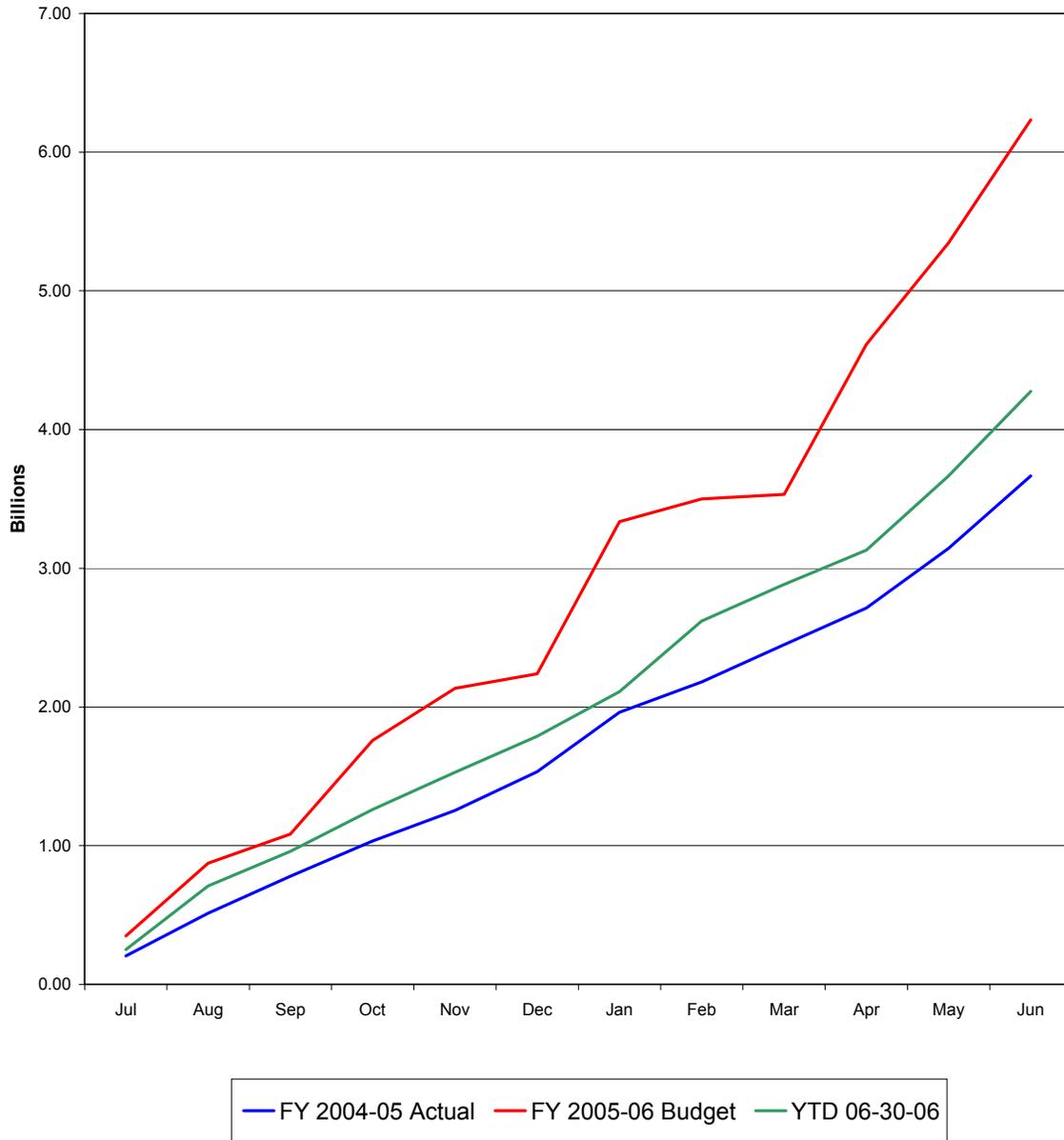


Expense



TOTAL COUNTY EXPENDITURE/ENCUMBRANCES (Excluding Reserves)



	FY 2004-05 Actual	Budget at 06-30-06	Actual as of 06-30-06	Variance Actual to Budget as of 06-30-06	Percent Variance Actual to Budget as of 06-30-06
Exp/Enc	3.67	6.23	4.28	1.96	31.40%
(In Billions of Dollars)					

Source: FS16A101 Expense Budget to Actual

**Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

		FY 2004-05 Actual	Budget at 06-30-06	Actual as of 06-30-06	Variance Actual to Budget as of 06-30-06 Fav/(Unfav)*	% Variance Actual to Budget as of 06-30-06 Fav/(Unfav)*
PROGRAM I - PUBLIC PROTECTION						
GENERAL FUND						
026	District Attorney	81,484,174	85,720,982	86,063,692	(342,710)	-0.40%
032	Emergency Management Division	1,168,407	1,906,379	1,081,821	824,558	43.25%
041	Grand Jury	478,232	536,155	498,981	37,174	6.93%
045	Juvenile Justice Commission	152,345	189,509	189,508	1	0.00%
047	Sheriff Court Operations	39,533,266	46,418,296	43,060,459	3,357,837	7.23%
048	Detention Release	1,317,842	1,512,200	1,463,418	48,782	3.23%
055	Sheriff-Coroner Communications	9,206,536	9,746,431	9,672,125	74,306	0.76%
057	Probation	124,103,359	136,756,444	135,146,944	1,609,500	1.18%
058	Public Defender	47,096,053	51,511,847	48,181,474	3,330,373	6.47%
060	Sheriff-Coroner	382,447,075	426,360,010	401,151,647	25,208,363	5.91%
073	Alternate Defense	10,540,230	10,459,000	9,930,833	528,167	5.05%
081	Trial Courts	72,439,372	73,701,029	68,985,890	4,715,139	6.40%
PROGRAM I - GENERAL FUND TOTAL		769,966,892	844,818,282	805,426,793	39,391,489	4.66%
NON-GENERAL FUND						
103	O.C. Methamphetamine Lab Investigation Team	1,146,239	1,092,813	1,081,374	11,439	1.05%
109	County Automated Fingerprint Identification	883,575	962,677	813,163	149,514	15.53%
116	Narcotic Forfeiture and Seizure	244,412	429,137	225,593	203,544	47.43%
118	Sheriff - Regional Narcotics Suppression Program	2,989,862	5,514,960	3,563,019	1,951,941	35.39%
122	Motor Vehicle Theft Task Force	2,154,948	3,152,430	2,274,432	877,998	27.85%
12H	Proposition 64 - Consumer Protection	457	915,601	1,508	914,093	99.84%
12J	DNA Identification Fund	421	643,118	333,116	310,002	48.20%
132	Sheriff's Narcotics Program	164,126	1,461,000	304,711	1,156,289	79.14%
134	Orange County Jail	1,270,898	1,965,158	1,202,084	763,074	38.83%
13B	Traffic Violator	493,762	1,856,884	431,944	1,424,940	76.74%
13J	Children's Waiting Room	228,402	684,509	249,241	435,268	63.59%
13P	State Criminal Alien Assistance Program (SCAAP)	5,099,847	10,829,787	2,149,249	8,680,538	80.15%
13R	Sheriff-Coroner Replacement & Maintenance	590,553	11,563,125	69,883	11,493,242	99.40%
141	Sheriff's Substation Fee Program	2,589	7,066,106	4,512	7,061,594	99.94%
143	Jail Commissary	6,372,273	7,321,160	7,317,815	3,345	0.05%
144	Inmate Welfare	4,189,999	11,320,582	4,051,253	7,269,329	64.21%
14B	County Public Safety Sales Tax Excess Revenue	230,181	99,605,530	21,962,550	77,642,980	77.95%
14D	CAL-ID Operational Costs	156,296	1,169,708	4,458	1,165,250	99.62%
14E	CAL-ID System Costs	53,441	12,606,769	52,314	12,554,455	99.59%
14G	Sheriff's Supplemental Law Enforcement Service	168,760	1,910,987	1,044,141	866,846	45.36%
14H	DA's Supplemental Law Enforcement Service	870,423	882,578	860,611	21,967	2.49%

Source: FS16A101 Expense Budget to Actual

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**Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

		FY 2004-05 Actual	Budget at 06-30-06	Actual as of 06-30-06	Variance Actual to Budget as of 06-30-06 Fav/(Unfav)*	% Variance Actual to Budget as of 06-30-06 Fav/(Unfav)*
14L	Local Law Enforcement Block Grant	31,267	17,263	17,262	1	0.00%
14Q	Sheriff-Coroner Construction and Facility Development	2,890,602	42,360,641	2,793,636	39,567,005	93.41%
14R	Ward Welfare	68,406	105,420	75,777	29,643	28.12%
14U	Court Facilities	599,477	3,205,227	774,615	2,430,612	75.83%
15C	Theo Lacy Jail Construction	247,424	1,846,232	77,236	1,768,996	95.82%
15N	Delta Special Revenue	3,124	64,506	711	63,795	98.90%
PROGRAM I - NON-GENERAL FUND TOTAL		31,151,764	230,553,908	51,736,209	178,817,699	77.56%
TOTAL PROGRAM I		801,118,655	1,075,372,190	857,163,001	218,209,189	20.29%
PROGRAM II - COMMUNITY SERVICES						
GENERAL FUND						
012	Community Services Agency	15,816,662	14,347,235	14,004,742	342,493	2.39%
027	Department of Child Support Services	53,186,173	55,357,394	53,832,701	1,524,693	2.75%
029	Public Administrator/Public Guardian	0	4,966,696	4,562,417	404,279	8.14%
042	Health Care Agency	442,766,520	493,877,175	457,178,200	36,698,975	7.43%
063	Social Services Agency	391,785,147	414,333,261	407,306,421	7,026,840	1.70%
064	In-Home Supportive Services (IHSS)	0	24,656,455	22,454,445	2,202,010	8.93%
065	CalWorks Family Group / Unemployed Parents	110,179,834	110,689,566	106,252,208	4,437,358	4.01%
066	Aid to Families with Dependent Children - Foster Care	105,247,042	111,610,665	106,955,429	4,655,236	4.17%
067	Aid to Refugees	173,447	381,794	380,427	1,367	0.36%
068	Case Data System	14,714	0	21,063	(21,063)	N/A
069	General Relief	827,316	904,779	720,648	184,131	20.35%
PROGRAM II - GENERAL FUND TOTAL		1,119,996,855	1,231,125,020	1,173,668,703	57,456,317	4.67%
NON-GENERAL FUND						
102	Santa Ana Regional Centre Lease Conveyance	0	2,016,030	618	2,015,412	99.97%
117	O.C. Housing Authority - Operating Reserves	1,157,606	5,760,656	1,775,989	3,984,667	69.17%
123	Dispute Resolution Program	269,045	843,869	690,478	153,391	18.18%
124	Domestic Violence Program	332,711	868,519	765,276	103,243	11.89%
12C	Child Support Program Development	0	4,036,532	1,169	4,035,363	99.97%
12S	SSA Donations & Fees	0	4,245,865	358,325	3,887,540	91.56%
12W	Wraparound Program	0	13,891,342	9,636,854	4,254,488	30.63%
136	Community Social Programs	75,313	17,608	17,606	2	0.01%
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.	8,220,882	5,225,981	23,247	5,202,734	99.56%
13N	Orange County Tobacco Settlement	31,984,920	38,339,937	31,117,824	7,222,113	18.84%
13S	Emergency Medical Services	6,644,579	6,310,423	6,145,472	164,951	2.61%
13T	HCA Purpose Restricted Revenues	2,493,263	2,799,998	341,165	2,458,833	87.82%

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**Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

