COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

	Total Nonmajor Governmental Funds	Special Revenue			
		Parking Facilities	Redevelopment Agency	Service Area, Lighting, Maintenance, & Assessment Districts	Other Environmental Management
Revenues					
Taxes	$ 116,618	$ --	$ 5,328	$ 473	$ --
Licenses, Permits, and Franchises	1,086	--	--	--	--
Fines, Forfeitures and Penalties	19,477	--	--	--	10
Use of Money and Property	74,440	8,980	714	376	276
Intergovernmental	293,793	530	--	4	153
Charges for Services	17,840	141	--	22	57
Other	32,964	19	103	45	208
Total Revenues	556,218	9,670	6,145	920	704
Expenditures					
Current					
General Government	49,575	--	--	15,772	147
Public Protection	4	--	--	--	4
Public Ways and Facilities	8,417	7,608	--	390	419
Health and Sanitation	3,262	--	--	--	--
Public Assistance	158,527	--	1,998	--	--
Education	37,671	--	--	--	--
Recreation and Cultural Services	84,506	--	--	--	--
Capital Outlay	17,938	106	--	58	--
Debt Service					
Principal Retirement	67,065	--	--	--	--
Interest	25,760	--	--	--	--
Total Expenditures	452,725	7,714	1,998	16,220	570
Excess (Deficit) of Revenues Over Expenditures	103,493	1,956	4,147	(15,300)	134
Other Financing Sources (Uses)					
Transfers In	156,396	1,400	20	445	--
Transfers Out	(219,317)	(3,989)	(1,540)	--	(531)
Capital Leases	(710)	--	--	(710)	--
Total Other Financing Sources (Uses)	(63,631)	(2,589)	(1,520)	(265)	(531)
Net Change in Fund Balances	39,862	(633)	2,627	(15,565)	(397)
Fund Balances - Beginning of Year	971,159	3,560	45,345	76,833	3,537
Adjustment Due to Change in Accounting Principle (Note 2)	(32,164)	--	--	--	--
Fund Balances - Beginning of Year, as restated	938,995	3,560	45,345	76,833	3,537
Fund Balances - End of Year	$ 978,857	$ 2,927	$ 47,972	$ 61,268	$ 3,140

Tobacco Settlement	Community & Welfare Services	OC Parks	OC Dana Point Harbor	Designated Special Revenue	
					Revenues
$ --	$ --	$ 49,230	$ --	$ --	Taxes
--	709	377	--	--	Licenses, Permits, and Franchises
--	--	45	119	--	Fines, Forfeitures and Penalties
50	563	9,463	22,559	--	Use of Money and Property
--	36,122	3,376	--	--	Intergovernmental
--	8,989	5,505	755	--	Charges for Services
26,235	309	3,787	226	--	Other
26,285	46,692	71,783	23,659	--	Total Revenues
					Expenditures
					Current
10	--	--	--	--	General Government
--	--	--	--	--	Public Protection
--	--	--	--	--	Public Ways and Facilities
--	--	--	--	--	Health and Sanitation
--	31,281	--	--	--	Public Assistance
--	--	--	--	--	Education
--	--	65,300	19,206	--	Recreation and Cultural Services
--	--	6,139	21	--	Capital Outlay
					Debt Service
--	--	--	--	--	Principal Retirement
--	--	--	--	--	Interest
10	31,281	71,439	19,227	--	Total Expenditures
26,275	15,411	344	4,432	--	Excess (Deficit) of Revenues Over Expenditures
					Other Financing Sources (Uses)
10	13,618	33	42,553	--	Transfers In
(28,633)	(21,989)	(42,553)	(18)	--	Transfers Out
--	--	--	--	--	Capital Leases
(28,623)	(8,371)	(42,520)	42,535	--	Total Other Financing Sources (Uses)
(2,348)	7,040	(42,176)	46,967	--	Net Change in Fund Balances
7,215	40,316	144,952		6,214	Fund Balances - Beginning of Year
--	--	--	--	(6,214)	Adjustment Due to Change in Accounting Principle (Note 2)
7,215	40,316	144,952	--	--	Fund Balances - Beginning of Year, as restated
$ 4,867	$ 47,356	$ 102,776	$ 46,967	$ --	Fund Balances - End of Year

