	Open Encumbrances July 1, 2007		Original Budget		Mid-Year Budget Adjustments		Final Budget	
Revenues and Other Financing Sources								
Taxes			\$	46,795	\$		\$	46,795
Licenses, Permits, and Franchises				299				299
Fines, Forfeitures and Penalties				224				224
Use of Money and Property				37,034				37,034
Intergovernmental Revenues				12,802		2,052		14,854
Charges for Services				6,339				6,339
Other Revenues				44,540		(42,941)		1,599
Transfers In				30,187		1,406		31,593
Total Revenues and Other Financing Sources				178,220		(39,483)		138,737
Expenditures/Encumbrances and Other Financing Uses								
Recreation and Cultural Services:								
County Tidelands - Newport Bay	\$	289		12,303		1,522		14,114
Dana Point Tidelands	·	3,725		81,760		(39,977)		45,508
Harbors, Beaches, and Parks		4,787		89,892		2,806		97,485
Harbors, Beaches, and Parks Capital		5,044		38,973		1,314		45,331
Dana Point State Department of Boating								
and Waterways Loan Reserve				1,031		(91)		940
Total Expenditures/Encumbrances								
and Other Financing Uses		13,845		223,959		(34,426)		203,378
Excess (Deficit) of Revenues	-					, , ,		
and Other Financing Sources								
Over Expenditures/Encumbrances								
and Other Financing Uses		(13,845)		(45,739)		(5,057)		(64,641)
and other i manding oses		(10,040)		(40,100)		(0,001)		(04,041)
Fund Balances - Beginning of Year				49,977				49,977
Cancellation of Reserves/Designations				1,974		5,057		7,031
Fund Balance Reserved for Encumbrances		13,845						13,845
Provisions for Reserves and/or Designations				(6,212)				(6,212)
Fund Balances - End of Year	\$		\$		\$		\$	

Actual Revenues		١	Variance		Variance		e	
& E	xpenditures		Positive	Ор	en Encumbrances		Unspent	
on Bu	dgetary Basis	1)	Negative)		June 30, 2008		Appropriations	
		_						Revenues and Other Financing Sources
\$	50,322	\$	3,527					Taxes
	375		76					Licenses, Permits, and Franchises
	150		(74)					Fines, Forfeitures and Penalties
	37,547		513					Use of Money and Property
	12,440		(2,414)					Intergovernmental Revenues
	6,878		539					Charges for Services
	1,326		(273)					Other Revenues
	4,528		(27,065)					Transfers In
	113,566		(25,171)					Total Revenues and Other Financing Sources
								Expenditures/Encumbrances and Other Financing Uses
								Recreation and Cultural Services:
	3,762		10,352	\$	18	\$	10,334	County Tidelands - Newport Bay
	16,643		28,865		2,313		26,552	Dana Point Tidelands
	48,716		48,769		5,163		43,606	Harbors, Beaches, and Parks
	11,694		33,637		2,649		30,988	Harbors, Beaches, and Parks Capital
								Dana Point State Department of Boating
	1		939				939	and Waterways Loan Reserve
								Total Expenditures/Encumbrances
	80,816		122,562	\$	10,143	\$	112,419	and Other Financing Uses
								Excess (Deficit) of Revenues
								and Other Financing Sources
								Over Expenditures/Encumbrances
	32,750	\$	97,391					and Other Financing Uses
	88,706							Fund Balances - Beginning of Year
	(38,325)							Cancellation of Reserves/Designations
	10,143							Fund Balance Reserved for Encumbrances
	28,182							Provisions for Reserves and/or Designations
\$	121,456							Fund Balances - End of Year