BUDGETARY COMPARISON SCHEDULES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE

	Open Encumbrances July 1, 2012	Original Budget	Mid-Year Adjustments	Final Budget	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance: Open Encumbrances June 30, 2013	Variance: Unspent Appropriations
Parking Facilities								
Revenues and Other Financing Sources								
Use of Money and Property		$ 2,697	$ --	$ 2,697	$ 2,443	$ (254)		
Charges for Services		275	--	275	261	(14)		
Other		14	--	14	20	6		
Transfers In		1,440	(1)	1,439	1,439	--		
Total Revenues and Other Financing Sources		4,426	(1)	4,425	4,163	(262)		
Expenditures/Encumbrances and Other Financing Uses								
Public Ways and Facilities:								
Parking Facilities	$ 51	5,246	(110)	5,187	4,430	757	$ 320	$ 437
Total Expenditures/Encumbrances and Other Financing Uses	51	5,246	(110)	5,187	4,430	757	$ 320	$ 437
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	(51)	(820)	109	(762)	(267)	$ 495		
Fund Balance - Beginning of Year	1,534	1,534	--	1,534	1,534			
Fund Balance - End of Year	$ 1,483	$ 714	$ --	$ 772	$ 1,267			
Service Area, Lighting, Maintenance and Assessment Districts								
Revenues and Other Financing Sources								
Taxes		$ 492	$ --	$ 492	$ 500	$ 8		
Use of Money and Property		186	1	187	192	5		
Intergovernmental		3	--	3	4	1		
Charges for Services		22	--	22	24	2		
Other		36	--	36	41	5		
Total Revenues and Other Financing Sources		739	1	740	761	21		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Aliso Viejo Community Facilities District 88-1(A) 1992-Construction	$ --	5,096	(2)	5,094	6	5,088	$ --	$ 5,088
Special Assessment-Top of the World Improvement	--	54	--	54	--	54	--	54
CFD 99-1, Ladera Construction Series A of 1999 Construction	--	21	--	21	1	20	--	20
Rancho Santa Margarita Community Facilities District 86-2, Series A of 1998 Construction	--	1,669	--	1,669	556	1,113	--	1,113
Rancho Santa Margarita Community Facilities District 86-1, Series A of 1998 Construction	--	132	--	132	132	--	--	--
CFD 2002-1 Ladera Construction	1,652	5,757	(1,773)	5,636	1,076	4,560	987	3,573
Lomas Laguna Community Facilities District 88-2 Construction	--	397	--	397	--	397	--	397
Baker Ranch Community Facilities District 87-6 Construction	--	532	(1)	531	--	531	--	531
Santa Teresita Community Facilities District 87-9 Construction	--	67	--	67	--	67	--	67
Mission Viejo Community Facilities District 87-3(A) 90 Construction	--	16	--	16	--	16	--	16
CFD 2004-1 Ladera Construction	--	26,296	(962)	25,334	2,944	22,390	--	22,390
CFD 01-1 Ladera Construction Series A of 2001 Construction	--	43	(1)	42	--	42	--	42
Santa Teresita Community Facilities District 87-9(A) 1991 Construction	--	138	--	138	--	138	--	138
CFD 00-1, Ladera Construction Series A of 2000 Construction	--	201	(2)	199	5	194	--	194
Newport Ridge Construction 92-1	--	198	--	198	--	198	--	198
Newport Ridge Construction Series B	--	179	1	180	2	178	--	178
Foothill Ranch Community Facilities District 87-4(A) 94 Construction	--	410	--	410	--	410	--	410
CFD 2003-1, Ladera Construction	827	3,627	(758)	3,696	691	3,005	158	2,847
Rancho Santa Margarita Community Facilities District 87-5C, Series A of 1994 Construction	--	74	--	74	--	74	--	74
Coto de Caza Community Facilities District 87-8(A) 94 Construction	--	70	(1)	69	--	69	--	69
Public Ways and Facilities:								
County Infrastructure Project	--	5,142	(1)	5,141	1	5,140	--	5,140
North Tustin Landscaping and Lighting Assessment District	17	2,142	236	2,395	473	1,922	124	1,798
County Service Area No. 13 - La Mirada	--	12	1	13	8	5	--	5
County Service Area No. 20 - La Habra	--	184	--	184	1	183	--	183
County Service Area No. 22 - East Yorba Linda	1	82	19	102	24	78	15	63
Total Expenditures/Encumbrances and Other Financing Uses	2,497	52,539	(3,244)	51,792	5,920	45,872	$ 1,284	$ 44,588
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	(2,497)	(51,800)	3,245	(51,052)	(5,159)	$ 45,893		
Fund Balance - Beginning of Year	53,702	53,702	--	53,702	53,702			
Fund Balance - End of Year	$ 51,205	$ 1,902	$ --	$ 2,650	$ 48,543			

