	\$ 50,322
Licenses, Permits, and Franchises	9,667	503	372	375
Fines, Forfeitures and Penalties	51,487	10	48	150
Use of Money and Property	15,129	5,164	14,407	37,547
Intergovernmental	1,406,358	56,786	48,341	12,440
Charges for Services	374,692	13,311	14,805	6,878
Other	41,606	790	4,510	1,326
<b>Total Revenues</b>	<b>2,430,767</b>	<b>76,564</b>	<b>150,215</b>	<b>109,038</b>
<b>Expenditures</b>				
Current				
General Government	216,489	--	--	--
Public Protection	1,004,174	--	66,881	--
Public Ways and Facilities	41,827	70,700	--	--
Health and Sanitation	562,752	--	--	--
Public Assistance	716,076	--	--	--
Education	--	--	--	--
Recreation and Cultural Services	--	--	--	69,839
Capital Outlay	34,892	4,815	24,718	8,977
Debt Service				
Principal Retirement	228,226	--	--	--
Interest	19,509	--	--	--
<b>Total Expenditures</b>	<b>2,823,945</b>	<b>75,515</b>	<b>91,599</b>	<b>78,816</b>
Excess (Deficit) of Revenues				
Over Expenditures	(393,178)	1,049	58,616	30,222
<b>Other Financing Sources (Uses)</b>				
Transfers In (Note 10)	223,380	2,000	--	4,528
Transfers Out (Note 10)	(112,434)	--	(1,448)	(2,000)
Principal Payment on Demand Bonds	211,065	--	--	--
Capital Leases (Note 14)	2,400	--	--	--
<b>Total Other Financing Sources (Uses)</b>	<b>324,411</b>	<b>2,000</b>	<b>(1,448)</b>	<b>2,528</b>
<b>Net Change in Fund Balances</b>	<b>(68,767)</b>	<b>3,049</b>	<b>57,168</b>	<b>32,750</b>
Fund Balances - Beginning of Year	383,740	111,841	255,259	88,706
Fund Balances - End of Year	<u>\$ 314,973</u>	<u>\$ 114,890</u>	<u>\$ 312,427</u>	<u>\$ 121,456</u>

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

Statement of Revenues, Expenditures, and Changes  
In Fund Balance Governmental Funds  
(Dollar Amounts in Thousands)

Other Public Protection	Other Governmental Funds	Total Governmental Funds	
\$ --	\$ 69,860	\$ 719,742	Revenues
8,775	824	20,516	Taxes
6,511	31,494	89,700	Licenses, Permits, and Franchises
14,348	60,388	146,983	Fines, Forfeitures and Penalties
33,873	185,839	1,743,637	Use of Money and Property
5,985	7,940	423,611	Intergovernmental
8,064	34,901	91,197	Charges for Services
77,556	391,246	3,235,386	Other
			Total Revenues
			Expenditures
			Current
--	36,292	252,781	General Government
32,359	28	1,103,442	Public Protection
--	5,436	117,963	Public Ways and Facilities
--	1,583	564,335	Health and Sanitation
--	135,760	851,836	Public Assistance
--	37,091	37,091	Education
--	245	70,084	Recreation and Cultural Services
4,277	65,789	143,468	Capital Outlay
			Debt Service
--	72,840	301,066	Principal Retirement
--	33,969	53,478	Interest
36,636	389,033	3,495,544	Total Expenditures
			Excess (Deficit) of Revenues
40,920	2,213	(260,158)	Over Expenditures
			Other Financing Sources (Uses)
4,035	125,848	359,791	Transfers In (Note 10)
(80,804)	(148,988)	(345,674)	Transfers Out (Note 10)
--	--	211,065	Principal Payment on Demand Bonds
--	--	2,400	Capital Leases (Note 14)
(76,769)	(23,140)	227,582	Total Other Financing Sources (Uses)
			Net Change in Fund Balances
(35,849)	(20,927)	(32,576)	
233,389	1,025,128	2,098,063	Fund Balances - Beginning of Year
\$ 197,540	\$ 1,004,201	\$ 2,065,487	Fund Balances - End of Year