		FY 2004-05 Actual	Budget at 06-30-06	Actual as of 06-30-06	Variance Actual to Budget as of 06-30-06 Fav/(Unfav)*	% Variance Actual to Budget as of 06-30-06 Fav/(Unfav)*
13U	HCA Interest Bearing Purpose Restricted Revenue	8,933	100,000	14,232	85,768	85.77%
13W	HCA Realignment	0	5,000,000	0	5,000,000	100.00%
13X	Substance Abuse & Crime Prevention Act Fund	0	9,731,822	8,873,768	858,054	8.82%
13Y	Mental Health Services Act	0	11,245,351	1,015,387	10,229,964	90.97%
13Z	Bioterrorism Center For Disease Control	0	3,455,000	2,739,471	715,529	20.71%
146	Workforce Investment Act	11,566,805	15,018,274	11,698,140	3,320,134	22.11%
147	HGI Bio Tech Grant	0	1,000,000	55,173	944,827	94.48%
14T	Facilities Development and Maintenance	310,243	8,879,988	3,425,979	5,454,009	61.42%
14W	Welfare-to-Work	(5)	79	79	0	0.03%
15A	OCDA Santa Ana Heights 1993 Bond Issue	3,246,341	9,983,910	212,417	9,771,493	97.87%
15B	CEO Single Family Housing	9,014	1,930,841	2,627	1,928,214	99.86%
15E	OCDA/Santa Ana Heights 1993 Low & Moderate Income Housing	9,934	168,000	12,776	155,224	92.40%
15G	Housing and Community Services	18,478,787	39,477,131	19,032,397	20,444,734	51.79%
15H	CalHome Program Reuse	0	1,000,000	242,552	757,448	75.74%
15M	OCHA Admin Fee Reserves 2004	0	150,000	(11)	150,011	100.01%
15U	Strategic Priority Affordable Housing	92,032	2,606,823	57,693	2,549,130	97.79%
171	OCDA Low & Moderate Income Housing (Santa Ana Heights)	1,992,689	13,955,743	1,851,058	12,104,685	86.74%
173	OCDA Santa Ana Heights - Surplus	343,997	15,125,431	659,184	14,466,247	95.64%
411	OCDA (NDAPP) Projects, 1992 Issue A	19,710	819,107	3,118	815,989	99.62%
412	OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	134,346	2,806,162	84,684	2,721,478	96.98%
413	OCDA (NDAPP) Projects, 1992 Issue B	18,769	292,848	936	291,912	99.68%
414	OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing	2,166	2,447,900	2,201	2,445,699	99.91%
425	OCDA Neighborhood Preservation & Development - Construction	186,295	582,884	79,038	503,846	86.44%
428	OCDA (NDAPP) - Surplus	221,816	1,970,533	292,591	1,677,942	85.15%
590	In-Home Supportive Services Public Authority	492,436	795,170	774,024	21,146	2.66%
PROGRAM II - NON-GENERAL FUND TOTAL		88,312,627	232,899,757	102,003,539	130,896,218	56.20%
TOTAL PROGRAM II		1,208,309,482	1,464,024,777	1,275,672,242	188,352,535	12.87%
PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES						
GENERAL FUND						
034	Watershed & Coastal Resources Division	12,071,357	15,418,615	13,515,660	1,902,955	12.34%
040	Utilities	20,015,790	24,467,308	20,497,717	3,969,591	16.22%
071	Planning and Development Services	7,827,460	0	0	(0)	N/A
080	Resources And Development Management Department	37,320,171	59,243,219	45,588,217	13,655,002	23.05%
PROGRAM III - GENERAL FUND TOTAL		77,234,778	99,129,142	79,601,594	19,527,548	19.70%

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**Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

		FY 2004-05 Actual	Budget at 06-30-06	Actual as of 06-30-06	Variance Actual to Budget as of 06-30-06 Fav/(Unfav)*	% Variance Actual to Budget as of 06-30-06 Fav/(Unfav)*
	NON-GENERAL FUND					
106	County Tidelands - Newport Bay	1,999,903	4,990,989	3,083,369	1,907,620	38.22%
108	Dana Point Tidelands	17,081,305	27,965,524	19,478,107	8,487,417	30.35%
113	Building and Safety	11,806,569	12,074,139	9,724,829	2,349,310	19.46%
114	Fish and Game Propagation	79,819	12,633	295	12,338	97.66%
115	Road	48,004,838	74,148,183	57,493,378	16,654,805	22.46%
119	Public Library - Capital	741,135	5,266,460	308,382	4,958,078	94.14%
120	Public Library	30,891,253	35,439,863	34,178,448	1,261,415	3.56%
128	Survey Monument Preservation	173,901	138,626	22,025	116,601	84.11%
129	Off-Highway Vehicle Fees	91,094	104,856	281	104,575	99.73%
12K	Dana Point Marina DBW Loan Reserve	0	405,408	84	405,324	99.98%
137	Parking Facilities	4,770,623	5,547,716	4,967,228	580,488	10.46%
140	Air Quality Improvement	74,196	565,532	67,960	497,572	87.98%
148	Foothill Circulation Phasing Plan	385,346	11,774,522	237,599	11,536,923	97.98%
15K	Limestone Regional Park Mitigation Endowment	228	7,564	231	7,333	96.94%
275	IWMD - Environmental Reserve	1,260,253	5,651,271	5,125,678	525,593	9.30%
277	IWMD - Rate Stabilization	16,897	1,913,762	19,379	1,894,383	98.99%
279	IWMD - Landfill Post-Closure Maintenance	2,318,833	6,768,252	6,566,255	201,997	2.98%
280	Airport - Operating Enterprise	77,006,136	129,093,490	88,551,187	40,542,303	31.41%
281	John Wayne Airport Construction	0	5,000,000	1,024,052	3,975,948	79.52%
283	John Wayne Airport Debt Service	19,891,561	48,676,308	18,944,377	29,731,931	61.08%
284	Frank R. Bowerman/Bee Canyon Landfill Escrow	1,653,611	2,444,899	1,730,646	714,253	29.21%
285	IWMD Bankruptcy Recovery Plan	22,733,692	27,853,926	22,041,536	5,812,390	20.87%
286	Brea-Olinda Landfill Escrow	3,216,306	3,115,226	2,179,211	936,015	30.05%
287	Prima Deshecha Landfill Escrow	(2,932,464)	2,100,691	1,506,198	594,493	28.30%
288	Santiago Canyon Landfill Escrow	9,836,679	2,678,708	2,650,659	28,049	1.05%
299	Integrated Waste Management Department Enterprise	87,142,423	122,475,874	73,237,387	49,238,487	40.20%
400	Flood Control District	49,177,103	105,487,746	68,931,258	36,556,488	34.65%
403	Santa Ana River Environmental Enhancement	2,206	235,277	12,824	222,453	94.55%
404	Flood Control District - Capital	77,930,495	52,331,931	35,567,198	16,764,733	32.04%
405	Harbors, Beaches and Parks CSA No. 26	56,428,473	80,329,590	58,398,645	21,930,945	27.30%
406	Harbors, Beaches & Parks Capital	0	12,969,000	5,976,351	6,992,649	53.92%
459	North Tustin Landscape & Lighting Assessment District	513,535	2,086,214	368,562	1,717,652	82.33%
468	County Service Area #13 - La Mirada	3,321	5,988	4,435	1,553	25.93%
475	County Service Area #20 - La Habra	493	104,602	371	104,231	99.65%
477	County Service Area #22 - East Yorba Linda	35,015	50,393	34,579	15,814	31.38%
	PROGRAM III - NON-GENERAL FUND TOTAL	522,334,779	789,815,163	522,433,003	267,382,160	33.85%
	TOTAL PROGRAM III	599,569,557	888,944,305	602,034,597	286,909,708	32.28%

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(Excluding Reserves)**

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PROGRAM IV - GENERAL GOVERNMENT SERVICES						
GENERAL FUND						
002	Assessor	28,773,952	31,785,410	29,066,805	2,718,605	8.55%
003	Auditor-Controller	14,546,199	16,182,797	15,832,277	350,520	2.17%
006	Board of Supervisors - 1st District	742,004	787,924	755,705	32,219	4.09%
007	Board of Supervisors - 2nd District	723,968	776,420	741,033	35,387	4.56%
008	Board of Supervisors - 3rd District	672,722	746,293	729,711	16,582	2.22%
009	Board of Supervisors - 4th District	620,607	753,291	683,618	69,673	9.25%
010	Board of Supervisors - 5th District	728,993	789,496	745,798	43,698	5.53%
011	Clerk of the Board	2,743,707	2,690,320	2,578,515	111,805	4.16%
017	County Executive Office	15,088,561	17,088,039	13,365,944	3,722,095	21.78%
023	Office of Protocol & International Business Development	39,436	0	0	0	N/A
025	County Counsel	7,102,006	8,940,014	7,373,863	1,566,151	17.52%
031	Registrar of Voters	14,465,042	29,682,272	27,087,961	2,594,311	8.74%
054	Human Resources Department	2,051,732	3,736,523	3,276,623	459,900	12.31%
059	Clerk-Recorder	8,022,800	10,526,675	9,067,160	1,459,515	13.86%
074	Treasurer-Tax Collector	12,340,285	14,485,230	13,674,654	810,576	5.60%
079	Internal Audit	2,156,110	2,481,091	2,284,979	196,112	7.90%
PROGRAM IV - GENERAL FUND TOTAL		110,818,124	141,451,795	127,264,645	14,187,150	10.03%
NON-GENERAL FUND						
107	Remittance Processing Equipment Replacement	2,034	5,950	1,730	4,220	70.93%
127	Property Tax Admin State Grant	2,648,973	5,441,665	3,135,863	2,305,802	42.37%
12D	Clerk Recorder's Special Revenue Fund	0	1,511,315	451,619	1,059,696	70.12%
12P	Assessor Property Characteristics Revenue	0	50,000	0	50,000	100.00%
135	Real Estate Development Program	2,003,856	949,856	344,076	605,780	63.78%
PROGRAM IV - NON-GENERAL FUND TOTAL		4,654,863	7,958,786	3,933,288	4,025,498	50.58%
TOTAL PROGRAM IV		115,472,987	149,410,581	131,197,933	18,212,648	12.19%
PROGRAM V - CAPITAL IMPROVEMENTS						
GENERAL FUND						
036	Capital Projects	19,454,175	56,997,805	14,406,960	42,590,845	74.72%
038	Data Systems Development Projects	14,172,312	15,675,702	15,675,317	385	0.00%
PROGRAM V - GENERAL FUND TOTAL		33,626,488	72,673,507	30,082,277	42,591,230	58.61%

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	NON-GENERAL FUND					
104	Criminal Justice Facilities - Accumulative Capital Outlay	4,500,973	8,776,077	3,541,949	5,234,128	59.64%
105	Courthouse Temporary Construction	3,653,880	4,140,575	4,135,215	5,360	0.13%
112	County Infrastructure Project	2,252,788	4,722,841	179,565	4,543,276	96.20%
15L	800 MHz CCCS	6,033,402	3,352,806	447,615	2,905,191	86.65%
424	Aliso Viejo CFD 88-1 (A of 1992) - Construction	139,678	5,251,120	11,558	5,239,562	99.78%
429	Arbitrage Rebate	82,672	1,453,726	14,629	1,439,097	98.99%
431	Special Assessment-Top of the World Improvement	173	43,965	137	43,828	99.69%
480	CFD 99-1 Series A of 1999 Ladera - Construction	155	325,856	167	325,689	99.95%
481	Rancho Santa Margarita CFD 86-2 (A of 1998) - Construction	1,403	1,397,230	1,367	1,395,863	99.90%
483	Rancho Santa Margarita CFD 86-1(A) -Construction	27	179,232	55	179,177	99.97%
486	Ladera CFD 2002-01 Construction	13,706,584	30,611,402	13,360,705	17,250,697	56.35%
497	Lomas Laguna CFD 88-2 - Construction	4	344,469	4	344,465	100.00%
498	Foothill Ranch CFD 87-4 (A) 1997 - Construction	3	2	1	1	33.50%
510	Baker Ranch CFD 87-6 - Construction	240	462,416	289	462,127	99.94%
514	Santa Teresita CFD 87-9 - Construction	(1)	58,212	3	58,209	99.99%
522	Newport Coast AD 01-1 Construction Group 2	0	2,500,000	0	2,500,000	100.00%
524	Assessment District 01-1 Newport Coast IV - Constructuction	8,166,553	5,674,847	2,247,296	3,427,551	60.40%
528	Mission Viejo CFD 87-3 (A of 1990) -Construction	(406)	2,058	5	2,053	99.75%
529	CFD 2004-1 Ladera Construction	3,491,784	63,812,036	305,794	63,506,242	99.52%
531	Newport Coast AD 01-1 Construction '06 Variables	0	16,000,000	158,168	15,841,832	99.01%
532	CFD 01-1 Ladera - Construction	2,863,700	8,430,718	181,953	8,248,765	97.84%
542	Santa Teresita CFD 87-9 (A of 1991) - Construction	1	122,601	614	121,987	99.50%
546	CFD 00-1 (Series A of 2000) Ladera -Construction	2,728,705	1,418,518	6,555	1,411,963	99.54%
550	Assessment District 92-1 Newport Ridge - Construction	63	70,298	75	70,223	99.89%
552	Assessment District 92-1 Newport Ridge (B) - Construction	1,986	68,083	3,730	64,353	94.52%
553	Foothill Ranch CFD 87-4 (A of 1994) - Construction	639,667	238,146	190,865	47,281	19.85%
554	CFD 2003-1 Ladera Construction	83,715	44,303,216	8,455,404	35,847,812	80.91%
556	Rancho Santa Margarita CFD 87-5C (A of 1994) - Construction	443,573	63,441	305	63,136	99.52%
558	Coto de Caza CFD 87-8 (A of 1994) - Construction	1,808,545	25,818	664	25,154	97.43%
	PROGRAM V - NON-GENERAL FUND TOTAL	50,599,865	203,849,709	33,244,684	170,605,025	83.69%
	TOTAL PROGRAM V	84,226,353	276,523,216	63,326,961	213,196,255	77.10%
	PROGRAM VI - DEBT SERVICE					
	GENERAL FUND					
016	2005 Lease Revenue Refunding Bonds	71,799,301	81,187,296	80,500,640	686,656	0.85%
019	Capital Acquisition Financing	6,799,844	7,240,396	6,784,385	456,011	6.30%

Source: FS16A101 Expense Budget to Actual

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**Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

