

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2005

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

	Open Encumbrances July 1, 2004	Original Budget	Mid-Year Adjustments	Final Budget	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance	
							Open Encumbrances June 30, 2005	Unspent Appropriations
Redevelopment Agency Bonds								
Revenues and Other								
Financing Sources								
Taxes		\$ 19,596	\$ --	\$ 19,596	\$ 23,747	\$ 4,151		
Fines, Forfeitures and Penalties		--	--	--	14	14		
Use of Money and Property		400	--	400	693	293		
Intergovernmental Revenues		247	--	247	292	45		
Other Revenues		--	--	--	30	30		
Transfers In		1,605	--	1,605	1,577	(28)		
Total Revenues and Other Financing Sources		<u>21,848</u>	<u>--</u>	<u>21,848</u>	<u>26,353</u>	<u>4,505</u>		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Orange County Development								
Agency Debt Service -								
Santa Ana Heights	\$ --	13,087	--	13,087	9,654	3,433	\$ --	\$ 3,433
Orange County Development								
Agency - Neighborhood								
Development and Preservation								
Project, Debt Service	--	12,263	1,181	13,444	11,720	1,724	--	1,724
Total Expenditures/Encumbrances and Other Financing Uses	--	<u>25,350</u>	<u>1,181</u>	<u>26,531</u>	<u>21,374</u>	<u>5,157</u>	<u>\$ --</u>	<u>\$ 5,157</u>
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	--	(3,502)	(1,181)	(4,683)	4,979	<u>\$ 9,662</u>		
Fund Balances - Beginning of Year	--	6,977	--	6,977	16,158			
Cancellation of Reserves/Designations	--	8,595	--	8,595	(11,265)			
Provisions for Reserves and/or Designations	--	(12,070)	1,181	(10,889)	11,265			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 21,137</u>			
Public Facilities Corporation								
Bonds, Master Lease								
Fund Balances - Non-Budgeted Funds -								
Beginning of Year	\$ --	\$ --	\$ --	\$ --	\$ 3,321			
Net Decrease in Fund Balances - Non-Budgeted Fund	--	--	--	--	347			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,668</u>			

Supplemental Information
(Dollar Amounts in Thousands)

	Open Encumbrances July 1, 2004	Original Budget	Mid-Year Adjustments	Final Budget	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance	
							Open Encumbrances June 30, 2005	Unspent Appropriations
Pension Obligation Bonds								
Revenues and Other								
Financing Sources								
Use of Money and Property		\$ 2,000	\$ 2,300	\$ 4,300	\$ 23,224	\$ 18,924		
Transfers In		6,940	--	6,940	7,769	829		
Total Revenues and Other Financing Sources		8,940	2,300	11,240	30,993	19,753		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Pension Obligation Bonds								
Debt Service	\$ --	15,375	2,299	17,674	17,378	296	\$ --	\$ 296
Total Expenditures/Encumbrances and Other Financing Uses	--	15,375	2,299	17,674	17,378	296	--	296
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	--	(6,435)	1	(6,434)	13,615	\$ 20,049		
Fund Balances - Beginning of Year	--	8,163	--	8,163	214,658			
Cancellation of Reserves/Designations	--	--	--	--	(151,918)			
Provisions for Reserves and/or Designations	--	(1,728)	(1)	(1,729)	151,918			
Fund Balances - End of Year	\$ --	\$ --	\$ --	\$ --	\$ 228,273			
Orange County Special Financing Authority								
Revenues								
Fines, Forfeitures and Penalties		\$ 42,500	\$ --	\$ 42,500	\$ 6,488	\$ (36,012)		
Use of Money and Property		3,200	--	3,200	3,211	11		
Total Revenues		45,700	--	45,700	9,699	(36,001)		
Expenditures/Encumbrances								
General Government:								
Orange County Special								
Financing Authority	\$ --	73,265	--	73,265	8,291	64,974	\$ --	\$ 64,974
Total Expenditures/Encumbrances	--	73,265	--	73,265	8,291	64,974	--	64,974
Excess (Deficit) of Revenues Over Expenditures/Encumbrances	--	(27,565)	--	(27,565)	1,408	\$ 28,973		
Fund Balances - Beginning of Year	--	7,261	--	7,261	140,492			
Cancellation of Reserves/Designations	--	20,304	--	20,304	(100,842)			
Provisions for Reserves and/or Designations	--	--	--	--	100,842			
Fund Balances - End of Year	\$ --	\$ --	\$ --	\$ --	\$ 141,900			
Orange County Public Financing Authority								
Fund Balances - Non-Budgeted Fund - Beginning of Year	\$ --	\$ --	\$ --	\$ --	\$ 8,836			
Net Increase in Fund Balances - Non-Budgeted Fund	--	--	--	--	(7)			
Fund Balances - End of Year	\$ --	\$ --	\$ --	\$ --	\$ 8,829			