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS

	Special Revenue				
	Recovery Certificates of Participation	Schedule I County-Administered Accounts	OC Public Libraries	Plan of Adjustment Available Cash	Health Care Programs
Revenues					
Taxes	$ --	$ --	$ 36,447	$ --	$ --
Licenses, Permits, and Franchises	--	--	--	--	--
Fines, Forfeitures and Penalties	--	--	16	--	8,864
Use of Money and Property	--	46	406	18	2,021
Intergovernmental	--	--	1,632	--	123,880
Charges for Services	--	--	1,134	--	1,217
Other	--	--	533	--	52
Total Revenues	--	46	40,168	18	136,034
Expenditures					
Current					
General Government	--	6	--	10,432	--
Public Protection	--	--	--	--	--
Public Ways and Facilities	--	--	--	--	--
Health and Sanitation	--	--	--	--	3,262
Public Assistance	--	--	--	--	--
Education	--	--	37,671	--	--
Recreation and Cultural Services	--	--	--	--	--
Capital Outlay	--	--	1,502	--	--
Debt Service					
Principal Retirement	--	--	--	--	--
Interest	--	--	--	--	--
Total Expenditures	--	6	39,173	10,432	3,262
Excess (Deficit) of Revenues Over Expenditures	--	40	995	(10,414)	132,772
Other Financing Sources (Uses)					
Transfers In	--	--	65	10,793	11
Transfers Out	--	--	(452)	--	(104,587)
Capital Leases	--	--	--	--	--
Total Other Financing Sources (Uses)	--	--	(387)	10,793	(104,576)
Net Change in Fund Balances	--	40	608	379	28,196
Fund Balances - Beginning of Year	3,756	5,917	10,294	9,959	176,746
Adjustment Due to Change in Accounting Principle (Note 2)	(3,756)	--	--	--	--
Fund Balances - Beginning of Year, as restated	--	5,917	10,294	9,959	176,746
Fund Balances - End of Year	$ --	$ 5,957	$ 10,902	$ 10,338	$ 204,942

Special Revenue		Debt Service			
Orange County Housing Authority	Other Governmental Resources	Redevelopment Agency Bonds	Public Facilities Corporation Bonds, Master Lease	Pension Obligation Bonds	
					Revenues
$ --	$ --	$ 25,140	$ --	$ --	Taxes
--	--	--	--	--	Licenses, Permits, and Franchises
--	--	46	--	--	Fines, Forfeitures and Penalties
262	10	580	127	26,100	Use of Money and Property
127,793	--	303	--	--	Intergovernmental
--	20	--	--	--	Charges for Services
684	107	67	--	--	Other
128,739	137	26,136	127	26,100	Total Revenues
					Expenditures
					Current
--	1,211	13,501	--	25	General Government
--	--	--	--	--	Public Protection
--	--	--	--	--	Public Ways and Facilities
--	--	--	--	--	Health and Sanitation
125,248	--	--	--	--	Public Assistance
--	--	--	--	--	Education
--	--	--	--	--	Recreation and Cultural Services
--	26	--	--	--	Capital Outlay
					Debt Service
--	--	2,730	694	4,651	Principal Retirement
--	--	2,402	1,906	7,809	Interest
125,248	1,237	18,633	2,600	12,485	Total Expenditures
					Excess (Deficit) of Revenues
3,491	(1,100)	7,503	(2,473)	13,615	Over Expenditures
					Other Financing Sources (Uses)
--	100	1,540	2,398	--	Transfers In
--	(3)	(7,391)	--	--	Transfers Out
--	--	--	--	--	Capital Leases
--	97	(5,851)	2,398	--	Total Other Financing Sources (Uses)
3,491	(1,003)	1,652	(75)	13,615	Net Change in Fund Balances
23,388	24,755	62,045	3,717	173,289	Fund Balances - Beginning of Year
--	(22,194)	--	--	--	Adjustment Due to Change in Accounting Principle (Note 2)
23,388	2,561	62,045	3,717	173,289	Fund Balances - Beginning of Year, as restated
$ 26,879	$ 1,558	$ 63,697	$ 3,642	$ 186,904	Fund Balances - End of Year

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS

	Debt Service	Capital Projects		Permanent Fund
	Orange County Public Financing Authority	Criminal Justice Facilities	Redevelopment Agency	Regional Park Endowment
Revenues				
Taxes	$ --	$ --	$ --	$ --
Licenses, Permits, and Franchises	--	--	--	--
Fines, Forfeitures and Penalties	--	10,377	--	--
Use of Money and Property	1,255	172	460	2
Intergovernmental	--	--	--	--
Charges for Services	--	--	--	--
Other	--	38	392	159
Total Revenues	1,255	10,587	852	161
Expenditures				
Current				
General Government	--	--	8,471	--
Public Protection	--	--	--	--
Public Ways and Facilities	--	--	--	--
Health and Sanitation	--	--	--	--
Public Assistance	--	--	--	--
Education	--	--	--	--
Recreation and Cultural Services	--	--	--	--
Capital Outlay	--	7,574	2,512	--
Debt Service				
Principal Retirement	58,990	--	--	--
Interest	13,643	--	--	--
Total Expenditures	72,633	7,574	10,983	--
Excess (Deficit) of Revenues Over Expenditures	(71,378)	3,013	(10,131)	161
Other Financing Sources (Uses)				
Transfers In	73,470	2,569	7,371	--
Transfers Out	(2,027)	(5,604)	--	--
Capital Leases	--	--	--	--
Total Other Financing Sources (Uses)	71,443	(3,035)	7,371	--
Net Change in Fund Balances	65	(22)	(2,760)	161
Fund Balances - Beginning of Year	90,445	28,737	29,985	154
Adjustment Due to Change in Accounting Principle (Note 2)	--	--	--	--
Fund Balances - Beginning of Year, as restated	90,445	28,737	29,985	154
Fund Balances - End of Year	$ 90,510	$ 28,715	$ 27,225	$ 315