		FY 2004-05 Actual	Budget at 06-30-06	Actual as of 06-30-06	Variance Actual to Budget as of 06-30-06 Fav/(Unfav)*	% Variance Actual to Budget as of 06-30-06 Fav/(Unfav)*
021	2005 Refunding Recovery Bonds	0	175,073,459	175,010,984	62,475	0.04%
022	Prepaid Pension Obligation	0	126,000,000	105,952,450	20,047,550	15.91%
PROGRAM VI - GENERAL FUND TOTAL		78,599,145	389,501,151	368,248,458	21,252,693	5.46%
NON-GENERAL FUND						
14V	Debt Prepayment	2,365	116,178,472	116,178,472	0	0.00%
15J	Pension Obligation Bonds Debt Service	17,377,799	25,454,725	22,708,859	2,745,866	10.79%
15P	Refunding Recovery Bonds	30,249,002	231,525,119	35,410,703	196,114,416	84.71%
15Q	Pension Obligation Bond Amortization	7,157,670	11,173,397	11,173,397	0	0.00%
15W	1996 Recovery Certificates of Participation (A)	2,816	529,940,296	2,842	529,937,454	100.00%
172	OCDA Debt Service (Santa Ana Heights)	9,630,996	13,156,995	9,528,553	3,628,442	27.58%
427	OCDA (NDAPP) - Debt Service	11,720,528	15,488,082	13,908,103	1,579,979	10.20%
433	Golden Lantern Reassessment District 94-1 Debt Service	1,707,370	3,335,208	1,685,907	1,649,301	49.45%
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	1,556,305	27,323,671	26,546,326	777,345	2.84%
482	Special Mello-Roos Reserve	12,225,953	3,065,346	869	3,064,477	99.97%
484	Rancho Santa Margarita CFD 86-2 - Debt Service	1,668,962	3,708,858	1,664,100	2,044,758	55.13%
487	Ladera CFD 2002-01 Debt Service	3,774,322	10,696,787	3,830,571	6,866,216	64.19%
488	Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	2,812,123	6,237,841	2,824,816	3,413,025	54.71%
490	Dimensions/Serrano Creek CFD 87-1 - Debt Service	824,879	2,212,115	742,755	1,469,360	66.42%
492	Mission Viejo CFD 87-3 (A) - Debt Service	4,509,983	13,345,781	4,593,763	8,752,018	65.58%
494	Aliso Viejo CFD 88-1 - Debt Service	15,178,603	33,513,164	15,389,868	18,123,296	54.08%
496	Lomas Laguna CFD 88-2 - Debt Service	179,710	557,351	177,882	379,469	68.08%
501	Rancho Santa Margarita CFD 87-5(A) - Debt Service	915,069	2,360,586	820,140	1,540,446	65.26%
503	Portola Hills CFD 87-2(A) - Debt Service	2,095,918	5,021,282	2,137,374	2,883,908	57.43%
505	Foothill Ranch CFD 87-4 - Debt Service	114,551,879	17,549,619	6,847,511	10,702,108	60.98%
507	Irvine Coast Assessment District 88-1 - Debt Service	4,978,915	13,813,429	5,203,188	8,610,241	62.33%
509	Rancho Santa Margarita CFD 87-5B - Debt Service	2,555,889	6,248,455	2,230,422	4,018,033	64.30%
511	Baker Ranch CFD 87-6 - Debt Service	907,229	1,928,898	912,486	1,016,412	52.69%
513	Coto de Caza CFD 87-8 - Debt Service	2,681,240	5,664,166	2,495,223	3,168,943	55.95%
515	Santa Teresita CFD 87-9 - Debt Service	625,402	1,484,411	632,341	852,070	57.40%
516	Assessment Dist 01-1 Ziani Project-Debt Service	448,878	1,208,844	502,272	706,572	58.45%
517	Rancho Santa Margarita CFD 87-5C - Debt Service	1,326,182	3,283,446	1,283,464	1,999,982	60.91%
519	Los Alisos CFD 87-7 - Debt Service	1,659,863	3,683,024	1,682,540	2,000,484	54.32%
521	Rancho Santa Margarita CFD 87-5D (A) - Debt Service	989,915	2,660,456	1,041,449	1,619,007	60.85%
523	Newport Coast AD 01-1 Group 2 Debt Service	0	10,700,000	8,449,061	2,250,939	21.04%
525	Assessment District 01-1 Newport Coast IV - Debt Service	21,591,611	10,187,827	1,903,560	8,284,267	81.32%
52T	Newport Coast AD 01-1 Conversion #1 DS	121,629	2,637,221	676,134	1,961,088	74.36%
530	CFD 2004-1 Ladera Debt Service	924,099	10,991,133	3,939,198	7,051,935	64.16%
533	CFD 01-1 Ladera - Debt Service	2,008,236	38,708,739	37,891,859	816,880	2.11%
547	CFD 00-1 (Series A of 2000) Ladera -Debt Service	1,970,347	34,788,837	33,882,917	905,920	2.60%

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**Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

		FY 2004-05 Actual	Budget at 06-30-06	Actual as of 06-30-06	Variance Actual to Budget as of 06-30-06 Fav/(Unfav)*	% Variance Actual to Budget as of 06-30-06 Fav/(Unfav)*
549	Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	1,066,869	2,827,542	1,101,935	1,725,607	61.03%
551	Assessment District 92-1 Newport Ridge - Debt Service	804,649	1,054,885	786,222	268,663	25.47%
555	CFD 2003-1 Ladera Debt Service	2,578,154	8,772,128	3,183,675	5,588,453	63.71%
599	O. C. Special Financing Authority Debt Service	35,656,836	74,894,729	46,020,838	28,873,891	38.55%
PROGRAM VI - NON-GENERAL FUND TOTAL		321,038,195	1,307,382,865	429,991,595	877,391,270	67.11%
TOTAL PROGRAM VI		399,637,339	1,696,884,016	798,240,053	898,643,963	52.96%
PROGRAM VII - INSURANCE, RESERVES & MISC						
GENERAL FUND						
004	Miscellaneous	213,524,977	227,516,440	230,712,233	(3,195,793)	-1.40%
056	Employee Benefits	3,792,891	2,151,678	1,372,359	779,319	36.22%
PROGRAM VII - GENERAL FUND TOTAL		217,317,868	229,668,118	232,084,592	(2,416,474)	-1.05%
NON-GENERAL FUND						
13A	Litigation Reserve - Escrow Agent FTCl	168	190,171	169	190,002	99.91%
145	Revenue Neutrality	89,079	332,337	251,516	80,821	24.32%
14A	Option B Pool Participants Registered Warrants	904,044	867,880	852,033	15,847	1.83%
14C	Class B-27 Registered Warrants	(2)	52,227	(2)	52,229	100.00%
14F	Deferred Compensation Reimbursement (HR)	5,219,914	2,074,595	127,755	1,946,840	93.84%
14X	Tobacco Settlement	2,182	2,215,378	863,195	1,352,183	61.04%
14Y	Indemnification Reserve	1,040	4,186	1,049	3,137	74.94%
14Z	Litigation Reserve	3,245	3,733,719	3,249	3,730,470	99.91%
15S	Designated Special Revenue	4,950,283	26,982,987	1,026,388	25,956,599	96.20%
15Z	Plan of Adjustment Available Cash	4,402,048	15,844,644	8,409,480	7,435,164	46.93%
289	Information Technology Internal Service Fund	46,558,371	54,399,028	43,274,971	11,124,057	20.45%
290	Health Maintenance Organization Health Plans ISF	0	84,927,391	80,953,074	3,974,317	4.68%
291	Unemployment Insurance Internal Service Fund	859,706	8,857,015	1,616,317	7,240,698	81.75%
292	Self-Insured PPO Health Plans ISF	57,428,343	71,894,859	50,582,184	21,312,675	29.64%
293	Workers' Compensation Internal Service Fund	51,883,880	51,155,781	50,981,714	174,067	0.34%
294	Property and Casualty Risk Internal Service Fund	22,666,266	30,261,030	27,315,311	2,945,719	9.73%
295	Retiree Medical Internal Service Fund	19,638,275	60,892,264	20,060,254	40,832,010	67.06%
296	Transportation Internal Service Fund	17,988,252	22,325,699	20,777,084	1,548,615	6.94%
297	Reprographics Internal Service Fund	3,835,437	4,911,493	4,176,371	735,122	14.97%
298	Self-Insured Benefits Internal Service Fund	3,014,605	8,561,730	3,071,248	5,490,482	64.13%
29Z	Life Insurance Internal Service Fund	0	1,561,125	1,399,575	161,550	10.35%
PROGRAM VII - NON-GENERAL FUND TOTAL		239,445,137	452,045,539	315,742,934	136,302,605	30.15%

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**Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

	FY 2004-05 Actual	Budget at 06-30-06	Actual as of 06-30-06	Variance Actual to Budget as of 06-30-06 Fav/(Unfav)*	% Variance Actual to Budget as of 06-30-06 Fav/(Unfav)*
TOTAL PROGRAM VII	456,763,005	681,713,657	547,827,527	133,886,130	19.64%
GENERAL FUND TOTAL	2,407,560,149	3,008,367,015	2,816,377,063	191,989,952	6.38%
NON-GENERAL FUND TOTAL	1,257,537,230	3,224,505,727	1,459,085,252	1,765,420,475	54.75%
TOTAL ALL FUNDS	3,665,097,378	6,232,872,742	4,275,462,314	1,957,410,428	31.40%

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**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

AGENCY/FUND		VARIANCE EXPLANATION
PROGRAM I - PUBLIC PROTECTION		
GENERAL FUND		
032	EMERGENCY MANAGEMENT DIVISION	THE BUDGET INCLUDES APPROPRIATIONS OFFSET WITH FY 04 HOMELAND SECURITY GRANT FUNDS THAT WERE NOT OBLIGATED AND WILL BE RE-BUDGETED FOR FY 2006-07.
047	SHERIFF COURT OPERATIONS	VARIANCE PRIMARILY DUE TO A HIGHER VACANCY FACTOR THAN BUDGETED WITHIN COURT SECURITY.
057	PROBATION	ANNUAL LEAVE SAVINGS (\$600K), DEFERRED INFORMATION TECHNOLOGY PROJECTS (\$600K COLLECTIONS MODULE, 400K COMPUTERS).
058	PUBLIC DEFENDER	THE SALARIES/BENEFITS VARIANCE IS \$2.1M WHICH IS DUE TO THE DEPARTMENT BEING IN A HARD FREEZE THEREBY PREVENTING THE FILLING OF VACANCIES. THE SERVICES/SUPPLIES VARIANCE IS \$1.2M. SERVICES/SUPPLIES SAVINGS ARE DUE TO DEPARTMENT OVERSIGHT OF EXPENDITURES AND CONSOLIDATION OF SEVERAL CONTRACTS, AS WELL AS THE SAVINGS DUE TO SEVERAL COMPLEX CASES NOT GOING TO TRIAL IN THIS FISCAL YEAR AS PLANNED. CASES WERE CONTINUED AND ARE LIKELY TO GO TO TRIAL EARLY IN THE NEXT FISCAL YEAR.
060	SHERIFF-CORONER	VARIANCE PRIMARILY DUE TO A HIGHER VACANCY FACTOR THAN BUDGETED AND SAVINGS DUE TO LOWER HEALTH INSURANCE COSTS. ALSO, THE BUDGET AT 6/30/06 INCLUDES APPROPRIATIONS OFFSET WITH FY 04 HOMELAND SECURITY GRANT FUNDS, FOR WHICH EXPENDITURES HAVE NOT YET OCCURRED.
081	TRIAL COURTS	REDUCTION DUE TO IMPLEMENTATION OF AB 139 AND 145.
NON-GENERAL FUND		
109	COUNTY AUTOMATED FINGERPRINT IDENTIFICATION	FUND 109 IS A SELF-BALANCING FUND WITH RESTRICTED REVENUES. EXPENDITURE REDUCTIONS ARE DUE TO THE IMPLEMENTATION OF COST SAVING STRATEGIES.
116	NARCOTIC FORFEITURE AND SEIZURE	THE FAVORABLE VARIANCE IS ATTRIBUTABLE TO FBA CARRIED FORWARD FROM FY 2004-05 AND SAVINGS FROM THE DELAY IN FILLING A VACANT INVESTIGATOR POSITION.
118	SHERIFF - REGIONAL NARCOTICS SUPPRESSION PROGRAM	FUND 118 IS A SELF-BALANCING BUDGET WITH RESTRICTED REVENUES. THE BUDGET INCLUDES A BALANCING ENTRY TO REFLECT OVER-FINANCING.
122	MOTOR VEHICLE THEFT TASK FORCE	THE FAVORABLE VARIANCE IS ATTRIBUTABLE TO FBA CARRIED FORWARD FROM FY 2004-05 AND DELAY IN BILLING FROM PARTICIPATING AGENCIES.
12H	PROPOSITION 64 - CONSUMER PROTECTION	NEWLY ESTABLISHED FUND. THE EXPENSE BUDGET INCLUDES A BALANCING ENTRY TO REFLECT FBA.
12J	DNA IDENTIFICATION FUND	FUNDS WERE NOT ALLOCATED AS PLANNED DUE TO LACK OF REVENUE RECEIVED.
132	SHERIFF'S NARCOTICS PROGRAM	FUND 132 IS A SELF-BALANCING BUDGET WITH RESTRICTED REVENUES. THE BUDGET INCLUDES A BALANCING ENTRY TO REFLECT OVER-FINANCING.
134	ORANGE COUNTY JAIL	THE BUDGET INCLUDES A BALANCING ENTRY TO REFLECT OVER-FINANCING. ACTUAL EXPENDITURES AS OF 6/30/06 INCLUDES ADMINISTRATIVE FEES AND \$1.2M OPERATING TRANSFER OUT TO AGENCY 060, ORG 472 TO SUPPORT OPERATIONAL COSTS.
13B	TRAFFIC VIOLATOR	THE ACTUAL AS OF 6/30/06 IS LOWER THAN THE BUDGET, AS THE BUDGET INCLUDES A SELF-BALANCING ENTRY TO REFLECT OVER-FINANCING. ACTUAL EXPENDITURE AS OF 6/30/06 REFLECTS GRANT REIMBURSEMENT TO AGENCY 060, ORG 413 AND TO THE CONTRACT CITIES.
13J	CHILDREN'S WAITING ROOM	CARRYOVER FUNDS NOT NEEDED DURING THIS FISCAL YEAR AND WILL BE REBUDGETED NEXT FISCAL YEAR.
13P	STATE CRIMINAL ALIEN ASSISTANCE PROGRAM (SCAAP)	THE BUDGET INCLUDES A BALANCING ENTRY TO REFLECT OVER FINANCING. ACTUAL EXPENDITURE AS OF 6/30/06 REFLECTS ADMINISTRATIVE FEES AND OPERATING TRANSFERS OUT TO OTHER FUNDS IN SUPPORT OF POSITION COSTS AND VARIOUS DEPARTMENTAL PROJECTS THAT HAVE BEEN COMPLETED.
13R	SHERIFF-CORONER REPLACEMENT & MAINTENANCE	THE BUDGET INCLUDES A BALANCING ENTRY TO REFLECT OVER-FINANCING. ALSO, DURING THE 3RD QUARTER BUDGET REPORTING PROCESS, \$7,250,000 WAS TRANSFERRED INTO FUND 13R FROM FUND 14B FOR ADDITIONAL REPLACEMENT AND MAINTENANCE PROJECTS THAT HAVE BEEN IDENTIFIED BY THE DEPARTMENT. ACTUAL EXPENDITURES AS OF 6/30/06 REFLECT ADMINISTRATIVE FEES AND OPERATING TRANSFERS OUT TO SUPPORT MOBILE DATA COMPUTER EQUIPMENT PURCHASES.
141	SHERIFF'S SUBSTATION FEE PROGRAM	PROJECT DEFERRED TO FUTURE YEARS.
144	INMATE WELFARE	FUND 144 IS A SELF-BALANCING FUND WITH RESTRICTED REVENUES. EXPENDITURE REDUCTIONS ARE DUE TO THE IMPLEMENTATION OF COST SAVING STRATEGIES.
14B	COUNTY PUBLIC SAFETY SALES TAX EXCESS REVENUE	RESERVES THAT WERE ANTICIPATED TO BE USED BY THE SHERIFF AND DISTRICT ATTORNEY WERE NOT NEEDED THIS FISCAL YEAR.

