

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

BUDGETARY COMPARISON SCHEDULE  
 RECONCILIATION OF THE NONMAJOR GOVERNMENTAL FUNDS

Note B - Explanation of Differences between Budgetary Revenue and Other Financing Sources and Expenditures/Encumbrances and Other Financing Uses and GAAP Revenue, Expenditures, and Other Financing Sources (Uses).

	Parking Facilities	Community & Welfare Services	Health Care Programs	Orange County Housing Authority	Other Governmental Resources
<b>Revenue and Other Financing Sources</b>					
Total Revenues and Other Financing Sources from the Budgetary Comparison Schedules.	\$ 5,144	\$ 56,939	\$ 65,158	\$ 918	\$ 4,265
Differences-budget to GAAP:					
Other Financing Sources reported in the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for a reclassification of Medi-Cal Administrative Activities Targeted Case Management, Emergency Medical Services, HCA Purpose Restricted Revenues, HCA Interest Bearing Purpose Restricted Revenue, HCA Realignment, Mental Health Services Act, and Bioterrorism Center for Disease Control funds from the Other Public Protection and the Community and Welfare Services group of funds to the Health Care Programs group of funds.	--	--	31,714	--	--
Other Financing Sources reported in the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for a reclassification of Bioterrorism Center for Disease Control fund from the Other Public Protection group of funds to the Other Governmental Resources group of funds.	--	--	--	--	570
Revenues reported in the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for non-budgeted funds are excluded from the Budgetary Comparison Schedules.	6,135	--	--	110,410	--
Total Revenue and Other Financing Sources as reported on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	<u>\$ 11,279</u>	<u>\$ 56,939</u>	<u>\$ 96,872</u>	<u>\$ 111,328</u>	<u>\$ 4,835</u>
<b>Expenditures/Encumbrances and Other Financing Uses</b>					
Actual expenditures reported in the Budgetary Comparison Schedules.	\$ 3,366	\$ 34,353	\$ 32,596	\$ 1,439	\$ 5,210
Differences-budget to GAAP:					
Other Financing Uses reported in the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for a reclassification of Medi-Cal Administrative Activities Targeted Case Management, Emergency Medical Services, HCA Purpose Restricted Revenues, HCA Interest Bearing Purpose Restricted Revenue, HCA Realignment, Mental Health Services Act, and Bioterrorism Center for Disease Control funds from the Community and Welfare Services group of funds to the Health Care Programs and the Other Public Protection group of funds.	--	31,828	--	--	--
Expenditures reported in the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for non-budgeted funds are excluded from the Budgetary Comparison Schedules.	6,643	--	--	104,226	--
Total Expenditures and Other Financing Uses as reported on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	<u>\$ 10,009</u>	<u>\$ 66,181</u>	<u>\$ 32,596</u>	<u>\$ 105,665</u>	<u>\$ 5,210</u>