BUDGETARY COMPARISON SCHEDULE
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE (Continued)

	Open Encumbrances July 1, 2012	Original Budget	Mid-Year Adjustments	Final Budget	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance: Open Encumbrances June 30, 2013	Variance: Unspent Appropriations
Other Environmental Management								
Revenues and Other Financing Sources								
Fines, Forfeitures and Penalties		$ 3	$ 3	$ 6	$ 6	$ --		
Use of Money and Property		236	(6)	230	389	159		
Intergovernmental		664	1	665	197	(468)		
Charges for Services		56	--	56	94	38		
Other		143	--	143	151	8		
Total Revenues and Other Financing Sources		1,102	(2)	1,100	837	(263)		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Real Estate Development Program	$ --	900	113	1,013	265	748	$ --	$ 748
Air Quality Improvement	--	401	12	413	39	374	--	374
Public Protection:								
Fish and Game Propagation	--	13	6	19	19	--	--	--
Survey Monument Preservation	--	455	11	466	65	401	--	401
Public Ways and Facilities:								
El Toro Improvement Fund	--	1,936	(352)	1,584	1,330	254	--	254
Recreation and Cultural Services:								
Off-Highway Vehicle Fees	--	30	1	31	31	--	--	--
Total Expenditures/Encumbrances and Other Financing Uses	--	3,735	(209)	3,526	1,749	1,777	$ --	$ 1,777
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	--	(2,633)	207	(2,426)	(912)	$ 1,514		
Fund Balance - Beginning of Year	3,727	3,727	--	3,727	3,727			
Fund Balance - End of Year	$ 3,727	$ 1,094	$ --	$ 1,301	$ 2,815			
Tobacco Settlement								
Revenues and Other Financing Sources								
Other		$ 24,107	$ --	$ 24,107	$ 40,319	$ 16,212		
Total Revenues and Other Financing Sources		24,107	--	24,107	40,319	16,212		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Orange County Tobacco Settlement Fund	$ --	26,739	3,636	30,375	23,736	6,639	$ --	$ 6,639
Tobacco Settlement Funds	--	--	--	--	--	--	--	--
Total Expenditures/Encumbrances and Other Financing Uses	--	26,739	3,636	30,375	23,736	6,639	$ --	$ 6,639
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	--	(2,632)	(3,636)	(6,268)	16,583	$ 22,851		
Fund Balance - Beginning of Year	6,268	6,268	--	6,268	6,268			
Fund Balance - End of Year	$ 6,268	$ 3,636	$ --	$ --	$ 22,851			

BUDGETARY COMPARISON SCHEDULE
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE (Continued)