**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

AGENCY/FUND		VARIANCE EXPLANATION
14D	CAL-ID OPERATIONAL COSTS	THE BUDGET INCLUDES A BALANCING ENTRY TO REFLECT OVER-FINANCING. THE ACTUALS AS OF 6/30/06 REFLECT ADMINISTRATIVE FEES ONLY.
14E	CAL-ID SYSTEM COSTS	FUND 14E IS A SELF-BALANCING FUND WITH RESTRICTED REVENUE FOR THE PURCHASE OF CAL-ID SYSTEM REPLACEMENTS AND UPGRADES. ACTUAL EXPENDITURE AS OF 6/30/06 REFLECTS ADMINISTRATIVE FEES ONLY.
14G	SHERIFF'S SUPPLEMENTAL LAW ENFORCEMENT SERVICE	THE ACTUAL EXPENDITURE AS OF 6/30/06 REFLECTS ADMINISTRATIVE FEES, FY 2005-06 PERSONNEL COSTS REIMBURSED TO AGENCY 060 AND AN OPERATING TRANSFER OUT TO AGENCY 060 FOR THE REIMBURSEMENT OF OVERTIME COSTS TO THEO LACY FUNDED BY FY 2004-05 SHERIFF'S SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUNDS (SSLESF). FY 2005-06 SSLESF HAVE NOT BEEN DESIGNATED TO A JAIL CONSTRUCTION PROJECT AS OF YET, RESULTING IN THE FUNDS BEING RE-BUDGETED IN FY 2006-07.
14Q	SHERIFF-CORONER CONSTRUCTION AND FACILITY DEVELOPMENT	EXPENDITURES EXPECTED TO OCCUR IN FUTURE PERIODS BASED ON CONSTRUCTION SCHEDULE.
14U	COURT FACILITIES	ACTUAL EXPENSES ARE LESS THAN THE BUDGET DUE TO THE DEFERRAL OF TWO MAJOR CAPITAL PROJECTS TO THE NEXT FISCAL YEAR: (1) CENTRAL JUSTICE CENTER - WEAPONS SCREENING PROJECT (\$765K); (2) NORTH JUSTICE CENTER - REMODEL VACANT SPACE (\$645K); AND VARIOUS OTHER DEFERRED CAPITAL PROJECTS.
15C	THEO LACY JAIL CONSTRUCTION	EXPENDITURES EXPECTED TO OCCUR IN FUTURE PERIODS BASED ON CONSTRUCTION SCHEDULE.
PROGRAM II - COMMUNITY SERVICES		
GENERAL FUND		
027	DEPARTMENT OF CHILD SUPPORT SERVICES	VARIANCE PRIMARILY DUE TO SAVINGS IN SALARIES AND BENEFITS RESULTING FROM MAINTAINING A HIGHER THAN BUDGETED VACANCY FACTOR.
042	HEALTH CARE AGENCY	LOWER THAN BUDGETED EXPENDITURES AND ENCUMBRANCES, PRIMARILY IN HUMAN SERVICES CONTRACTS AND CAPITAL PROJECTS, OFFSET BY REDUCED REVENUES/OPERATING TRANSFERS IN, INCLUDING FUND 13Y PROP 63/MENTAL HEALTH SERVICES ACT, FUNDS 13N AND 14X TOBACCO SETTLEMENT REVENUES, AND FUND 13T.
063	SOCIAL SERVICES AGENCY	CALWORKS CASELOAD IS LOWER THAN ORIGINALLY ANTICIPATED, WHICH REDUCED SPENDING IN VARIOUS AREAS INCLUDING SALARIES AND SUPPORT AND CARE OF PERSONS. THE CHILDREN AND FAMILY SERVICES PROGRAMS UNDER SPENT SALARIES DUE TO A HIGHER THAN ANTICIPATED TURNOVER OF STAFF. EXTRA HELP AND OVERTIME FOR THE CALWIN IMPLEMENTATION WERE UNDER SPENT. A DECREASE TO THE CALWIN ALLOCATION ALSO CAUSED SPENDING REDUCTIONS IN PROFESSIONAL SERVICES. FINALLY, THERE WAS A REDUCTION IN LEASE COSTS DUE TO LEASE PURCHASE CONVERSIONS ON TWO FACILITIES.
064	IN-HOME SUPPORTIVE SERVICES (IHSS)	ACTUAL CASELOADS WERE LOWER THAN BUDGETED FOR FY 05/06. THE BUDGET ALSO INCLUDED ADDITIONAL APPROPRIATIONS TO COVER THE OVER BILLINGS OF THE IHSS PLUS WAIVER CASES BY THE STATE. THE STATE ISSUED 3 QUARTERS OF CREDITS WHICH WERE NOT ANTICIPATED THEREBY REDUCING EXPENDITURES.
065	CALWORKS FAMILY GROUP / UNEMPLOYED PARENTS	CASELOADS FOR CALWORKS FAMILY GROUP/UNEMPLOYED PARENTS DECREASED BY 5.8% IN TOTAL. THERE WERE ALSO SIGNIFICANT DECREASES IN AID TYPES: ALL OTHER FAMILIES & TANF TIMED-OUT AND TWO PARENTS. ALL OTHER FAMILIES & TANF TIMED-OUT HAD 6,489 OR 8% FEWER CASES AND TWO PARENTS HAD 2,558 OR 18% FEWER CASES THAN PROJECTED. THE FEDERAL WELFARE REFORM, WHICH IMPOSES THE 60-MONTH TIME LIMITS, AFFECTED THE DISTRIBUTION OF CASELOADS WHEN ADULTS IN THESE AID TYPES REACHED THEIR TIME LIMITS. THIS ALSO AFFECTED THE ZERO PARENTS & SAFETY NET CASELOADS, RESULTING IN A DECREASE OF 3,109 CASES OR 3%.
066	AID TO FAMILIES WITH DEPENDENT CHILDREN - FOSTER CARE	CASELOADS ARE DOWN FOR FEDERALLY FUNDED FAMILY HOMES, FEDERAL ADOPTION ASSISTANCE PROGRAM, FEDERAL EMERGENCY ASSISTANCE, FEDERAL FOSTER FAMILY ASSISTANCE, AND NON-FEDERAL ELIGIBLE FOSTER FAMILY ASSISTANCE FOR SERIOUSLY EMOTIONALLY DISABLED, RESULTING IN LOWER EXPENDITURES THAN ANTICIPATED.
069	GENERAL RELIEF	EXPENDITURES ARE BUDGETED BASED ON PROJECTED CASELOADS. ACTUAL CASELOADS WERE LOWER THAN PROJECTED, RESULTING IN REDUCED EXPENDITURE LEVELS.
NON-GENERAL FUND		
102	SANTA ANA REGIONAL CENTRE LEASE CONVEYANCE	FUND 102 IS A RESERVE FUND WHICH WILL BE USED TO OFFSET THE NEGATIVE CASH FLOW AT THE END OF THE SANTA ANA REGIONAL CENTER LEASE TERM. THE REVENUE EARNED CANNOT BE RECORDED IN A RESERVE BALANCE SHEET ACCOUNT UNTIL AFTER IT IS ACTUALLY RECEIVED (THIS IS HANDLED DURING THE FOLLOWING BUDGET CYCLE). APPROPRIATIONS ARE ESTABLISHED BASED ON REVENUE AND FUND BALANCE AVAILABLE LEVELS IN ORDER TO BALANCE THE FUND; ACTUAL EXPENDITURES ARE BASED ON THE FUND'S OPERATING COSTS.

