

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2011

	General Fund	Roads	Flood Control District
Revenues			
Taxes	\$ 555,229	\$ --	\$ 66,262
Licenses, Permits, and Franchises	15,121	333	291
Fines, Forfeitures and Penalties	42,442	11	30
Use of Money and Property	6,404	937	3,248
Intergovernmental	1,346,710	48,720	21,528
Charges for Services	418,768	21,693	12,968
Other	19,075	773	4,493
Total Revenues	<u>2,403,749</u>	<u>72,467</u>	<u>108,820</u>
Expenditures			
Current			
General Government	155,629	--	--
Public Protection	975,366	--	68,614
Public Ways and Facilities	41,687	60,685	--
Health and Sanitation	573,531	--	--
Public Assistance	753,177	--	--
Education	--	--	--
Recreation and Cultural Services	--	--	--
Capital Outlay	10,142	30,495	19,577
Debt Service			
Principal Retirement	18,619	--	2,001
Interest	14,220	--	--
Total Expenditures	<u>2,542,371</u>	<u>91,180</u>	<u>90,192</u>
Excess (Deficit) of Revenues Over Expenditures	(138,622)	(18,713)	18,628
Other Financing Sources (Uses)			
Transfers In (Note 9)	231,664	--	--
Transfers Out (Note 9)	(115,029)	--	(3,178)
Bonds Issued (Note 11)	--	--	36,000
Payment to Refunded Bond Escrow Agent	--	--	--
Capital Leases (Note 13)	133	--	--
Total Other Financing Sources (Uses)	<u>116,768</u>	<u>--</u>	<u>32,822</u>
Net Change in Fund Balances	(21,854)	(18,713)	51,450
Fund Balances - Beginning of Year	268,284	125,903	280,722
Adjustment Due to Change in Accounting Principle (Note 2)	32,164	--	--
Fund Balances - Beginning of Year, as Restated	<u>300,448</u>	<u>125,903</u>	<u>280,722</u>
Fund Balances - End of Year	<u>\$ 278,594</u>	<u>\$ 107,190</u>	<u>\$ 332,172</u>

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

Statement of Revenues, Expenditures, and Changes
in Fund Balances Governmental Funds
(Dollar Amounts in Thousands)

Other Public Protection	Teeter Plan Obligation Commercial Paper Program Note	Other Governmental Funds	Total Governmental Funds
\$ --	\$ --	\$ 116,618	\$ 738,109
--	--	1,086	16,831
6,837	24,664	19,477	93,461
3,470	1,015	74,440	89,514
34,315	--	293,793	1,745,066
7,647	--	17,840	478,916
6,820	--	32,964	64,125
<u>59,089</u>	<u>25,679</u>	<u>556,218</u>	<u>3,226,022</u>
--	1,989	49,575	207,193
24,283	--	4	1,068,267
--	--	8,417	110,789
--	--	3,262	576,793
--	--	158,527	911,704
--	--	37,671	37,671
--	--	84,506	84,506
6,159	--	17,938	84,311
--	--	67,065	87,685
--	654	25,760	40,634
<u>30,442</u>	<u>2,643</u>	<u>452,725</u>	<u>3,209,553</u>
28,647	23,036	103,493	16,469
7,692	--	156,396	395,752
(22,750)	(28,000)	(219,317)	(388,274)
--	--	--	36,000
--	--	(710)	(710)
--	--	--	133
<u>(15,058)</u>	<u>(28,000)</u>	<u>(63,631)</u>	<u>42,901</u>
13,589	(4,964)	39,862	59,370
105,922	(3,110)	971,159	1,748,880
--	--	(32,164)	--
<u>105,922</u>	<u>(3,110)</u>	<u>938,995</u>	<u>1,748,880</u>
<u>\$ 119,511</u>	<u>\$ (8,074)</u>	<u>\$ 978,857</u>	<u>\$ 1,808,250</u>

Revenues

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

Expenditures

Current
General Government
Public Protection
Public Ways and Facilities
Health and Sanitation
Public Assistance
Education
Recreation and Cultural Services
Capital Outlay
Debt Service
Principal Retirement
Interest
Total Expenditures
Excess (Deficit) of Revenues Over Expenditures

Other Financing Sources (Uses)

Transfers In (Note 9)
Transfers Out (Note 9)
Bonds Issued (Note 11)
Payment to Refunded Bond Escrow Agent
Capital Leases (Note 13)
Total Other Financing Sources (Uses)

Net Change in Fund Balances

Fund Balances - Beginning of Year
Adjustment Due to Change in Accounting Principle (Note 2)
Fund Balances - Beginning of Year, as Restated
Fund Balances - End of Year