

County of Orange  
 Comprehensive Annual Financial Report  
 For the Year Ended June 30, 2010

	Open Encumbrances July 1, 2009	Original Budget	Mid-Year Budget Adjustments	Final Budget
<b>Revenues and Other Financing Sources</b>				
Taxes		\$ 68,286	\$ --	\$ 68,286
Licenses, Permits, and Franchises		417	--	417
Fines, Forfeitures and Penalties		46	--	46
Use of Money and Property		12,157	--	12,157
Intergovernmental		5,962	--	5,962
Charges for Services		14,184	11	14,195
Other		47,720	--	47,720
Transfers In		1,598	--	1,598
Total Revenues and Other Financing Sources		<u>150,370</u>	<u>11</u>	<u>150,381</u>
<b>Expenditures/Encumbrances and Other Financing Uses</b>				
Public Protection:				
OC Flood	\$ 35,545	134,213	10	169,768
OC Santa Ana River	--	58	--	58
OC Flood - Capital	17,884	50,657	50,343	118,884
Total Expenditures/Encumbrances and Other Financing Uses	<u>53,429</u>	<u>184,928</u>	<u>50,353</u>	<u>288,710</u>
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	(53,429)	(34,558)	(50,342)	(138,329)
Fund Balances - Beginning of Year	--	28,473	--	28,473
Cancellation of Reserves/Designations	--	20,348	50,342	70,690
Fund Balance Reserved for Encumbrances	53,429	--	--	53,429
Provisions for Reserves and/or Designations	--	(14,263)	--	(14,263)
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  
Flood Control District  
(Dollar Amounts in Thousands)

Actual Revenues & Expenditures on Budgetary Basis (See Note 1)	Variance Positive (Negative)	Variance		
		Open Encumbrances June 30, 2010	Unspent Appropriations	
\$ 66,628	\$ (1,658)			<b>Revenues and Other Financing Sources</b>
193	(224)			Taxes
43	(3)			Licenses, Permits, and Franchises
4,384	(7,773)			Fines, Forfeitures and Penalties
28,067	22,105			Use of Money and Property
12,262	(1,933)			Intergovernmental
4,291	(43,429)			Charges for Services
1,598	--			Other
<u>117,466</u>	<u>(32,915)</u>			Transfers In
				Total Revenues and Other Financing Sources
				<b>Expenditures/Encumbrances and Other Financing Uses</b>
				Public Protection:
87,220	82,548	\$ 24,460	\$ 58,088	OC Flood
--	58	--	58	OC Santa Ana River
<u>69,735</u>	<u>49,149</u>	<u>8,627</u>	<u>40,522</u>	OC Flood - Capital
				Total Expenditures/Encumbrances and Other Financing Uses
<u>156,955</u>	<u>131,755</u>	<u>\$ 33,087</u>	<u>\$ 98,668</u>	Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses
				Fund Balances - Beginning of Year
(39,489)	<u>\$ 98,840</u>			Cancellation of Reserves/Designations
321,587				Fund Balance Reserved for Encumbrances
(216,263)				Provisions for Reserves and/or Designations
33,087				Fund Balances - End of Year
<u>183,175</u>				
<u>\$ 282,097</u>				