	Open Encumbrances July 1, 2005		Original Budget		Mid-Year Budget Adjustments		Final Budget	
Revenues and Other Financing Sources								
Taxes		\$		\$		\$	36,375	
Licenses, Permits, and Franchises			259				259	
Fines, Forfeitures and Penalties			168				168	
Use of Money and Property			28,583		7		28,590	
Intergovernmental Revenues			18,292		686		18,978	
Charges for Services			7,077				7,077	
Other Revenues			4,032		941		4,973	
Transfers In			2,045		13,494		15,539	
Total Revenues and Other Financing Sources		_	96,831		15,128		111,959	
Expenditures/Encumbrances								
Recreation and Cultural Services:								
County Tidelands - Newport Bay	\$ 517		4,987		4		5,508	
County Tidelands - Dana Point	2,315		26,493		1,472		30,280	
Harbors, Beaches, and Parks	10,171		71,209		9,121		90,501	
Harbors, Beaches, and Parks Capital			·		12,969		12,969	
Dana Point DBW Loan Reserve					405		405	
Total Expenditures/Encumbrances	13,003		102,689		23,971		139,663	
Excess (Deficit) of Revenues			, , , , , , , , , , , , , , , , , , , ,		- , -		,	
and Other Financing Sources								
Over Expenditures/Encumbrances	(13,003))	(5,858)		(8,843)		(27,704)	
Fund Balances - Beginning of Year			5,910				5,910	
Cancellation of Reserves/Designations			12,127				12,127	
Fund Balance Reserved for Encumbrances	13,003		·				13,003	
Provisions for Reserves and/or Designations			(12,179)		8,843		(3,336)	
Fund Balances - End of Year	\$	\$		\$		\$		

Actual	Revenues		Variance	Variance		e		
& Exp	enditures		Positive	С	pen Encumbrances	s Unspent		
on Budg	getary Basis	(Negative)		June 30, 2006		Appropriations	
\$	39,937 307 125 31,196 2,302 5,853 876 8,800	\$	3,562 48 (43) 2,606 (16,676) (1,224) (4,097) (6,739)					Revenues and Other Financing Sources Taxes Licenses, Permits, and Franchises Fines, Forfeitures and Penalties Use of Money and Property Intergovernmental Revenues Charges for Services Other Revenues Transfers In
	89,396		(22,563)					Total Revenues and Other Financing Sources
								Expenditures/Encumbrances Recreation and Cultural Services:
	3,137		2,371	\$	457	\$	1,914	County Tidelands - Newport Bay
	17,554		12,726		3,834		8,892	County Tidelands - Dana Point
	54,443		36,058		6,794		29,264	Harbors, Beaches, and Parks
	79		12,890		5,927		6,963	Harbors, Beaches, and Parks Capital
			405				405	Dana Point DBW Loan Reserve
	75,213 14,183	\$	64,450 41,887	<u>\$</u>	17,012	<u>\$</u>	47,438	Total Expenditures/Encumbrances Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances
	49,974							Fund Balances - Beginning of Year
	(39,640)							Cancellation of Reserves/Designations
	17,012							Fund Balance Reserved for Encumbrances
	22,628							Provisions for Reserves and/or Designations
\$	64,157							Fund Balances - End of Year
Ф	04,107							runu balances - Enu or real