

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2011

**BUDGETARY COMPARISON SCHEDULE
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE**

	Open Encumbrances July 1, 2010	Original Budget	Mid-Year Adjustments	Final Budget	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance	
							Open Encumbrances June 30, 2011	Unspent Appropriations
Redevelopment Agency Bonds								
Revenues								
and Other Financing Sources								
Taxes		\$ 32,684	\$ --	\$ 32,684	\$ 25,140	\$ (7,544)		
Fines, Forfeitures and Penalties		20	--	20	46	26		
Use of Money and Property		817	--	817	580	(237)		
Intergovernmental		304	--	304	303	(1)		
Other		81	--	81	67	(14)		
Transfers In		1,540	--	1,540	1,540	--		
Total Revenues and Other Financing Sources		<u>35,446</u>	<u>--</u>	<u>35,446</u>	<u>27,676</u>	<u>(7,770)</u>		
Expenditures/Encumbrances								
and Other Financing Uses								
General Government:								
Orange County Development								
Agency Debt Service - Santa Ana Heights	\$ --	14,200	--	14,200	11,219	2,981	\$ --	\$ 2,981
Orange County Development								
Agency - Neighborhood Development and Preservation Project, Debt Service	--	28,866	5,999	34,865	14,805	20,060	--	20,060
Total Expenditures/Encumbrances and Other Financing Uses	--	<u>43,066</u>	<u>5,999</u>	<u>49,065</u>	<u>26,024</u>	<u>23,041</u>	<u>\$ --</u>	<u>\$ 23,041</u>
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	--	(7,620)	(5,999)	(13,619)	1,652	<u>\$ 15,271</u>		
Fund Balances - Beginning of Year	--	12,759	--	12,759	62,045			
Cancellation of Reserves/Designations	--	--	5,999	5,999	(48,169)			
Provisions for Reserves and/or Designations	--	(5,139)	--	(5,139)	48,169			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 63,697</u>			

Supplemental Information
(Dollar Amounts in Thousands)

	Open Encumbrances July 1, 2010	Original Budget	Mid-Year Adjustments	Final Budget	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance	
							Open Encumbrances June 30, 2011	Unspent Appropriations
Pension Obligation Bonds								
Revenues								
and Other Financing Sources								
Use of Money and Property		\$ 6,749	\$ --	\$ 6,749	\$ 26,100	\$ 19,351		
Total Revenues								
and Other Financing Sources		<u>6,749</u>	<u>--</u>	<u>6,749</u>	<u>26,100</u>	<u>19,351</u>		
Expenditures/Encumbrances								
and Other Financing Uses								
General Government:								
Pension Obligation Bonds								
Debt Service	\$ --	12,506	--	12,506	12,485	21	\$ --	\$ 21
Total Expenditures/Encumbrances								
and Other Financing Uses		<u>12,506</u>	<u>--</u>	<u>12,506</u>	<u>12,485</u>	<u>21</u>	<u>\$ --</u>	<u>\$ 21</u>
Excess (Deficit) of Revenues								
and Other Financing Sources								
Over Expenditures/Encumbrances								
and Other Financing Uses	--	(5,757)	--	(5,757)	13,615	<u>\$ 19,372</u>		
Fund Balances - Beginning of Year	--	(81)	--	(81)	173,289			
Cancellation of Reserves/Designations	--	5,838	--	5,838	(109,982)			
Provisions for Reserves								
and/or Designations	--	--	--	--	109,982			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 186,904</u>			