**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

AGENCY/FUND		VARIANCE EXPLANATION
117	O.C. HOUSING AUTHORITY - OPERATING RESERVES	A TOTAL OF \$3 MILLION IN AFFORDABLE HOUSING PROJECTS - HERITAGE PLACE AT TUSTIN AND LAGUNA CANYON - WERE NOT CLOSED AS ORIGINALLY PROJECTED DURING FY 05-06. THESE PROJECTS ARE NOW SCHEDULED TO BE COMPLETED BY MID-YEAR FY 06-07.
123	DISPUTE RESOLUTION PROGRAM	EXPENSE BUDGET INCLUDES THE MAXIMUM EXPENDITURES THAT CAN BE BUDGETED BASED ON REVENUE AND FUND BALANCE AVAILABLE LEVELS; ACTUAL EXPENDITURES LOWER THAN BUDGET.
124	DOMESTIC VIOLENCE PROGRAM	EXPENSE BUDGET INCLUDES THE MAXIMUM EXPENDITURES THAT CAN BE BUDGETED BASED ON REVENUE AND FUND BALANCE AVAILABLE LEVELS; ACTUAL EXPENDITURES LOWER THAN BUDGET.
12C	CHILD SUPPORT PROGRAM DEVELOPMENT	SELF-BALANCING FUND. NO PLANNED EXPENDITURES BUDGETED. VARIANCE DUE TO ADMINISTRATIVE FEES.
12S	SSA DONATIONS & FEES	FUND 12S WAS ESTABLISHED IN THE 2ND QUARTER OF FY 05/06 TO REPLACE VARIOUS TRUST FUNDS IN ACCORDANCE WITH GASB 34. FUND 12S IS APPROPRIATED BASED ON THE FUND BALANCE AND REVENUE LEVELS. TRANSFERS ARE MADE TO REIMBURSE AGENCY 063 AS NEEDED, SO THE ACTUAL EXPENDITURES OF THE FUND ARE OFTEN LOWER THAN THE APPROPRIATION BUDGET.
12W	WRAPAROUND PROGRAM	FUND 12W WAS ESTABLISHED IN THE 3RD QUARTER OF FY 05/06 TO REPLACE TRUST FUND 248 IN ACCORDANCE WITH GASB 34. FUND 12W IS APPROPRIATED BASED ON THE FUND BALANCE AND REVENUE LEVELS. TRANSFERS MADE BETWEEN 12W AND FUND 066 ARE BUDGETED BASED UPON PROJECTED CASELOADS AND CONTRACT AMOUNTS. THE ACTUAL TRANSFERS OUT WERE LOWER THAN ANTICIPATED WHEN THE BUDGET WAS ESTABLISHED.
138	MEDI-CAL ADMIN. ACTIVITIES/TARGETED CASE MGMT.	PAYMENTS TO PROP 10 COMMUNITY BASED ORGANIZATIONS ARE PENDING RECEIPT OF UPDATED INFORMATION FROM THE STATE; FUNDS HAVE BEEN REASSIGNED TO LIABILITY ACCOUNT CODING UNTIL RESOLVED.
13N	ORANGE COUNTY TOBACCO SETTLEMENT	EXPENSE BUDGET INCLUDES THE MAXIMUM OPERATING TRANSFERS THAT CAN BE BUDGETED BASED ON FUND BALANCE AVAILABLE; ACTUAL EXPENDITURES ARE BASED ON CLAIMS SUBMITTED IN FISCAL YEAR 2005-06.
13T	HCA PURPOSE RESTRICTED REVENUES	EXPENSE BUDGET INCLUDES THE MAXIMUM EXPENDITURES THAT CAN BE BUDGETED BASED ON REVENUE AND FUND BALANCE AVAILABLE LEVELS; ACTUAL EXPENDITURES REPRESENT ELIGIBLE PROGRAM COSTS IN FISCAL YEAR 2005-06.
13W	HCA REALIGNMENT	BUDGETED RESERVES NOT DRAWN DOWN DUE TO RECEIPT OF ADDITIONAL REVENUES IN AGENCY 042.
13Y	MENTAL HEALTH SERVICES ACT	PROP 63/MENTAL HEALTH SERVICES ACT CONTRACTS TAKING LONGER THAN ANTICIPATED TO START UP; SOME REVENUES WERE DEFERRED RATHER THAN TRANSFERRED SINCE OFFSETTING EXPENDITURES WERE NOT BOOKED.
13Z	BIOTERRORISM CENTER FOR DISEASE CONTROL	SOME FUND 13Z REVENUES CARRYING OVER TO FY 06-07 TO OFFSET ONE-TIME COSTS; EXPENSE BUDGET INCLUDES THE MAXIMUM EXPENDITURES THAT CAN BE BUDGETED BASED ON REVENUE AND FUND BALANCE AVAILABLE LEVELS; ACTUAL EXPENDITURES LOWER THAN BUDGET.
146	WORKFORCE INVESTMENT ACT	SERVICE PROVIDERS AND COSTS ARE LOWER THAN BUDGETED.
147	HGI BIO TECH GRANT	THIS FUND WAS ESTABLISHED IN FY 05-06. SINCE FUNDS ARE ONE-TIME, THE ENTIRE FUNDING WAS BUDGETED FOR THE FISCAL YEAR EVEN THOUGH ONLY A SMALL PERCENTAGE WAS EXPECTED TO BE EXPENDED DURING THE FISCAL YEAR.
14T	FACILITIES DEVELOPMENT AND MAINTENANCE	THE BUDGETED TRANSFER OUT TO AGENCY 064 TO OFFSET COSTS ASSOCIATED WITH THE IN-HOME SUPPORTIVE SERVICES (IHSS) WAS NOT REQUIRED. OTHER BUDGETED PROJECTS DID NOT EXPEND AS ANTICIPATED.
15A	OCDA SANTA ANA HEIGHTS 1993 BOND ISSUE	HCS BUDGETS AS IF ALL PROJECTED MULTI-YEAR HOUSING PROJECTS WILL BE COMPLETED WITHIN THE YEAR. THE NUMBER OF PROJECTS COMPLETED VARY YEAR TO YEAR. SINCE MOST PROJECTS TYPICALLY ARE NOT COMPLETED IN ONE FISCAL YEAR, AND ARE NOT EXPECTED TO BE COMPLETED FOR ANOTHER 2-3 YEARS, THERE ARE LARGE VARIANCES EACH YEAR BETWEEN BUDGETED TO ACTUAL AMOUNTS.
15B	CEO SINGLE FAMILY HOUSING	THERE WERE NO PROJECTS FUNDED DURING THE YEAR.
15E	OCDA/SANTA ANA HEIGHTS 1993 LOW & MODERATE INCOME HOUSING	HCS BUDGETS AS IF ALL PROJECTED MULTI-YEAR HOUSING PROJECTS WILL BE COMPLETED WITHIN THE YEAR. THE NUMBER OF PROJECTS COMPLETED VARY YEAR TO YEAR. SINCE MOST PROJECTS TYPICALLY ARE NOT COMPLETED IN ONE FISCAL YEAR, AND ARE NOT EXPECTED TO BE COMPLETED FOR ANOTHER 2-3 YEARS, THERE ARE LARGE VARIANCES EACH YEAR BETWEEN BUDGETED TO ACTUAL AMOUNTS.
15G	HOUSING AND COMMUNITY SERVICES	HCS BUDGETS AS IF ALL PROJECTED MULTI-YEAR AFFORDABLE HOUSING PROJECTS WILL BE COMPLETED WITHIN THE YEAR. SINCE MOST PROJECTS ARE NOT TYPICALLY COMPLETED IN ONE FISCAL YEAR, A LARGE PORTION OF REVENUES FROM REIMBURSEMENTS TO THIS FUND WILL NOT BE RECOGNIZED AND THERE WILL BE SUBSEQUENT REDUCTIONS IN BUDGETED EXPENDITURES.
15H	CALHOME PROGRAM REUSE	THIS FUND WAS ESTABLISHED IN FY 05-06. SINCE FUNDS ARE ONE-TIME, THE ENTIRE FUNDING WAS BUDGETED FOR THE FISCAL YEAR EVEN THOUGH ONLY A SMALL PERCENTAGE WAS EXPECTED TO BE EXPENDED DURING THE FISCAL YEAR.
15M	OCHA ADMIN FEE RESERVES 2004	ANTICIPATED USE OF EXCESS ADMINISTRATIVE FEES WAS NOT NEEDED FOR CURRENT YEAR OPERATIONS.

**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

AGENCY/FUND		VARIANCE EXPLANATION
15U	STRATEGIC PRIORITY AFFORDABLE HOUSING	HCS BUDGETS AS IF ALL PROJECTED MULTI-YEAR HOUSING PROJECTS WILL BE COMPLETED WITHIN THE YEAR. THE NUMBER OF PROJECTS COMPLETED VARY YEAR TO YEAR. SINCE MOST PROJECTS TYPICALLY ARE NOT COMPLETED IN ONE FISCAL YEAR, AND ARE NOT EXPECTED TO BE COMPLETED FOR ANOTHER 2-3 YEARS, THERE ARE LARGE VARIANCES EACH YEAR BETWEEN BUDGETED TO ACTUAL AMOUNTS.
171	OCDA LOW & MODERATE INCOME HOUSING (SANTA ANA HEIGHTS)	HCS BUDGETS ALL AVAILABLE REDEVELOPMENT FINANCING EACH YEAR EVEN THOUGH ONLY A SMALL PORTION OF IS SPENT ANNUALLY DUE TO LIMITED AMOUNT OF QUALIFYING PROJECTS. THE LARGE BUDGETED AMOUNT COMPARED TO THE AMOUNT OF ACTUAL EXPENDITURES RESULTS IN SIGNIFICANT VARIANCES.
173	OCDA SANTA ANA HEIGHTS - SURPLUS	HCS BUDGETS ALL AVAILABLE REDEVELOPMENT FINANCING EACH YEAR EVEN THOUGH ONLY A SMALL PORTION OF IS SPENT ANNUALLY DUE TO LIMITED AMOUNT OF QUALIFYING PROJECTS. THE LARGE BUDGETED AMOUNT COMPARED TO THE AMOUNT OF ACTUAL EXPENDITURES RESULTS IN SIGNIFICANT VARIANCES.
411	OCDA (NDAPP) PROJECTS, 1992 ISSUE A	HCS BUDGETS ALL AVAILABLE REDEVELOPMENT FINANCING EACH YEAR EVEN THOUGH ONLY A SMALL PORTION OF IS SPENT ANNUALLY DUE TO LIMITED AMOUNT OF QUALIFYING PROJECTS. THE LARGE BUDGETED AMOUNT COMPARED TO THE AMOUNT OF ACTUAL EXPENDITURES RESULTS IN SIGNIFICANT VARIANCES.
412	OCDA (NDAPP) LOW/MODERATE HOUSING 1992 ISSUE A	HCS BUDGETS ALL AVAILABLE REDEVELOPMENT FINANCING EACH YEAR EVEN THOUGH ONLY A SMALL PORTION OF IS SPENT ANNUALLY DUE TO LIMITED AMOUNT OF QUALIFYING PROJECTS. THE LARGE BUDGETED AMOUNT COMPARED TO THE AMOUNT OF ACTUAL EXPENDITURES RESULTS IN SIGNIFICANT VARIANCES.
413	OCDA (NDAPP) PROJECTS, 1992 ISSUE B	HCS BUDGETS ALL AVAILABLE REDEVELOPMENT FINANCING EACH YEAR EVEN THOUGH ONLY A SMALL PORTION OF IS SPENT ANNUALLY DUE TO LIMITED AMOUNT OF QUALIFYING PROJECTS. THE LARGE BUDGETED AMOUNT COMPARED TO THE AMOUNT OF ACTUAL EXPENDITURES RESULTS IN SIGNIFICANT VARIANCES.
414	OCDA (NDAPP), 1992 ISSUE B, LOW/MODERATE HOUSING	HCS BUDGETS ALL AVAILABLE REDEVELOPMENT FINANCING EACH YEAR EVEN THOUGH ONLY A SMALL PORTION OF IS SPENT ANNUALLY DUE TO LIMITED AMOUNT OF QUALIFYING PROJECTS. THE LARGE BUDGETED AMOUNT COMPARED TO THE AMOUNT OF ACTUAL EXPENDITURES RESULTS IN SIGNIFICANT VARIANCES.
425	OCDA NEIGHBORHOOD PRESERVATION & DEVELOPMENT - CONSTRUCTION	HCS BUDGETS ALL AVAILABLE REDEVELOPMENT FINANCING EACH YEAR EVEN THOUGH ONLY A SMALL PORTION OF IS SPENT ANNUALLY DUE TO LIMITED AMOUNT OF QUALIFYING PROJECTS. THE LARGE BUDGETED AMOUNT COMPARED TO THE AMOUNT OF ACTUAL EXPENDITURES RESULTS IN SIGNIFICANT VARIANCES.
428	OCDA (NDAPP) - SURPLUS	HCS BUDGETS ALL AVAILABLE REDEVELOPMENT FINANCING EACH YEAR EVEN THOUGH ONLY A SMALL PORTION OF IS SPENT ANNUALLY DUE TO LIMITED AMOUNT OF QUALIFYING PROJECTS. THE LARGE BUDGETED AMOUNT COMPARED TO THE AMOUNT OF ACTUAL EXPENDITURES RESULTS IN SIGNIFICANT VARIANCES.
PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES		
GENERAL FUND		
034	WATERSHED & COASTAL RESOURCES DIVISION	VARIANCE WAS PRIMARILY DUE TO CAPITAL PROJECTS OF \$1.4M NOT BEING AWARDED. CAPITAL PROJECTS NOT STARTED THIS FY INCLUDED POCHE BEACH @ \$200K, BOLSA CHICA NAVAL WEAPONS STATION @ \$600K, AND ALISO CREEK CONSTRUCTION @ \$600K. AN ADDITIONAL \$200K IN S&EB SAVINGS WAS REALIZED DUE TO LOWER OVERTIME AND EXTRA HELP EXPENDITURES.
040	UTILITIES	THE \$1.7M STEAM AND CHILLED WATER DISTRIBUTION SYSTEM PROJECT WAS NOT STARTED THIS FISCAL YEAR AND WILL NEED TO BE REBUDGETED FOR NEXT FISCAL YEAR TO BE COMPATIBLE WITH THE CENTRAL UTILITY FACILITY CO-GENERATION PROJECT. ADDITIONALLY, UTILITIES COSTS WERE LOWER THAN BUDGETED DUE TO MILD WEATHER.
080	RESOURCES AND DEVELOPMENT MANAGEMENT DEPARTMENT	VARIANCE IS MAINLY DUE TO: SALARY & BENEFITS SAVINGS \$2.4M FROM DELETION OF LONG-TERM VACANT POSITIONS AND POSITION FREEZES, EQUIPMENT MAINTENANCE SAVINGS \$352K, PROFESSIONAL SERVICE COSTS REDUCED OR DELAYED BY \$2.4M WITH OVER HALF RELATED TO PLANNING AND DEVELOPMENT SERVICES (PDS) SAVINGS, RENTS OF EQUIPMENT SAVINGS \$402K, SPECIAL DEPARTMENT EXPENSE SAVINGS \$414K, INCREASED INTRA-AGENCY S&S BILLING OFFSETS OF \$2.8M FROM PDS MERGER WITH AGENCY 080, AND INCREASED INTRAFUND TRANSFERS TO OTHER COUNTY GENERAL FUNDS TOTALING \$2.9M .
NON-GENERAL FUND		
106	COUNTY TIDELANDS - NEWPORT BAY	VARIANCE WAS PRIMARILY DUE TO CAPITAL PROJECTS OF \$1.6M NOT BEING AWARDED. THE MAJOR CAPITAL PROJECT NOT STARTED INCLUDED THE NEWPORT DUNES DREDGING PROJECT AT \$1.5M.

