

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2008

	Open Encumbrances July 1, 2007	Original Budget	Mid-Year Budget Adjustments	Final Budget
Revenues and Other Financing Sources				
Licenses, Permits, and Franchises		\$ 293	\$ --	\$ 293
Fines, Forfeitures and Penalties		18	--	18
Use of Money and Property		5,000	--	5,000
Intergovernmental Revenues		51,416	--	51,416
Charges for Services		18,239	(149)	18,090
Other Revenues		8,267	2,006	10,273
Transfers In		--	2,000	2,000
Total Revenues and Other Financing Sources		83,233	3,857	87,090
Expenditures/Encumbrances				
Public Ways and Facilities:				
Roads	\$ 24,754	86,967	18,389	130,110
Foothill Circulation Phasing Plan	1,941	5,104	2,272	9,317
Total Expenditures/Encumbrances and Other Financing Uses	26,695	92,071	20,661	139,427
Excess (Deficit) of Revenues and Other Financing Sources				
Over Expenditures/Encumbrances	(26,695)	(8,838)	(16,804)	(52,337)
Fund Balances - Beginning of Year	--	22,420	--	22,420
Cancellation of Reserves/Designations	--	--	16,804	16,804
Fund Balance Reserved for Encumbrances	26,695	--	--	26,695
Provisions for Reserves and/or Designations	--	(13,582)	--	(13,582)
Fund Balances - End of Year	\$ --	\$ --	\$ --	\$ --

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

Budgetary Comparison Statement
Roads
(Dollar Amounts in Thousands)

Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance	
		Open Encumbrances June 30, 2008	Unspent Appropriations
\$ 503	\$ 210		
10	(8)		
5,164	164		
56,786	5,370		
13,311	(4,779)		
790	(9,483)		
2,000	--		
<u>78,564</u>	<u>(8,526)</u>		
74,529	55,581	\$ 31,579	\$ 24,002
986	8,331	3,427	4,904
<u>75,515</u>	<u>63,912</u>	<u>\$ 35,006</u>	<u>\$ 28,906</u>
3,049	<u>\$ 55,386</u>		
111,841			
(85,231)			
35,006			
50,225			
<u>\$ 114,890</u>			

Revenues and Other Financing Sources

Licenses, Permits, and Franchises
Fines, Forfeitures and Penalties
Use of Money and Property
Intergovernmental Revenues
Charges for Services
Other Revenues
Transfers In
Total Revenues

Expenditures/Encumbrances

Public Ways and Facilities:
Roads
Foothill Circulation Phasing Plan
Total Expenditures/Encumbrances
and Other Financing Uses
Excess (Deficit) of Revenues
and Other Financing Sources
Over Expenditures/Encumbrances

Fund Balances - Beginning of Year
Cancellation of Reserves/Designations
Fund Balance Reserved for Encumbrances
Provisions for Reserves and/or Designations
Fund Balances - End of Year