

County of Orange  
 Comprehensive Annual Financial Report  
 For the Year Ended June 30, 2004

	Open Encumbrances July 1, 2003	Original Budget	Mid-Year Budget Adjustments	Final Budget
<b>Revenues and Other Financing Sources</b>				
Taxes		\$ 225,052	\$ 521	\$ 225,573
Licenses, Permits, and Franchises		7,297	60	7,357
Fines, Forfeitures and Penalties		36,995	(3,438)	33,557
Use of Money and Property		8,622	--	8,622
Intergovernmental Revenues		1,363,697	15,574	1,379,271
Charges for Services		339,254	1,561	340,815
Other Revenues		183,424	58	183,482
Transfers In		160,939	26,028	186,967
Bond Issuance Proceeds		3,203	--	3,203
Capital Leases		--	--	--
Total Revenues and Other Financing Sources		<u>2,328,483</u>	<u>40,364</u>	<u>2,368,847</u>
<b>Expenditures/Encumbrances and Other Financing Uses</b>				
<b>General Government:</b>				
Assessor	\$ 491	29,651	--	30,142
Auditor-Controller	765	14,462	--	15,227
Board of Supervisors - 1st District	2	745	--	747
Board of Supervisors - 2nd District	--	738	--	738
Board of Supervisors - 3rd District	1	728	--	729
Board of Supervisors - 4th District	5	735	--	740
Board of Supervisors - 5th District	1	745	--	746
Capital Acquisition Financing	--	8,856	--	8,856
Capital Projects	19,513	45,050	(12,040)	52,523
Clerk of the Board	34	2,322	71	2,427
County Counsel	451	8,365	(145)	8,671
County Executive Office	1,845	21,571	(541)	22,875
Data Systems Development Project	2,724	14,876	(105)	17,495
Employee Benefits	92	7,411	246	7,749
Internal Audit	43	2,203	71	2,317
Miscellaneous	--	164,230	(683)	163,547
Office of Protocol and International Business Development	--	175	--	175
Provisions For Contingencies	--	5,000	22,917	27,917
Recovery Certificates of Participation Lease Financing	--	64,404	3,440	67,844
Registrar of Voters	564	27,924	2,485	30,973
Treasurer-Tax Collector	71	14,441	--	14,512
Utilities	418	21,961	1	22,380
<b>Public Protection:</b>				
Alternate Defense	--	9,959	--	9,959
Child Support Services (Note 1)	173	57,125	4,791	62,089
Clerk-Recorder	287	9,739	684	10,710
Detention Release	--	1,421	--	1,421
District Attorney	529	76,305	2,836	79,670
Emergency Management Division	156	1,237	648	2,041
Grand Jury	--	533	--	533
Juvenile Justice Commission	--	182	--	182
Planning and Development Services Department	126	8,986	(16)	9,096
Probation	3,128	127,140	494	130,762
Public Defender	155	47,604	(391)	47,368
Sheriff-Coroner	7,635	367,619	21,885	397,139
Sheriff-Coroner Communications	110	9,528	854	10,492
Sheriff Court Operations	82	39,235	--	39,317
Trial Courts	228	67,677	4,913	72,818
<b>Public Ways and Facilities:</b>				
Resources and Development Management Department	1,551	45,131	641	47,323
<b>Health and Sanitation:</b>				
Health Care Agency	3,553	471,434	7,611	482,598
Watershed Management Program	2,445	18,053	319	20,817
<b>Public Assistance:</b>				
Aid to Families with Dependent Children - Foster Care	321	123,964	2,261	126,546
Aid to Refugees	--	309	--	309
California Work Opportunities and Responsibility to Kids	--	113,766	732	114,498
Community Services Agency	730	15,022	1,478	17,230
General Relief	--	1,223	--	1,223
Social Services Agency	6,958	377,996	15,251	400,205
Total Expenditures/Encumbrances and Other Financing Uses	55,187	<u>2,447,781</u>	<u>80,708</u>	<u>2,583,676</u>
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	(55,187)	(119,298)	(40,344)	(214,829)
Fund Balances - Beginning of Year	--	123,298	--	123,298
Cancellation of Reserves/Designations	--	--	--	--
Fund Balance Reserved for Encumbrances	55,187	--	--	55,187
Provisions for Reserves and/or Designations	--	(4,000)	40,344	36,344
Fund Balances - End of Year	\$ --	\$ --	\$ --	\$ --