**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

AGENCY/FUND		VARIANCE EXPLANATION
108	DANA POINT TIDELANDS	THE DANA POINT HARBOR EXPENDITURES ARE LOWER THAN BUDGET BECAUSE OF THE DEFERRAL OF THREE PROJECTS UNTIL FY06/07. THE DEFERRED PROJECTS ARE THE BOAT LAUNCH RAMP AT \$2.5M, THE DESIGN FOR THE RECONFIGURING OF THE HARBOR BOAT SLIPS AT \$1.5M AND THE HARBOR DREDGING AT \$2M. THERE WERE ALSO SAVINGS RELATED TO REDUCED CONSULTANT COMPENSATION AND EFFICIENCIES REALIZED BY BECOMING A STAND-ALONE DEPARTMENT.
113	BUILDING AND SAFETY	A FINANCIAL ACTION PLAN WAS IMPLEMENTED TO PREVENT A DEFICIT IN THE FUND PRIMARILY DUE TO THE WORKLOAD AND REVENUE SHORTFALL IN BUILDING & SAFETY FUND 113. SEVERAL MITIGATIONS WERE IMPLEMENTED: A) POSITIONS WERE TRANSFERRED FROM FUND 113 TO OTHER RDMF FUNDS; B) EXPENDITURES WERE CURTAILED AND/OR DEFERRED; AND C) INTERAGENCY BILLINGS WERE REVIEWED AND ADJUSTED FOR VALIDITY OF CHARGES. PDS ACHIEVED ITS FINANCIAL ACTION PLAN GOAL AND EXCEEDED ITS COST AND REVENUE TARGETS AT YEAR-END WITHOUT USING ANY OF THE \$825,000 RESERVES.
115	ROAD	VARIANCE WAS PRIMARILY CAPITAL PROJECTS NOT AWARDED BECAUSE OF UNFORESEEN CIRCUMSTANCES THAT DELAYED THE PROJECTS. ASSOCIATED REVENUE REIMBURSEMENT (GRANTS ETC.) FOR THE PROJECTS ALSO DID NOT OCCUR. ADDITIONALLY, SERVICES & SUPPLIES AND EQUIPMENT EXPENSES WERE ALSO LOWER THAN ANTICIPATED.
119	PUBLIC LIBRARY - CAPITAL	WHEELER BRANCH CAPITAL PROJECT DELAYED.
120	PUBLIC LIBRARY	SPECIAL DEPARTMENT EXPENSE (BOOKS, MISC.) THAT DUE TO TIMING WILL BE EXPENDED IN FY 2006-07. TAX ADMINISTRATION CHARGE \$78K LESS THAN BUDGETED.
128	SURVEY MONUMENT PRESERVATION	BILLING REIMBURSEMENT CHARGES WERE LOWER THAN ANTICIPATED.
129	OFF-HIGHWAY VEHICLE FEES	ANTICIPATED STATE REVENUE WAS NOT RECEIVED (DELAYED UNTIL FY 06/07); THEREFORE, A BUDGETED OPERATING TRANSFER OUT TO HBP FUND 405 DID NOT OCCUR.
12K	DANA POINT MARINA DBW LOAN RESERVE	FUND 12K IS A RESERVE FUND REQUIRED BY THE CALIFORNIA DEPARTMENT OF BOATING AND WATERWAYS LOAN DOCUMENTS. THE LOAN DOCUMENTS SET THESE FUNDS ASIDE FOR EXTRAORDINARY MAINTENANCE TO THE HARBOR. DANA POINT HARBOR DOES NOT PLAN TO SPEND THESE FUNDS UNTIL EXTRAORDINARY MAINTENANCE IS NEEDED.
137	PARKING FACILITIES	PARKING EQUIPMENT OF \$250K WILL BE REBUDGETED FOR NEXT FISCAL YEAR DUE TO THE CONSTRUCTION OF THE STATE APPELLATE COURT IN THE CIVIC CENTER.
140	AIR QUALITY IMPROVEMENT	ANTICIPATED PROJECTS FOR COMPRESSED NATURAL GAS AND OTHER AIR QUALITY FUND PROJECTS WERE DEFERRED TO THE FY 06/07 BUDGET.
148	FOOTHILL CIRCULATION PHASING PLAN	VARIANCE WAS PRIMARILY DUE TO CAPITAL PROJECTS NOT AWARDED BECAUSE OF UNFORESEEN CIRCUMSTANCES THAT DELAYED THE PROJECTS. ASSOCIATED REVENUE RECOGNITION FOR THE PROJECTS ALSO DID NOT OCCUR.
277	IWMD - RATE STABILIZATION	A YEAR END CLOSING OPERATING TRANSFER-OUT FROM IWMD OPERATING FUND 299 WAS ANTICIPATED. THE '97 BOND FINANCING REQUIRES A MAINTAINED BALANCE (DEBT SVC/OPERATING EXP CALC). DUE TO CAPITAL PROJECT EFFECTS AND CHANGES IN THE A/C-IWMD ACCOUNTING METHODOLOGY TO CALCULATE THE REQUIRED MAINTAINED BALANCE IN THIS FUND, AN INCREASED MAINTAINED BALANCE WAS THEN REQUIRED; THUS, ANTICIPATED BUDGET FOR OPERATING TRANSFER-OUT BECAME UNNECESSARY.
280	AIRPORT - OPERATING ENTERPRISE	VARIANCE OF \$40.5 M UNDER BUDGET DOES NOT INCLUDE FIXED ASSET EXPENDITURES FOR EQUIPMENT AND CAPITAL PROJECTS. ACTUAL EXPENDITURES INCLUDING FIXED ASSETS IS \$91.6 M, RESULTING IN A VARIANCE OF \$37.5 M UNDER BUDGET OR 29.0%. THIS VARIANCE IS ATTRIBUTABLE DUE TO THE FACT EXPENSES RELATING TO CAPITAL PROJECTS WILL BE INCURRED OVER MULTIPLE FUTURE YEARS.
281	JOHN WAYNE AIRPORT CONSTRUCTION	VARIANCE OF \$4.0 M UNDER BUDGET DOES NOT INCLUDE CAPITALIZED FIXED ASSET EXPENDITURES FOR CAPITAL PROJECTS. ACTUAL EXPENDITURES INCLUDING FIXED ASSETS IS \$2.2 M, RESULTING IN A VARIANCE OF \$2.8 M UNDER BUDGET OR 56.4%. THIS VARIANCE IS ATTRIBUTABLE TO DUE TO THE FACT EXPENSES RELATING TO CAPITAL PROJECTS WILL BE INCURRED OVER MULTIPLE FUTURE YEARS.
283	JOHN WAYNE AIRPORT DEBT SERVICE	VARIANCE OF \$29.7 M UNDER BUDGET DOES NOT INCLUDE BOND PRINCIPAL PAYMENTS OF \$12.1 M THAT ARE INCLUDED IN THE BUDGET. AS AN ENTERPRISE FUND, JWA MUST AMORTIZE ITS BOND PRINCIPAL PAYMENTS OVER THE BOND ISSUANCE PERIOD. HOWEVER, JWA DOES NOT INCLUDE BOND PRINCIPAL PAYMENTS AS AN EXPENDITURE IN THE BUDGET. THE ACTUAL EXPENDITURES INCLUDING BOND PRINCIPAL PAYMENTS IS \$31.1 M, RESULTING IN A VARIANCE UNDER BUDGET OF \$17.6 M OR 36.2%. THE VARIANCE TO BUDGET IS PRIMARILY DUE TO BUDGETED TRANSFERS TO FUND 280 OF \$10.0 M THAT WERE NOT NEEDED AND \$7.6 M OF BUDGETED CAPITAL PROJECTS THAT WILL BE TRANSFERRED TO FUND 281 AND EXPENSED OVER MULTIPLE FUTURE YEARS.
284	FRANK R. BOWERMAN/BEE CANYON LANDFILL ESCROW	CONSERVATIVE (IN-COUNTY / IMPORT) TONNAGE ESTIMATES REQUIRED TO ASSURE SUFFICIENT BUDGET FOR POSSIBLE ASSOCIATED EXPENSES. BALANCED FUND REQUIREMENT NECESSITATES OFF SETTING REVENUE. ASSURING AVOIDANCE OF A 4TH QTR ADJUSTMENT (AT THE DIRECTION OF A/C) .

**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

AGENCY/FUND		VARIANCE EXPLANATION
285	IWMD BANKRUPTCY RECOVERY PLAN	VARIANCE DUE TO: A) IMPORTATION CALCULATION INVOLVING THE VARIABLE OF CAPITAL PROJECT ACTUALS, WHICH DRIVES SPECIFIC OPERATING TRANSFERS, EITHER OPERATING-OUT UPSTREAM TO THE GENERAL FUND OR OPERATING-OUT TO REIMBURSE THE IWMD OPERATING FUND 299. SUFFICIENT BUDGET NEEDS TO BE AVAILABLE FOR EITHER POSSIBLE ACTION. B) CONSERVATIVE IMPORT TONNAGE ESTIMATES REQUIRED TO ASSURE SUFFICIENT BUDGET FOR POSSIBLE ASSOCIATED EXPENSES. BALANCED FUND REQUIREMENT NECESSITATES OFF SETTING REVENUE. ASSURING AVOIDANCE OF A 4TH QTR ADJUSTMENT (AT THE DIRECTION OF A/C).
286	BREA-OLINDA LANDFILL ESCROW	CONSERVATIVE (IN-COUNTY / IMPORT) TONNAGE ESTIMATES REQUIRED TO ASSURE SUFFICIENT BUDGET FOR POSSIBLE ASSOCIATED EXPENSES. BALANCED FUND REQUIREMENT NECESSITATES OFF SETTING REVENUE. ASSURING AVOIDANCE OF A 4TH QTR ADJUSTMENT (AT THE DIRECTION OF A/C).
287	PRIMA DESHECHA LANDFILL ESCROW	CONSERVATIVE (IN-COUNTY / IMPORT) TONNAGE ESTIMATES REQUIRED TO ASSURE SUFFICIENT BUDGET FOR POSSIBLE ASSOCIATED EXPENSES. BALANCED FUND REQUIREMENT NECESSITATES OFF SETTING REVENUE. ASSURING AVOIDANCE OF A 4TH QTR ADJUSTMENT (AT THE DIRECTION OF A/C).
299	INTEGRATED WASTE MANAGEMENT DEPARTMENT ENTERPRISE	VARIANCE DUE TO: A) A/C-IWMD OBJ 2490 LANDFILL CLOSURE /POST CLOSURE CORRECTION, FOR PRIOR YEARS OVER ACCRUAL OF LIABILITY. B) CONSERVATIVE IN-COUNTY TONNAGE ESTIMATES REQUIRED TO ASSURE SUFFICIENT BUDGET FOR POSSIBLE ASSOCIATED EXPENSES. BALANCED FUND REQUIREMENT NECESSITATES OFF SETTING REVENUE. ASSURING AVOIDANCE OF A 4TH QTR ADJUSTMENT (AT THE DIRECTION OF A/C) C) A/C-GENERAL LEDGER NET ASSET YEAR END CALCULATION D) DELAY OF EXPENDITURES & ENCUMBRANCES ASSOCIATED WITH EQUIPMENT AND CAPITAL PROJECTS.
400	FLOOD CONTROL DISTRICT	VARIANCE WAS PRIMARILY DUE TO CAPITAL PROJECTS NOT AWARDED BECAUSE OF UNFORESEEN CIRCUMSTANCES THAT DELAYED THE PROJECTS. ADDITIONALLY, SERVICES & SUPPLIES AND EQUIPMENT EXPENSES WERE LOWER THAN ANTICIPATED.
403	SANTA ANA RIVER ENVIRONMENTAL ENHANCEMENT	VARIANCE WAS PRIMARILY DUE TO A THE DELAY OF A CAPITAL PROJECT BEING DONE IN CONJUNCTION WITH THE ROAD FUND 115, WHICH RESULTED IN THE FUND NOT BEEN BILLED.
404	FLOOD CONTROL DISTRICT - CAPITAL	VARIANCE WAS PRIMARILY DUE TO LOWER THAN ANTICIPATED LAND PURCHASES, CONTRIBUTIONS TO THE ARMY CORPS OF ENGINEERS AND SERVICES & SUPPLIES EXPENSES.
405	HARBORS, BEACHES AND PARKS CSA NO. 26	VARIANCE WAS PRIMARILY DUE TO CAPITAL PROJECTS NOT AWARDED TOTALING \$12.4M. A SAVINGS OF \$900K IN S&EB WAS REALIZED DUE TO LOWER EXPENDITURES IN EXTRA HELP, ANNUAL LEAVE/ VACATION PAYOFF, AND RETIREMENT BENEFITS. SERVICES AND SUPPLIES SAVINGS OF \$8.4M WERE REALIZED, WHICH RESULTED FROM \$4M IN SMALL HBP CONSTRUCTION PROJECTS NOT STARTING, WITH LANDSCAPE SERVICES AND CONSTRUCTION SUPPLIES LOWER THAN ANTICIPATED.
406	HARBORS, BEACHES & PARKS CAPITAL	VARIANCE WAS PRIMARILY DUE TO UNALLOCATED CAPITAL PROJECTS NOT BEING AWARDED TOTALING \$5.9M AND ANOTHER \$600K IN OTHER CAPITAL PROJECTS NOT BEING AWARDED.
459	NORTH TUSTIN LANDSCAPE & LIGHTING ASSESSMENT DISTRICT	CAPITAL PROJECTS HAVE NOT BEEN AWARDED.
475	COUNTY SERVICE AREA #20 - LA HABRA	CONTRIBUTIONS TO NON-COUNTY AGENCY DID NOT OCCUR.
PROGRAM IV - GENERAL GOVERNMENT SERVICES		
GENERAL FUND		
002	ASSESSOR	THE VARIANCE IS DUE TO DECREASED SALARY AND EMPLOYEE BENEFITS DUE TO AN INCREASED NUMBER OF RETIREMENTS THAT OCCURRED IN FY 05-06 AND A DECREASE IN SERVICE AND SUPPLY EXPENDITURES.
017	COUNTY EXECUTIVE OFFICE	THE VARIANCE IS DUE TO DECREASED SALARY AND EMPLOYEE BENEFITS DUE TO A HIGH VACANCY RATE IN FY 2005-06 AND A DECREASE IN SERVICE AND SUPPLY EXPENDITURES.
025	COUNTY COUNSEL	LEGAL SERVICES PROVIDED TO GENERAL FUND DEPARTMENTS WERE IN EXCESS OF ORIGINAL ESTIMATES AND REFLECTED IN THE 5100 COST APPLY BILLING PROCESS. SERVICES AND SUPPLIES EXPENSES WERE LESS THAN ANTICIPATED.
031	REGISTRAR OF VOTERS	VARIANCE IS DUE TO DELAYED EXPENSES FROM THE JUNE 6, 2006 PRIMARY ELECTION.
054	HUMAN RESOURCES DEPARTMENT	IN JULY 2005, THE HUMAN RESOURCES AND EMPLOYEE RELATIONS FUNCTIONS WERE CONSOLIDATED UNDER ON ORGANIZATIONAL STRUCTURE TO BETTER ALIGN RESOURCES AND FUNCTIONS TO IMPROVE SERVICE DELIVERY. TRAINING, SEMINARS/CONFERENCES AND SPACE PLANNING WERE ON HOLD TO ALLOW THE DEPARTMENT TO FOCUS ON REVIEWING ORGANIZATIONAL EFFECTIVENESS AND MAKE CHANGES TO STAFF FUNCTIONS AND DEPARTMENTAL PROCEDURES.
059	CLERK-RECORDER	THE VARIANCE DUE TO REDUCTION IN SERVICE AND SUPPLY EXPENDITURES AND THE DELAY OF THE FIRST FLOOR REMODEL PROJECT.
NON-GENERAL FUND		
107	REMITTANCE PROCESSING EQUIPMENT REPLACEMENT	

