

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2007

	General Fund	Roads	Public Library	Tobacco Settlement
Revenues				
Taxes	\$ 505,562	\$ --	\$ 34,082	\$ --
Licenses, Permits, and Franchises	8,301	358	3,498	--
Fines, Forfeitures and Penalties	46,973	9	15	--
Use of Money and Property	22,434	8,089	568	411
Intergovernmental	1,416,768	39,237	1,947	--
Charges for Services	361,516	12,187	1,174	--
Other	30,674	1,151	358	29,556
Total Revenues	<u>2,392,228</u>	<u>61,031</u>	<u>41,642</u>	<u>29,967</u>
Expenditures				
Current				
General Government	173,329	--	--	8
Public Protection	921,270	--	--	--
Public Ways and Facilities	38,795	45,849	--	--
Health and Sanitation	515,690	--	--	--
Public Assistance	662,330	--	--	--
Education	--	--	35,904	--
Recreation and Cultural Services	--	--	--	--
Capital Outlay	29,483	6,552	2,794	--
Debt Service				
Principal Retirement	121,961	--	3,660	--
Interest	22,134	--	210	--
Debt Issuance Costs	263	--	--	--
Total Expenditures	<u>2,485,255</u>	<u>52,401</u>	<u>42,568</u>	<u>8</u>
Excess (Deficit) of Revenues Over Expenditures	(93,027)	8,630	(926)	29,959
Other Financing Sources (Uses)				
Transfers In (Note 8)	129,321	--	3,600	6
Transfers Out (Note 8)	(116,680)	--	(477)	(29,886)
Bonds Issued (Note 10)	--	--	--	--
Premium on Bonds Issued (Note 10)	--	--	--	--
Principal Payment on Demand Bonds	105,991	--	--	--
Total Other Financing Sources (Uses)	<u>118,632</u>	<u>--</u>	<u>3,123</u>	<u>(29,880)</u>
Net Change in Fund Balances	25,605	8,630	2,197	79
Fund Balances - Beginning of Year	358,135	103,211	7,306	5,995
Fund Balances - End of Year	<u>\$ 383,740</u>	<u>\$ 111,841</u>	<u>\$ 9,503</u>	<u>\$ 6,074</u>

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

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

Flood Control District	Harbors, Beaches, and Parks	Other Public Protection	Other Governmental Funds	Total Governmental Funds	
\$ 62,563	\$ 46,487	\$ --	\$ 25,584	\$ 674,278	Revenues
741	370	9,141	880	23,289	Taxes
30	193	3,859	22,274	73,353	Licenses, Permits, and Franchises
16,209	36,822	16,831	63,678	165,042	Fines, Forfeitures and Penalties
27,884	9,686	33,735	193,694	1,722,951	Use of Money and Property
11,851	6,434	7,392	5,517	406,071	Intergovernmental
19,551	3,157	8,470	11,129	104,046	Charges for Services
<u>138,829</u>	<u>103,149</u>	<u>79,428</u>	<u>322,756</u>	<u>3,169,030</u>	Other
					Total Revenues
					Expenditures
					Current
--	--	--	31,248	204,585	General Government
54,357	--	30,095	15	1,005,737	Public Protection
--	--	--	6,039	90,683	Public Ways and Facilities
--	--	--	1,211	516,901	Health and Sanitation
--	--	--	125,996	788,326	Public Assistance
--	--	--	--	35,904	Education
--	73,110	--	276	73,386	Recreation and Cultural Services
56,686	14,062	4,587	40,209	154,373	Capital Outlay
--	--	--	65,391	191,012	Debt Service
49	--	--	36,193	58,586	Principal Retirement
--	--	--	536	799	Interest
<u>111,092</u>	<u>87,172</u>	<u>34,682</u>	<u>307,114</u>	<u>3,120,292</u>	Debt Issuance Costs
					Total Expenditures
27,737	15,977	44,746	15,642	48,738	Excess (Deficit) of Revenues Over Expenditures
					Other Financing Sources (Uses)
900	9,372	981	153,958	298,138	Transfers In (Note 8)
(24)	(800)	(35,651)	(104,527)	(288,045)	Transfers Out (Note 8)
--	--	--	32,700	32,700	Bonds Issued (Note 10)
--	--	--	2,140	2,140	Premium on Bonds Issued (Note 10)
--	--	--	--	105,991	Principal Payment on Demand Bonds
<u>876</u>	<u>8,572</u>	<u>(34,670)</u>	<u>84,271</u>	<u>150,924</u>	Total Other Financing Sources (Uses)
					Net Change in Fund Balances
28,613	24,549	10,076	99,913	199,662	
<u>226,646</u>	<u>64,157</u>	<u>223,313</u>	<u>909,638</u>	<u>1,898,401</u>	Fund Balances - Beginning of Year
<u>\$ 255,259</u>	<u>\$ 88,706</u>	<u>\$ 233,389</u>	<u>\$ 1,009,551</u>	<u>\$ 2,098,063</u>	Fund Balances - End of Year