	Open Encumbrances July 1, 2012	Original Budget	Mid-Year Adjustments	Final Budget	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance Open Encumbrances June 30, 2013	Variance Unspent Appropriations
Community and Welfare Services								
Revenues								
and Other Financing Sources								
Licenses, Permits, and Franchises		$ 800	$ --	$ 800	$ 699	$ (101)		
Use of Money and Property		608	--	608	658	50		
Intergovernmental		39,813	1,139	40,952	33,729	(7,223)		
Charges for Services		94,507	(839)	93,668	2,622	(91,046)		
Other		292	2,440	2,732	2,675	(57)		
Transfers In		14,281	21,259	35,540	33,387	(2,153)		
Total Revenues and Other Financing Sources		150,301	23,999	174,300	73,770	(100,530)		
Expenditures/Encumbrances								
and Other Financing Uses								
Public Assistance:								
MHSA Housing Fund	$ --	1,525	554	2,079	1	2,078	$ --	$ 2,078
Department of Labor Grants Fund	36	240	1	277	--	277	--	277
Dispute Resolution Program	--	912	--	912	618	294	8	286
Domestic Violence Program	--	1,077	(134)	943	624	319	--	319
District Community Priorities and Projects	--	50	--	50	--	50	--	50
Facilities Development and Maintenance	--	2,859	21,362	24,221	6	24,215	--	24,215
Workforce Investment Act	163	23,743	(310)	23,596	17,375	6,221	764	5,457
County Executive Office - Single Family Housing	--	3,523	2,099	5,622	12	5,610	--	5,610
OC Housing	245	99,118	628	99,991	6,821	93,170	325	92,845
Strategic Priority Affordable Housing	--	124	85	209	112	97	--	97
In-Home Support Services Public Authority	3	1,093	(21)	1,075	885	190	4	186
SSA Donations and Fees	--	1,916	537	2,453	621	1,832	--	1,832
SSA Wraparound	--	43,682	1,918	45,600	14,799	30,801	--	30,801
CalHome Program Reuse Fund	--	81	52	133	60	73	--	73
SARC Lease Conveyance	--	426	1	427	7	420	--	420
Total Expenditures/Encumbrances and Other Financing Uses	447	180,369	26,772	207,588	41,941	165,647	$ 1,101	$ 164,546
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	(447)	(30,068)	(2,773)	(33,288)	31,829	$ 65,117		
Fund Balance - Beginning of Year	52,520	52,520	--	52,520	52,520			
Fund Balance - End of Year	$ 52,073	$ 22,452	$ --	$ 19,232	$ 84,349			
OC Parks								
Revenues								
and Other Financing Sources								
Taxes		$ 49,580	$ --	$ 49,580	$ 59,969	$ 10,389		
Licenses, Permits, and Franchises		146	--	146	316	170		
Fines, Forfeitures and Penalties		30	--	30	24	(6)		
Use of Money and Property		9,265	--	9,265	10,486	1,221		
Intergovernmental		3,825	--	3,825	811	(3,014)		
Charges for Services		4,284	--	4,284	5,698	1,414		
Other		1,876	--	1,876	767	(1,109)		
Transfers In		44	1,333	1,377	349	(1,028)		
Total Revenues and Other Financing Sources		69,050	1,333	70,383	78,420	8,037		
Expenditures/Encumbrances								
and Other Financing Uses								
Recreation and Cultural Services:								
County Tidelands - Newport Bay	$ 78	5,012	2,603	7,693	4,539	3,154	$ 486	$ 2,668
OC Parks	5,298	80,332	15,010	100,640	65,414	35,226	6,726	28,500
OC Capital	1,343	23,902	4,190	29,435	7,468	21,967	5,745	16,222
Total Expenditures/Encumbrances and Other Financing Uses	$ 6,719	109,246	21,803	137,768	77,421	60,347	$ 12,957	$ 47,390
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	(6,719)	(40,196)	(20,470)	(67,385)	999	$ 68,384		
Fund Balance - Beginning of Year	95,329	95,329	--	95,329	95,329			
Fund Balance - End of Year	$ 88,610	$ 55,133	$ --	$ 27,944	$ 96,328			

BUDGETARY COMPARISON SCHEDULE
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE (Continued)