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

Budgetary Comparison Statement  
General Fund  
(Dollar Amounts in Thousands)

Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance		
		Open Encumbrances June 30, 2004	Unspent Appropriations	
\$ 237,544	\$ 11,971			<b>Revenues and Other Financing Sources</b>
8,099	742			Taxes
40,210	6,653			Licenses, Permits, and Franchises
6,869	(1,753)			Fines, Forfeitures and Penalties
1,361,531	(17,740)			Use of Money and Property
311,082	(29,733)			Intergovernmental Revenues
169,632	(13,850)			Charges for Services
138,234	(48,733)			Other Revenues
-	(3,203)			Transfers In
18,142	18,142			Bond Issuance Proceeds
<u>2,291,343</u>	<u>(77,504)</u>			Capital Leases
				Total Revenues and Other Financing Sources
				<b>Expenditures/Encumbrances and Other Financing Uses</b>
				General Government:
29,286	856	\$ 615	\$ 241	Assessor
14,281	946	820	126	Auditor-Controller
719	28	-	28	Board of Supervisors - 1st District
711	27	3	24	Board of Supervisors - 2nd District
710	19	-	19	Board of Supervisors - 3rd District
610	130	-	130	Board of Supervisors - 4th District
720	26	2	24	Board of Supervisors - 5th District
6,792	2,064	-	2,064	Capital Acquisition Financing
14,042	38,481	28,715	9,766	Capital Projects
2,400	27	11	16	Clerk of the Board
7,127	1,544	463	1,081	County Counsel
16,984	5,891	1,591	4,300	County Executive Office
14,235	3,260	1,704	1,556	Data Systems Development Project
4,522	3,227	16	3,211	Employee Benefits
2,079	238	8	230	Internal Audit
127,390	36,157	-	36,157	Miscellaneous
168	7	-	7	Office of Protocol and International Business Development
-	27,917	-	27,917	Provisions For Contingencies
67,844	-	-	-	Recovery Certificates of Participation Lease Financing
29,742	1,231	125	1,106	Registrar of Voters
12,921	1,591	29	1,562	Treasurer-Tax Collector
20,176	2,204	2,793	(589)	Utilities
				Public Protection:
9,401	558	-	558	Alternate Defense
75,602	(13,513)	50	(13,563)	Child Support Services (Note 1)
8,451	2,259	1,220	1,039	Clerk-Recorder
1,353	68	-	68	Detention Release
77,175	2,495	1,290	1,205	District Attorney
1,474	567	43	524	Emergency Management Division
495	38	-	38	Grand Jury
160	22	2	20	Juvenile Justice Commission
7,485	1,611	99	1,512	Planning and Development Services Department
124,788	5,974	2,858	3,116	Probation
44,730	2,638	282	2,356	Public Defender
381,437	15,702	9,297	6,405	Sheriff-Coroner
9,102	1,390	174	1,216	Sheriff-Coroner Communications
38,385	932	42	890	Sheriff Court Operations
72,366	452	292	160	Trial Courts
				Public Ways and Facilities:
28,139	19,184	1,990	17,194	Resources and Development Management Department
				Health and Sanitation:
436,529	46,069	2,483	43,586	Health Care Agency
8,187	12,630	2,813	9,817	Watershed Management Program
				Public Assistance:
111,183	15,363	314	15,049	Aid to Families with Dependent Children - Foster Care
236	73	-	73	Aid to Refugees
111,660	2,838	-	2,838	California Work Opportunities and Responsibility to Kids
14,862	2,368	651	1,717	Community Services Agency
910	313	-	313	General Relief
371,238	28,967	6,753	22,214	Social Services Agency
				Total Expenditures/Encumbrances and Other Financing Uses
<u>2,308,807</u>	<u>274,869</u>	<u>\$ 67,548</u>	<u>\$ 207,321</u>	Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/ Encumbrances and Other Financing Uses
(17,464)	<u>\$ 197,365</u>			Fund Balances - Beginning of Year
320,629				Cancellation of Reserves/Designations
42,320				Fund Balance Reserved for Encumbrances
67,548				Provisions for Reserves and/or Designations
(109,868)				Fund Balances - End of Year
<u>\$ 303,165</u>				