

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
Revenues and Other Financing Sources				
Licenses, Permits, and Franchises		\$ 411	\$ --	\$ 411
Fines, Forfeitures and Penalties		16	--	16
Use of Money and Property		4,785	--	4,785
Intergovernmental		50,988	16,821	67,809
Charges for Services		30,979	4,577	35,556
Other		2,311	13,710	16,021
Total Revenues and Other Financing Sources		<u>89,490</u>	<u>35,108</u>	<u>124,598</u>
Expenditures/Encumbrances and Other Financing Uses				
Public Ways and Facilities:				
OC Road	\$ 45,511	140,747	7,059	193,317
Foothill Circulation Phasing Plan	1,535	4,994	11,742	18,271
Total Expenditures/Encumbrances	<u>47,046</u>	<u>145,741</u>	<u>18,801</u>	<u>211,588</u>
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	(47,046)	(56,251)	16,307	(86,990)
Fund Balances - Beginning of Year	--	56,991	--	56,991
Cancellation of Reserves/Designations	--	--	--	--
Fund Balance Reserved for Encumbrances	47,046	--	--	47,046
Provisions for Reserves and/or Designations	--	(740)	(16,307)	(17,047)
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
Roads
(Dollar Amounts in Thousands)

Actual Revenues & Expenditures on Budgetary Basis (See Note 1)	Variance Positive (Negative)	Variance		
		Open Encumbrances June 30, 2010	Unspent Appropriations	
\$ 311	\$ (100)			Revenues and Other Financing Sources
9	(7)			Licenses, Permits, and Franchises
1,077	(3,708)			Fines, Forfeitures and Penalties
81,536	13,727			Use of Money and Property
15,974	(19,582)			Intergovernmental
898	(15,123)			Charges for Services
<u>99,805</u>	<u>(24,793)</u>			Other
				Total Revenues and Other Financing Sources
				Expenditures/Encumbrances and Other Financing Uses
				Public Ways and Facilities:
				OC Road
72,860	120,457	\$ 51,540	\$ 68,917	Foothill Circulation Phasing Plan
895	17,376	14,037	3,339	Total Expenditures/Encumbrances
<u>73,755</u>	<u>137,833</u>	<u>\$ 65,577</u>	<u>\$ 72,256</u>	Excess (Deficit) of Revenues and Other Financing Sources
				Over Expenditures/Encumbrances and Other Financing Uses
26,050	\$ 113,040			Fund Balances - Beginning of Year
93,312				Cancellation of Reserves/Designations
(71,868)				Fund Balance Reserved for Encumbrances
65,577				Provisions for Reserves and/or Designations
6,291				Fund Balances - End of Year
<u>\$ 119,362</u>				