	Open Encumbrances July 1, 2012	Original Budget	Mid-Year Adjustments	Final Budget	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance: Open Encumbrances June 30, 2013	Variance: Unspent Appropriations
OC Dana Point Harbor								
Revenues and Other Financing Sources								
Licenses, Permits, and Franchises		$ 5	$ --	$ 5	$ 26	$ 21		
Fines, Forfeitures and Penalties		139	--	139	108	(31)		
Use of Money and Property		22,969	(16)	22,953	22,979	26		
Intergovernmental		--	--	--	(76)	(76)		
Charges for Services		677	--	677	717	40		
Other		225	--	225	240	15		
Transfers In		296	--	296	274	(22)		
Bond Issuance Proceeds		1,500	--	1,500	--	(1,500)		
Total Revenues and Other Financing Sources		25,811	(16)	25,795	24,268	(1,527)		
Expenditures/Encumbrances and Other Financing Uses								
Recreation and Cultural Services:								
OC Dana Point Harbor	$ 2,065	31,119	720	33,904	20,955	12,949	$ 2,284	$ 10,665
Dana Point Marina Department of Boating and Waterways Emergency Repair Fund	--	2,379	(3)	2,376	2	2,374	--	2,374
Total Expenditures/Encumbrances and Other Financing Uses	2,065	33,498	717	36,280	20,957	15,323	$ 2,284	$ 13,039
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	(2,065)	(7,687)	(733)	(10,485)	3,311	$ 13,796		
Fund Balance - Beginning of Year	51,358	51,358	--	51,358	51,358			
Fund Balance - End of Year	$ 49,293	$ 43,671	$	$ 40,873	$ 54,669			
Housing Asset								
Revenues and Other Financing Sources								
Use of Money and Property		$ 300	$ (238)	$ 62	$ 62	$ --		
Other		65	(65)	--	--	--		
Total Revenues and Other Financing Sources		365	(303)	62	62	--		
Expenditures/Encumbrances and Other Financing Uses								
Public Assistance:								
Orange County Development Agency Housing Asset Low and Moderate Income Housing (Santa Ana Heights)	$ --	35,190	14,549	49,739	49,739	--	$ --	$ -
Total Expenditures/Encumbrances and Other Financing Uses	--	35,190	14,549	49,739	49,739	--	$ --	$ -
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	--	(34,825)	(14,852)	(49,677)	(49,677)	$ --		
Fund Balance - Beginning of Year	49,677	49,677	--	49,677	49,677			
Fund Balance - End of Year	$ 49,677	$ 14,852	$	$ --	$ --			

BUDGETARY COMPARISON SCHEDULE
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE (Continued)

	Open Encumbrances July 1, 2012	Original Budget	Mid-Year Adjustments	Final Budget	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance Open Encumbrances June 30, 2013	Variance Unspent Appropriations
Schedule 1 County-Administered Accounts								
Revenues and Other Financing Sources								
Use of Money and Property		$ 12	$ --	$ 12	$ 24	$ 12		
Total Revenues and Other Financing Sources		12	--	12	24	12		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Litigation Reserve - Escrow AG FTCI	$ --	1	222	223	--	223	$ --	$ 223
Indemnification Reserve	--	3	98	101	1	100	--	100
Litigation Reserve	--	8	4,374	4,382	4	4,378	--	4,378
Total Expenditures/Encumbrances and Other Financing Uses	--	12	4,694	4,706	5	4,701	$ --	$ 4,701
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	--	--	(4,694)	(4,694)	19	$ (4,689)		
Fund Balance - Beginning of Year	5,976	5,976	--	5,976	5,976			
Fund Balance - End of Year	$ 5,976	$ 5,976	$ --	$ 1,282	$ 5,995			
OC Public Libraries								
Revenues and Other Financing Sources								
Taxes		$ 36,550	$ --	$ 36,550	$ 42,611	$ 6,061		
Licenses, Permits, and Franchises		653	--	653	--	(653)		
Fines, Forfeitures and Penalties		19	--	19	6	(13)		
Use of Money and Property		193	--	193	143	(50)		
Intergovernmental		1,622	1,668	3,290	1,944	(1,346)		
Charges for Services		1,066	--	1,066	1,117	51		
Other		630	--	630	389	(241)		
Transfers In		385	1	386	331	(55)		
Total Revenues and Other Financing Sources		41,118	1,669	42,787	46,541	3,754		
Expenditures/Encumbrances and Other Financing Uses								
Education:								
OC Public Libraries - Capital	$ 1,784	2,501	491	4,776	2,433	2,343	$ 75	$ 2,268
OC Public Libraries	1,791	42,602	2,659	47,052	37,411	9,641	1,500	8,141
Total Expenditures/Encumbrances and Other Financing Uses	3,575	45,103	3,150	51,828	39,844	11,984	$ 1,575	$ 10,409
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	(3,575)	(3,985)	(1,481)	(9,041)	6,697	$ 15,738		
Fund Balance - Beginning of Year	13,213	13,213	--	13,213	13,213			
Fund Balance - End of Year	$ 9,638	$ 9,228	$ --	$ 4,172	$ 19,910			

