

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

	General Fund	Roads	Public Library	Tobacco Settlement	Refunding Bonds & Recovery COPs & Debt Prepayment
<b>Revenues</b>					
Taxes	\$ 237,544	\$ --	\$ 25,477	\$ --	\$ --
Licenses, Permits, and Franchises	8,099	335	57	--	--
Fines, Forfeitures and Penalties	40,210	2	8	--	--
Use of Money and Property	6,869	1,582	89	213	8,241
Intergovernmental Revenues	1,361,531	22,391	1,494	--	28,345
Charges for Services	311,082	23,139	1,052	--	--
Contributions from Property Owners	--	--	--	--	--
Other Revenues	169,632	524	379	31,145	--
<b>Total Revenues</b>	<u>2,134,967</u>	<u>47,973</u>	<u>28,556</u>	<u>31,358</u>	<u>36,586</u>
<b>Expenditures</b>					
<b>Current</b>					
General Government	272,762	--	--	18	56
Public Protection	788,007	--	--	--	--
Public Ways and Facilities	27,967	37,289	--	--	--
Health and Sanitation	439,376	--	--	--	--
Public Assistance	605,829	--	--	--	--
Education	--	--	31,069	--	--
Recreation and Cultural Services	--	--	--	--	--
Capital Outlay	39,681	2,566	528	--	--
<b>Debt Service</b>					
Principal Retirement	3,635	--	360	--	39,900
Debt Service Payment to Escrow Bond Agent	--	--	--	--	--
Interest	4,687	--	514	--	50,289
Debt Issuance Costs	--	--	--	--	--
<b>Total Expenditures</b>	<u>2,181,944</u>	<u>39,855</u>	<u>32,471</u>	<u>18</u>	<u>90,245</u>
Excess (Deficit) of Revenues Over Expenditures	(46,977)	8,118	(3,915)	31,340	(53,659)
<b>Other Financing Sources (Uses)</b>					
Transfers In (Note 8)	138,234	--	600	17	66,412
Transfers Out (Note 8)	(126,863)	(1)	--	(41,840)	(7,800)
Premium on Bonds Issued (Note 9)	--	--	--	--	--
Refunding Bonds Issued (Note 9)	--	--	--	--	--
Payment to Refunded Bond Escrow Agent	--	--	--	--	--
Capital Leases (Notes 9 and 11)	18,142	--	--	--	--
<b>Net Change in Fund Balances</b>	(17,464)	8,117	(3,315)	(10,483)	4,953
Fund Balances - Beginning of Year	320,629	109,847	6,393	21,296	239,346
Fund Balances - End of Year	<u>\$ 303,165</u>	<u>\$ 117,964</u>	<u>\$ 3,078</u>	<u>\$ 10,813</u>	<u>\$ 244,299</u>

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

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

Flood Control District	Harbors, Beaches, and Parks	Other Governmental Funds	Total Governmental Funds	
\$ 47,191	\$ 35,090	\$ 21,785	\$ 367,087	<b>Revenues</b>
306	302	6,768	15,867	Taxes
14	124	19,680	60,038	Licenses, Permits, and Franchises
3,915	23,850	50,601	95,360	Fines, Forfeitures and Penalties
10,194	3,171	166,049	1,593,175	Use of Money and Property
9,380	7,514	8,552	360,719	Intergovernmental Revenues
--	--	54,570	54,570	Charges for Services
1,870	1,142	10,651	215,343	Contributions from Property Owners
72,870	71,193	338,656	2,762,159	Other Revenues
				Total Revenues
--	--	20,843	293,679	<b>Expenditures</b>
55,733	--	31,356	875,096	Current
--	--	5,484	70,740	General Government
--	--	4	439,380	Public Protection
--	--	117,250	723,079	Public Ways and Facilities
--	--	--	31,069	Health and Sanitation
--	66,397	209	66,606	Public Assistance
16,899	4,663	59,873	124,210	Education
--	--	25,581	69,476	Recreation and Cultural Services
--	--	4,314	4,314	Capital Outlay
--	--	12,209	67,699	Debt Service
--	--	1,279	1,279	Principal Retirement
72,632	71,060	278,402	2,766,627	Debt Service Payment to Escrow Bond Agent
238	133	60,254	(4,468)	Interest
--	14	98,179	303,456	Debt Issuance Costs
(3,304)	(158)	(115,621)	(295,587)	Total Expenditures
--	--	1,660	1,660	Excess (Deficit) of Revenues
--	--	38,465	38,465	Over Expenditures
--	--	(35,844)	(35,844)	<b>Other Financing Sources (Uses)</b>
--	--	--	18,142	Transfers In (Note 8)
(3,066)	(11)	47,093	25,824	Transfers Out (Note 8)
261,684	41,055	814,032	1,814,282	Premium on Bonds Issued (Note 9)
\$ 258,618	\$ 41,044	\$ 861,125	\$ 1,840,106	Refunding Bonds Issued (Note 9)
				Payment to Refunded Bond Escrow Agent
				Capital Leases (Notes 9 and 11)
				Net Change in Fund Balances
				Fund Balances - Beginning of Year
				Fund Balances - End of Year