Source: County agencies/departments

**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

AGENCY/FUND		VARIANCE EXPLANATION
127	PROPERTY TAX ADMIN STATE GRANT	THE VARIANCE IS DUE TO DECREASED SALARY AND EMPLOYEE BENEFITS DUE TO A HIGH VACANCY RATE IN FY 2005-06, A DECREASE IN SERVICE AND SUPPLY EXPENDITURES, AND REDUCED REIMBURSEMENT REQUESTS FOR OTHER DEPARTMENTS.
12D	CLERK RECORDER'S SPECIAL REVENUE FUND	THE VARIANCE IS DUE TO REDUCTION IN SERVICE AND SUPPLY EXPENDITURES AND THE DELAY OF THE FIRST FLOOR REMODEL PROJECT.
135	REAL ESTATE DEVELOPMENT PROGRAM	THE VARIANCE IS DUE TO LESS THAN BUDGETED OPERATING TRANSFER TO COUNTY GENERAL FUND; DEFERRAL OF SANTA ANA BLVD. PARCEL SALE (\$570K).
PROGRAM V - CAPITAL IMPROVEMENTS		
GENERAL FUND		
036	CAPITAL PROJECTS	ACTUAL EXPENSES ARE LESS THAN THE BUDGET DUE TO THE DEFERRAL OF MAJOR CAPITAL PROJECTS TO THE NEXT FISCAL YEAR. SOME OF THE LARGER, REBUDGETED PROJECTS ARE: COGENERATION AT THE CENTRAL UTILITY FACILITY (\$25.8M); SHERIFF-CORONER MAINTENANCE PROJECTS (\$4.1M); ANIMAL CARE FAC - PARKING STRUCTURE (\$630K); LOS PINOS - REPAVE VARIOUS ROADWAYS (\$507K); JUVENILE HALL - REPLACE EXISTING PERIMETER FENCE (\$469K); AND CENTRAL JUSTICE CENTER - PHASE II - HVAC/ADA (\$460K).
NON-GENERAL FUND		
104	CRIMINAL JUSTICE FACILITIES - ACCUMULATIVE CAPITAL OUTLAY	THE ACTUAL EXPENSES ARE LESS THAN THE BUDGET DUE TO THE DEFERRAL OF MAJOR CAPITAL PROJECTS TO THE NEXT FISCAL YEAR. SOME OF THE LARGER, REBUDGETED PROJECTS ARE: LOS PINOS RENOVATION (\$1.1M); MUSICK MASTER PLAN REIMBURSEMENT (\$1.1M); LOS PINOS WASTEWATER MITIGATION STUDY (\$679K); JUVENILE HALL - REPAIR SHOWERS IN UNITS T, Y, Z (\$501K); SHERIFF MAINTENANCE PROJECTS (\$430K); AND JUVENILE HALL - REPLACE 50 DOORS (\$425K).
112	COUNTY INFRASTRUCTURE PROJECT	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
15L	800 MHZ CCCS	THE ACTUAL AS OF 6/30/06 IS LOWER THAN THE BUDGET DUE TO NO EQUIPMENT PURCHASES OR SYSTEM UPGRADES.
424	ALISO VIEJO CFD 88-1 (A OF 1992) - CONSTRUCTION	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
429	ARBITRAGE REBATE	LITTLE IRS REBATE LIABILITIES BECOME DUE DURING THE YEAR.
480	CFD 99-1 SERIES A OF 1999 LADERA - CONSTRUCTION	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
481	RANCHO SANTA MARGARITA CFD 86-2 (A OF 1998) - CONSTRUCTION	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
483	RANCHO SANTA MARGARITA CFD 86-1(A) -CONSTRUCTION	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
486	LADERA CFD 2002-01 CONSTRUCTION	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
497	LOMAS LAGUNA CFD 88-2 - CONSTRUCTION	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
510	BAKER RANCH CFD 87-6 - CONSTRUCTION	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
522	NEWPORT COAST AD 01-01 CONSTRUCTION GROUP 2	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
524	ASSESSMENT DISTRICT 01-1 NEWPORT COAST IV - CONSTRUCTION	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
529	CFD 2004-1 LADERA CONSTRUCTION	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
531	NEWPORT COAST AD 01-1 CONSTRUCTION '06 VARIABLES	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
532	CFD 01-1 LADERA - CONSTRUCTION	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
542	SANTA TERESITA CFD 87-9 (A OF 1991) - CONSTRUCTION	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
546	CFD 00-1 (SERIES A OF 2000) LADERA -CONSTRUCTION	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
554	CFD 2003-1 LADERA CONSTRUCTION	THE PACE OF CONSTRUCTION EXPENSES DOES NOT NECESSARILY MATCH THE APPROPRIATIONS AVAILABLE.
PROGRAM VI - DEBT SERVICE		
GENERAL FUND		
022	PREPAID PENSION OBLIGATION	ACTUAL PENSION OBLIGATION BOND DEBT ISSUANCE WAS LOWER THAN ORIGINAL ESTIMATED AMOUNT.

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AGENCY/FUND		VARIANCE EXPLANATION
	NON-GENERAL FUND	
15J	PENSION OBLIGATION BONDS DEBT SERVICE	AS A RESULT OF REFINANCING THE DEBT, AND ELIMINATING THE MONTHLY STATE INTERCEPT, THERE IS NO LONGER RESIDUAL INTERCEPT IN EXCESS OF DEBT SERVICE REQUIREMENT, WHICH WOULD FLOW TO THE GENERAL FUND, HENCE REDUCING THE TRANSFER OUT TO THE GENERAL FUND.
15P	REFUNDING RECOVERY BONDS	THIS FUND WAS CLOSED OUT IN THE 3RD QUARTER BUDGET REPORT. APPROPRIATIONS WERE SET UP IN ANTICIPATION OF THE 2005 LEASE REVENUE REFUNDING BONDS DEBT SERVICE; INSTEAD, THE ACTUAL DEBT SERVICE WAS PAID OUT OF THE NEWLY ESTABLISHED AGENCY 021.
15W	1996 RECOVERY CERTIFICATES OF PARTICIPATION (A)	APPROPRIATIONS WERE SET UP IN ANTICIPATION OF THE 2005 LEASE REVENUE REFUNDING BONDS DEBT SERVICE; INSTEAD, THE ACTUAL DEBT SERVICE WAS PAID OUT OF THE NEWLY ESTABLISHED FUND 021.
172	OCDA DEBT SERVICE (SANTA ANA HEIGHTS)	APPROPRIATED CONTINGENCY OF \$2,995,603 WAS UNSPENT; THIS AMOUNT REPRESENTS THE RESERVE REQUIREMENT WHICH MUST BE MADE READILY AVAILABLE IN THE EVENT OF DEFAULT.
427	OCDA (NDAPP) - DEBT SERVICE	APPROPRIATED CONTINGENCY OF \$1,436,065 WAS UNSPENT; THIS AMOUNT REPRESENTS THE RESERVE REQUIREMENT WHICH MUST BE MADE READILY AVAILABLE IN THE EVENT OF DEFAULT.
433	GOLDEN LANTERN REASSESSMENT DISTRICT 94-1 DEBT SERVICE	APPROPRIATIONS INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
482	SPECIAL MELLO-ROOS RESERVE	FUNDS WERE USED FOR A REFUNDING IN FY 04/05, BUT NOT ANTICIPATED TO BE REQUIRED FOR FY 05/06.
484	RANCHO SANTA MARGARITA CFD 86-2 - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
487	LADERA CFD 2002-01 DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
488	RANCHO SANTA MARGARITA CFD 86-1 (SERIES 1988) - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
490	DIMENSIONS/SERRANO CREEK CFD 87-1 - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
492	MISSION VIEJO CFD 87-3 (A) - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
494	ALISO VIEJO CFD 88-1 - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
496	LOMAS LAGUNA CFD 88-2 - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
501	RANCHO SANTA MARGARITA CFD 87-5(A) - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
503	PORTOLA HILLS CFD 87-2(A) - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
505	FOOTHILL RANCH CFD 87-4 - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
507	IRVINE COAST ASSESSMENT DISTRICT 88-1 - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
509	RANCHO SANTA MARGARITA CFD 87-5B - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
511	BAKER RANCH CFD 87-6 - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
513	COTO DE CAZA CFD 87-8 - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
515	SANTA TERESITA CFD 87-9 - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
516	ASSESSMENT DIST 01-1 ZIANI PROJECT-DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
517	RANCHO SANTA MARGARITA CFD 87-5C - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
519	LOS ALISOS CFD 87-7 - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
521	RANCHO SANTA MARGARITA CFD 87-5D (A) - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
523	NEWPORT COAST AD 01-1 GROUP 2 DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
525	ASSESSMENT DISTRICT 01-1 NEWPORT COAST IV - DEBT SERVICE	APPROPRIATION IN FUND 523 WERE USED INSTEAD TO REDEEM AD 01-1'S OLD VARIABLE BONDS.
52T	NEWPORT COAST AD 01-1 CONVERSION #1 DS	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
530	CFD 2004-1 LADERA DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
549	RANCHO SANTA MARGARITA CFD 87-5E (A OF 1993) - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
551	ASSESSMENT DISTRICT 92-1 NEWPORT RIDGE - DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
555	CFD 2003-1 LADERA DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.
599	O. C. SPECIAL FINANCING AUTHORITY DEBT SERVICE	APPROPRIATION INCLUDES A DEBT SERVICE RESERVE THAT WAS NOT SPENT IN FY 05-06.

