

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2005

	Open Encumbrances July 1, 2004	Original Budget	Mid-Year Budget Adjustments	Final Budget
Revenues and Other Financing Sources				
Use of Money and Property		\$ 10	\$ --	\$ 10
Intergovernmental Revenues		30,459	(30,459)	--
Other Revenues		--	30,459	30,459
Transfers In		--	--	--
Total Revenues and Other Financing Sources		<u>30,469</u>	<u>--</u>	<u>30,469</u>
Expenditures/Encumbrances and Other Financing Uses				
General Government:				
Orange County Tobacco Settlement Fund	\$ --	36,111	3,047	39,158
Tobacco Settlement Funds	--	1,281	8	1,289
Total Expenditures/Encumbrances and Other Financing Uses	<u>--</u>	<u>37,392</u>	<u>3,055</u>	<u>40,447</u>
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/ Encumbrances and Other Financing Uses	--	(6,923)	(3,055)	(9,978)
Fund Balances - Beginning of Year	--	6,923	--	6,923
Cancellation of Reserves/Designations	--	--	3,055	3,055
Provisions for Reserves and/or Designations	--	--	--	--
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
Tobacco Settlement
(Dollar Amounts in Thousands)

Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance	
		Open Encumbrances June 30, 2005	Unspent Appropriations
\$ 239	\$ 229		
--	--		
30,787	328		
<u>5</u>	<u>5</u>		
<u>31,031</u>	<u>562</u>		
32,177	6,981	\$ --	\$ 6,981
<u>2</u>	<u>1,287</u>	<u>--</u>	<u>1,287</u>
<u>32,179</u>	<u>8,268</u>	<u>\$ --</u>	<u>\$ 8,268</u>
(1,148)	<u>\$ 8,830</u>		
10,813			
(839)			
<u>839</u>			
<u>\$ 9,665</u>			

Revenues and Other Financing Sources

Use of Money and Property
Intergovernmental Revenues
Other Revenues
Transfers In
Total Revenues and Other Financing Sources

Expenditures/Encumbrances and Other Financing Uses

General Government:
Orange County Tobacco Settlement Fund
Tobacco Settlement Funds
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
Provisions for Reserves and/or Designations
Fund Balances - End of Year