

County of Orange  
 Comprehensive Annual Financial Report  
 For the Year Ended June 30, 200

	Open Encumbrances July 1, 2007	Original Budget	Mid-Year Adjustments	Final Budget
<b>Revenues and Other Financing Sources</b>				
Licenses, Permits, and Franchises		\$ 8,363	\$ 87	\$ 8,450
Fines, Forfeitures and Penalties		3,153	--	3,153
Use of Money and Property		9,038	210	9,248
Intergovernmental Revenues		74,859	(50,376)	24,483
Charges for Services		7,900	(220)	7,680
Other Revenues		19,394	135	19,529
Transfers In		8,402	1,721	10,123
Total Revenues and Other Financing Sources		<u>131,109</u>	<u>(48,443)</u>	<u>82,666</u>
<b>Expenditures/Encumbrances and Other Financing Uses</b>				
Public Protection:				
Orange County Methamphetamine Lab Investigation Team	\$ --	873	402	1,275
County Automated Fingerprint Identification	4	1,066	41	1,111
Building and Safety	564	10,834	(36)	11,362
Narcotic Forfeiture and Seizure Sheriff-Regional Narcotics Suppression Program	200	621	1,357	2,178
Motor Vehicle Theft Task Force	69	7,254	587	7,910
Clerk Recorder Special Revenue	14	3,197	184	3,395
Proposition 64 - Consumer Protection	--	4,494	6,500	10,994
Proposition 69 - DNA Identification	--	236	69	305
Juvenile Justice Reform	--	1,502	94	1,596
Traffic Violator	--	--	1,539	1,539
Childrens' Waiting Room	--	2,262	119	2,381
Sheriff Narcotics Program	--	935	150	1,085
Orange County Jail	17	2,446	429	2,892
Sheriff's State Criminal Alien Assistance Program	--	2,835	246	3,081
Substance Abuse/Crime Prevention	--	14,271	7,743	22,014
County Public Safety Sales Tax Excess Revenues	--	4,163	3,094	7,257
California Automated Fingerprint Identification Operational Costs	--	82,672	7,167	89,839
California Automated Fingerprint Identification Systems Costs	--	1,184	100	1,284
Sheriff's Supplemental Law Enforcement Services	78	17,611	(202)	17,487
District Attorney's Supplemental Law Enforcement Services	--	2,438	9	2,447
Sheriff-Coroner Replacement and Maintenance	--	1,032	58	1,090
Ward Welfare	--	21,831	227	22,058
Court Facilities	--	114	100	214
Sheriff's Substations Fee Program	1,194	2,426	438	4,058
Jail Commissary	--	7,740	6	7,746
Inmate Welfare	70	8,579	(205)	8,444
Child Support Program Development	48	13,069	336	13,453
800 MHz County-Wide Coordinated Communications System	--	63,367	(52,683)	10,684
Delta Special Revenue	301	19,550	1,590	21,441
Total Expenditures/Encumbrances and Other Financing Uses	--	<u>124</u>	<u>1</u>	<u>125</u>
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	(2,559)	(167,617)	(27,903)	(198,079)
Fund Balances - Budgeted Fund - Beginning of Year	--	169,311	--	169,311
Fund Balances - Non-Budgeted Fund - Beginning of Year	--	--	--	--
Net Decrease in Fund Balances - Non-Budgeted Fund	--	--	--	--
Cancellation of Reserves/Designations	--	--	27,903	27,903
Fund Balance Reserved for Encumbrances	2,559	--	--	2,559
Provisions for Reserves and/or Designations	--	(1,694)	--	(1,694)
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  
Other Public Protection  
(Dollar Amounts in Thousands)

Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance		
		Open Encumbrances June 30, 2008	Unspent Appropriations	
\$ 8,775	\$ 325			<b>Revenues and Other Financing Sources</b>
6,510	3,357			Licenses, Permits, and Franchises
14,102	4,854			Fines, Forfeitures and Penalties
33,873	9,390			Use of Money and Property
5,985	(1,695)			Intergovernmental Revenues
8,056	(11,473)			Charges for Services
4,035	(6,088)			Other Revenues
81,336	(1,330)			Transfers In
				Total Revenues and Other Financing Sources
				<b>Expenditures/Encumbrances and Other Financing Uses</b>
				Public Protection:
				Orange County Methamphetamine Lab
1,124	151	\$ --	\$ 151	Investigation Team
752	359	--	359	County Automated Fingerprint
8,904	2,458	274	2,184	Identification
595	1,583	211	1,372	Building and Safety
				Narcotic Forfeiture and Seizure
4,501	3,409	34	3,375	Sheriff-Regional Narcotics
2,945	450	57	393	Suppression Program
10,745	249	--	249	Motor Vehicle Theft Task Force
3	302	--	302	Clerk Recorder Special Revenue
981	615	--	615	Proposition 64 - Consumer Protection
197	1,342	--	1,342	Proposition 69 - DNA Identification
619	1,762	--	1,762	Juvenile Justice Reform
267	818	--	818	Traffic Violator
516	2,376	91	2,285	Childrens' Waiting Room
1,203	1,878	--	1,878	Sheriff Narcotics Program
				Orange County Jail
				Sheriff's State Criminal Alien
3,522	18,492	--	18,492	Assistance Program
6,447	810	--	810	Substance Abuse/Crime Prevention
				County Public Safety Sales Tax
51,811	38,028	--	38,028	Excess Revenues
				California Automated Fingerprint
1	1,283	--	1,283	Identification Operational Costs
				California Automated Fingerprint
401	17,086	232	16,854	Identification Systems Costs
				Sheriff's Supplemental Law
1,257	1,190	--	1,190	Enforcement Services
				District Attorney's Supplemental
1,046	44	--	44	Law Enforcement Services
				Sheriff-Coroner Replacement
403	21,655	255	21,400	and Maintenance
174	40	5	35	Ward Welfare
1,973	2,085	435	1,650	Court Facilities
78	7,668	4	7,664	Sheriff's Substations Fee Program
6,327	2,117	74	2,043	Jail Commissary
4,142	9,311	53	9,258	Inmate Welfare
1,703	8,981	--	8,981	Child Support Program Development
				800 MHz County-Wide Coordinated
3,790	17,651	3,000	14,651	Communications System
3	122	--	122	Delta Special Revenue
116,430	164,315	\$ 4,725	\$ 159,590	Total Expenditures/Encumbrances
				and Other Financing Uses
				Excess (Deficit) of Revenues
				and Other Financing Sources
				Over Expenditures/Encumbrances
				and Other Financing Uses
(35,094)	\$ 162,985			
227,881				Fund Balances - Budgeted Fund -
				Beginning of Year
5,508				Fund Balances - Non-Budgeted Fund -
				Beginning of Year
(755)				Net Decrease in Fund Balances -
(34,754)				Non-Budgeted Fund
4,725				Cancellation of Reserves/Designations
30,029				Fund Balance Reserved for Encumbrances
\$ 197,540				Provisions for Reserves and/or Designations
				Fund Balances - End of Year