

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2006

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

	Open	Original	Mid-Year	Final	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance	
	Encumbrances July 1, 2005						Budget	Adjustments
Redevelopment Agency Bonds								
Revenues and Other								
Financing Sources								
Taxes		\$ 22,193	\$ --	\$ 22,193	\$ 26,352	\$ 4,159		
Fines, Forfeitures and Penalties		19	--	19	16	(3)		
Use of Money and Property		501	--	501	1,198	697		
Intergovernmental Revenues		287	--	287	302	15		
Other Revenues		30	--	30	57	27		
Transfers In		1,548	--	1,548	1,548	--		
Total Revenues and Other Financing Sources		<u>24,578</u>	<u>--</u>	<u>24,578</u>	<u>29,473</u>	<u>4,895</u>		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Orange County Development								
Agency Debt Service - Santa Ana Heights	\$ --	13,157	--	13,157	9,507	3,650	\$ --	\$ 3,650
Orange County Development								
Agency - Neighborhood Development and Preservation Project, Debt Service	--	14,487	1,001	15,488	13,908	1,580	--	1,580
Total Expenditures/Encumbrances and Other Financing Uses	--	<u>27,644</u>	<u>1,001</u>	<u>28,645</u>	<u>23,415</u>	<u>5,230</u>	<u>\$ --</u>	<u>\$ 5,230</u>
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	--	(3,066)	(1,001)	(4,067)	6,058	<u>\$ 10,125</u>		
Fund Balances - Beginning of Year	--	6,782	--	6,782	21,137			
Cancellation of Reserves/Designations	--	--	--	--	(27,195)			
Provisions for Reserves and/or Designations	--	(3,716)	1,001	(2,715)	27,195			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 27,195</u>			

Supplemental Information
(Dollar Amounts in Thousands)

	Open Encumbrances July 1, 2005	Original Budget	Mid-Year Adjustments	Final Budget	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance	
							Open Encumbrances June 30, 2006	Unspent Appropriations
Pension Obligation Bonds								
Revenues and Other Financing Sources								
Use of Money and Property		\$ 9,365	\$ --	\$ 9,365	\$ (6,488)	\$ (15,853)		
Transfers In		7,025	(24)	7,001	3,418	(3,583)		
Total Revenues and Other Financing Sources		16,390	(24)	16,366	(3,070)	(19,436)		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Pension Obligation Bonds								
Debt Service	\$ --	25,479	(24)	25,455	22,708	2,747	\$ --	\$ 2,747
Total Expenditures/Encumbrances and Other Financing Uses	--	25,479	(24)	25,455	22,708	2,747	--	2,747
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	--	(9,089)	--	(9,089)	(25,778)	<u>\$ (16,689)</u>		
Fund Balances - Beginning of Year	--	1,410	--	1,410	228,273			
Cancellation of Reserves/Designations	--	7,679	--	7,679	(202,495)			
Provisions for Reserves and/or Designations	--	--	--	--	202,495			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 202,495</u>			
Orange County Special Financing Authority								
Revenues								
Fines, Forfeitures and Penalties		\$ 43,380	\$ --	\$ 43,380	\$ 6,870	\$ (36,510)		
Use of Money and Property		2,173	--	2,173	5,008	2,835		
Total Revenues		45,553	--	45,553	11,878	(33,675)		
Expenditures/Encumbrances								
General Government:								
Orange County Special Financing Authority								
Total Expenditures/Encumbrances	\$ --	74,895	--	74,895	12,984	61,911	\$ --	\$ 61,911
Excess (Deficit) of Revenues Over Expenditures/Encumbrances	--	(29,342)	--	(29,342)	(1,106)	<u>\$ 28,236</u>		
Fund Balances - Beginning of Year	--	36,837	--	36,837	141,900			
Cancellation of Reserves/Designations	--	--	--	--	(135,471)			
Provisions for Reserves and/or Designations	--	(7,495)	--	(7,495)	135,471			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 140,794</u>			