BUDGETARY COMPARISON SCHEDULE
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE (Continued)

	Open Encumbrances July 1, 2012	Original Budget	Mid-Year Adjustments	Final Budget	Actual Revenues & Expenditures on Budgetary Basis	Variance Positive (Negative)	Variance: Open Encumbrances June 30, 2013	Variance: Unspent Appropriations
Plan of Adjustment Available Cash								
Revenues and Other Financing Sources								
Use of Money and Property		$ 25	$ --	$ 25	$ 9	$ (16)		
Transfers In		3,536	5,800	9,336	8,668	(668)		
Total Revenues and Other Financing Sources		3,561	5,800	9,361	8,677	(684)		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Class B-27 Registered Warrants	$ --	3	--	3	--	3	$ --	$ 3
Recovery Plan of Adjustment Available Cash	--	11,310	7,989	19,299	9,937	9,362	--	9,362
Total Expenditures/Encumbrances and Other Financing Uses	--	11,313	7,989	19,302	9,937	9,365	$ --	$ 9,365
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	--	(7,752)	(2,189)	(9,941)	(1,260)	$ 8,681		
Fund Balance - Beginning of Year	9,941	9,941	--	9,941	9,941			
Fund Balance - End of Year	$ 9,941	$ 2,189	$ --	$ --	$ 8,681			
Health Care Programs								
Revenues and Other Financing Sources								
Fines, Forfeitures and Penalties		$ 8,568	$ 500	$ 9,068	$ 9,277	$ 209		
Use of Money and Property		1,371	--	1,371	876	(495)		
Intergovernmental		101,415	154	101,569	122,273	20,704		
Charges for Services		1,193	(100)	1,093	1,445	352		
Other		410	--	410	8	(402)		
Transfers In		--	400	400	95	(305)		
Total Revenues and Other Financing Sources		112,957	954	113,911	133,974	20,063		
Expenditures/Encumbrances and Other Financing Uses								
Health and Sanitation:								
Medi-Cal Administrative Activities Targeted Case Management	$ --	3,553	963	4,516	1,832	2,684	$ --	$ 2,684
Emergency Medical Services	--	8,623	1,302	9,925	9,501	424	--	424
HCA Purpose Restricted Revenues	--	3,690	995	4,685	1,333	3,352	--	3,352
HCA Interest Bearing Purpose Restricted Revenue	--	208	18	226	205	21	--	21
HCA Realignment	--	4,000	--	4,000	--	4,000	--	4,000
Mental Health Services Act	--	194,742	(12,348)	182,394	96,886	85,508	--	85,508
Bioterrorism Center for Disease Control	--	5,476	(97)	5,379	3,520	1,859	--	1,859
Total Expenditures/Encumbrances and Other Financing Uses	--	220,292	(9,167)	211,125	113,277	97,848	$ --	$ 97,848
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	--	(107,335)	10,121	(97,214)	20,697	$ 117,911		
Fund Balance - Beginning of Year	189,655	189,655	--	189,655	189,655			
Fund Balance - End of Year	$ 189,655	$ 82,320	$ --	$ 92,441	$ 210,352			