**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

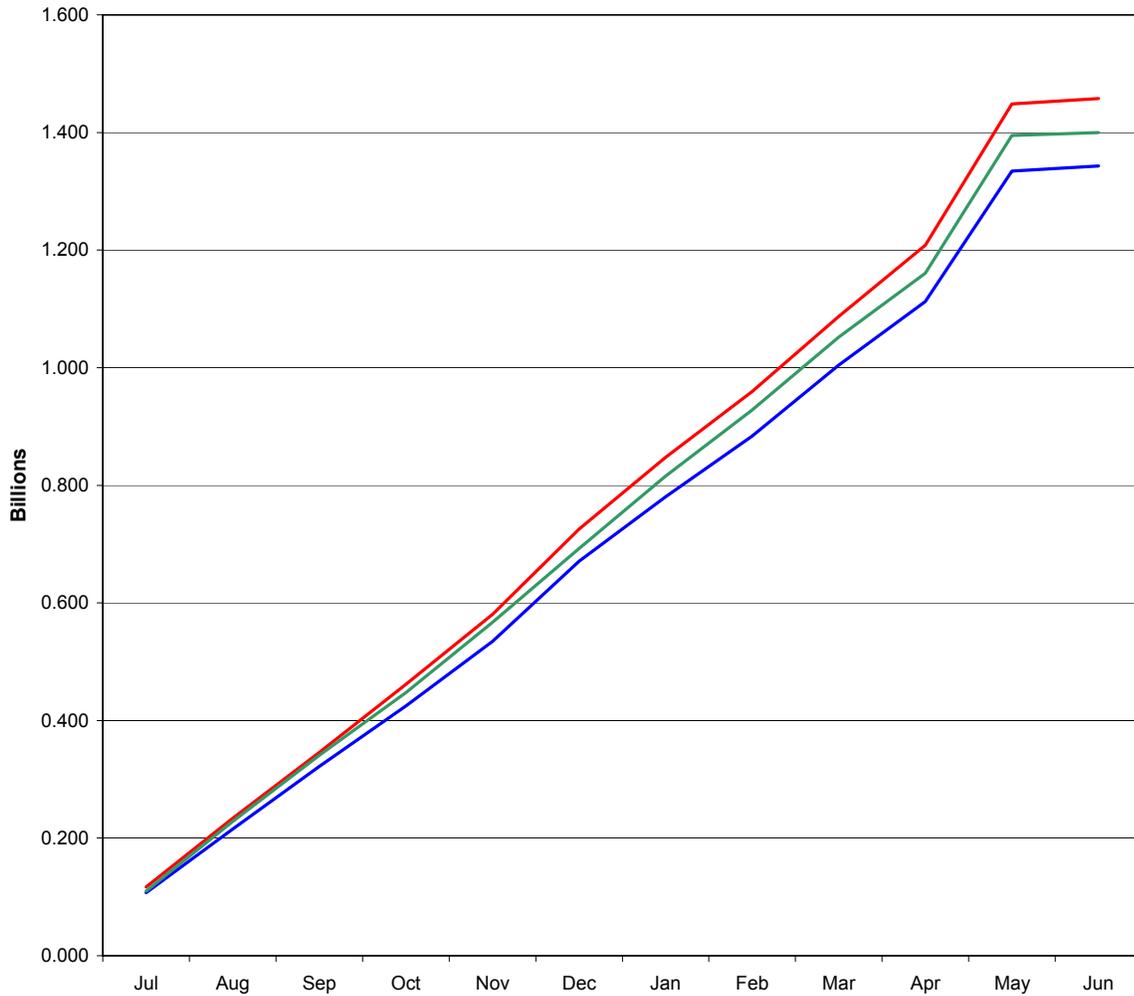
AGENCY/FUND		VARIANCE EXPLANATION
PROGRAM VII - INSURANCE, RESERVES & MISC		
GENERAL FUND		
004	MISCELLANEOUS	YEAR ENDING EXPENSE VARIANCE IS DUE TO AUDITOR-CONTROLLER REDUCING APPROPRIATIONS FROM THE MISCELLANEOUS FUND TO MITIGATE OTHER GENERAL FUND YEAR-END CLOSING ISSUES.
056	EMPLOYEE BENEFITS	VARIANCE IS DUE IN PART TO SALARY AND EMPLOYEE BENEFITS SAVINGS AS THE RESULT OF VACANT POSITIONS. DELAY IN RECRUITING AND REPLACING STAFF RESULTED IN SAVINGS. THE REMAINDER OF THE VARIANCE IS DUE TO SERVICES AND SUPPLIES SAVINGS, PRIMARILY IN PRINTING, DUPLICATION, BENEFIT CENTERS VENDOR, EXTRA HELP DATABASE ADMINISTRATION. IN 2006, THERE WERE NO SIGNIFICANT HEALTH PLAN DESIGN CHANGES, RESULTING IN VENDOR AND PRINTING SAVINGS. ADDITIONALLY, NEW VENDORS PROVIDED SAVINGS RELATED TO THE IMPLEMENTATION ALLOWANCE. EXTRA HELP DEFINED BENEFIT PROGRAM DATABASE ADMINISTRATION IS BEING DONE WITH AGENCY STAFF RATHER THAN BY A VENDOR.
NON-GENERAL FUND		
13A	LITIGATION RESERVE - ESCROW AGENT FTCI	NO PAYMENTS; HOWEVER MUST APPROPRIATE PER BANKRUPTCY PLAN OF ADJUSTMENT.
14F	DEFERRED COMPENSATION REIMBURSEMENT (HR)	THE EXPENDITURES FOR CONTINGENT DEFERRED SALES CHARGES ARE LOWER DUE TO THE REDUCTION IN FEES FOR THE CONTINGENT DEFERRED SALES CHARGES. THESE CHARGES WILL BE ELIMINATED ENTIRELY STARTING 09/30/06, FOLLOWED ONLY BY POTENTIAL PENALTIES THAT MAY BE ASSESSED FOR FINAL FUND TRANSFERS AT THIS TIME (MARKET VALUE ADJUSTMENTS). THE REMAINING VARIANCE IS DUE TO FUND BALANCE. THE FUND BALANCE WAS REDUCED AT THE BEGINNING OF THE YEAR DUE TO THE TRANSFER OF \$5 MILLION IN FY 04-05 TO THE GENERAL FUND (FUND 100, AGENCY 100) PER DIRECTIONS FROM THE CEO OFFICE AND APPROVED BY THE BOARD OF SUPERVISORS.
14X	TOBACCO SETTLEMENT	EXPENSES WERE NOT INCURRED IN ORDER TO DRAW DOWN FUNDS.
14Z	LITIGATION RESERVE	NO PAYMENTS; HOWEVER MUST APPROPRIATE PER BANKRUPTCY PLAN OF ADJUSTMENT.
15S	DESIGNATED SPECIAL REVENUE	RESERVES NOT NEEDED IN THIS FISCAL YEAR.
15Z	PLAN OF ADJUSTMENT AVAILABLE CASH	TIME LAG IN OPERATING TRANSFER OUT TO THE COUNTY ADMINISTERED ACCOUNTS (BANKRUPTCY). THE TRANSFER WILL TAKE PLACE IN SEPTEMBER 2006.
289	INFORMATION TECHNOLOGY INTERNAL SERVICE FUND	THE VARIANCE IS DUE TO CAPITAL EXPENDITURE REVERSALS PROCESSED BY THE AUDITOR-CONTROLLER AT YEAR END. THE EXPENSE BUDGET EXCEEDED ACTUALLY ANTICIPATED EXPENDITURES IN ORDER TO MEET APPROPRIATION REQUIREMENTS FOR THE TELECOMMUNICATION UPGRADE BOND FINANCE PAYMENT AND FIXED ASSET PURCHASES. ALSO, SERVICE LEVELS ARE BASED ON CUSTOMER DEMAND AND THE ISF MUST BUDGET ENOUGH TO PAY FOR THE POTENTIAL MAXIMUM DEMAND.
290	HEALTH MAINTENANCE ORGANIZATION HEALTH PLANS ISF	ACTUAL PLAN PREMIUMS WERE LESS THAN BUDGETED. CIGNA HEALTH PLAN PREMIUMS WERE \$1.9 MILLION LESS THAN BUDGET WHILE KAISER HEALTH PLAN PREMIUMS WERE \$.5 MILLION LESS THAN BUDGET. THE REMAINING VARIANCE IS DUE TO FUND BALANCE WHICH WAS NOT EXPENDED IN FISCAL YEAR 05-06, BUT WILL BE CARRIED OVER TO FISCAL YEAR 06-07.
291	UNEMPLOYMENT INSURANCE INTERNAL SERVICE FUND	BUDGET INCLUDES \$1.5 MILLION CONFIDENCE MARGIN FOR CHANGES IN UNEMPLOYMENT TRENDS, \$4.4 MILLION FOR COST TO SWITCH FROM SELF-FUNDED PROGRAM TO STATE UNEMPLOYMENT PROGRAM, AND CONTINGENCY FUNDING RESERVE OF \$1.3 MILLION. THE EXPENDITURES HAVE BEEN FAVORABLE FOR UNEMPLOYMENT CLAIMS EXPERIENCE AND DID NOT REQUIRE USE OF CONFIDENCE MARGIN OR CONTINGENCY RESERVE. FOR FY 06-07, THE RATE HAS BEEN DECREASED FROM .0015 OF PAYROLL TO .0012. COUNTY HAS REMAINED SELF-FUNDED.
292	SELF-INSURED PPO HEALTH PLANS ISF	WITH THE NEW PREFERRED PROVIDER NETWORK AND CLAIMS ADMINISTRATOR, PACIFICARE HEALTH PLAN ADMINISTRATORS, IN JANUARY 2005, SAVINGS WERE GENERATED AS A RESULT OF DISCOUNTS EXPERIENCED WITH THE NEW PPO NETWORK. IN ADDITION, HEALTH PLAN DESIGN CHANGES AND REDUCTION IN ENROLLMENT YIELDED SAVINGS TO THE PLAN. THE REMAINING VARIANCE IS DUE TO FUND BALANCE WHICH WAS NOT EXPENDED IN FISCAL YEAR 05-06, BUT WILL BE CARRIED OVER TO FISCAL YEAR 06-07. THE FUND BALANCE RESERVE IS MAINTAINED FOR UNEXPECTED CHANGES IN CLAIMS EXPERIENCE.
294	PROPERTY AND CASUALTY RISK INTERNAL SERVICE FUND	THE VARIANCE IS DUE TO "NET ASSETS" BEING APPROPRIATED IN THE BUDGET AS REQUIRED FOR BALANCED FUNDS. NET ASSETS ARE HELD IN THE ISF FOR APPLICATION TO FUTURE CLAIMS.
295	RETIREE MEDICAL INTERNAL SERVICE FUND	THE VARIANCE IS DUE TO FUND BALANCE WHICH WAS NOT EXPENDED IN FISCAL YEAR 05-06, BUT WILL BE CARRIED OVER TO FISCAL YEAR 06-07. IN FY 05-06, PART OF THE FUND BALANCE WAS USED TO FUND THE RETIREE MEDICAL GRANT WHICH WAS APPROVED BY THE BOARD OF SUPERVISORS.
296	TRANSPORTATION INTERNAL SERVICE FUND	VARIANCE DUE TO THE \$750K COMPRESSED NATURAL GAS (CNG) CAPITAL PROJECT BEING DEFERRED TO FY06/07 BUDGET AND FIXED ASSET EQUIPMENT PURCHASES NOT PURCHASED BY YEAR END.

Source: County agencies/departments

**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

AGENCY/FUND		VARIANCE EXPLANATION
297	REPROGRAPHICS INTERNAL SERVICE FUND	VARIANCE DUE TO A DECREASE IN LEASE EQUIPMENT EXPENSES & DEFERRED FIXED ASSET EQUIPMENT PURCHASES.
298	SELF-INSURED BENEFITS INTERNAL SERVICE FUND	THE VARIANCE IS DUE TO FUND BALANCE WHICH WAS NOT EXPENDED IN FISCAL YEAR 05-06, BUT WILL BE CARRIED OVER TO FISCAL YEAR 06-07. ADDITIONAL SAVINGS FROM OPTIONAL BENEFIT PLAN/HEALTH CARE REIMBURSEMENT IS BEING CARRIED OVER TO FISCAL YEAR 06-07. THE 2006 CLAIMS MAY BE PAID UP TO 3 MONTHS AFTER THE END OF THE CALENDAR YEAR.
29Z	LIFE INSURANCE INTERNAL SERVICE FUND	VARIANCE DUE TO FUND BALANCE WHICH WAS NOT EXPENDED IN FY 05-06, BUT WILL BE CARRIED OVER TO FISCAL YEAR 06-07.

TOTAL COUNTY SALARIES & EMPLOYEE BENEFITS



— FY 2004-05 Actual
 — FY 2005-06 Budget
 — YTD 06-30-06

	FY 2004-05 Actual	Budget at 06-30-06 Based on Prior Year Actuals	Actual as of 06-30-06	Variance Actual to Budget as of 06-30-06	Percent Variance Actual to Budget as of 06-30-06
Total S&EB	1.343	1.458	1.400	0.058	3.99%
(In Billions of Dollars)					
See next page for agency/department salary and benefits detail.					

Total County Salaries and Employee Benefits by Fund/Agency

		FY 2004-05 Actual	Total S & EB Budget at 06-30-06	Actual as of 06-30-06	Percent Variance Actual to Budget Fav/(Unfav)	Actual as of 06-30-06 Salaries (0100-0101)	Actual as of 06-30-06 Extra Help (0102)	Actual as of 06-30-06 Overtime (0103)	Actual as of 06-30-06 Payoffs (0104-0107)
PROGRAM I - PUBLIC PROTECTION									
GENERAL FUND									
026	District Attorney	67,937,690	71,440,797	71,440,769	0.00%	46,927,457	708,615	523,227	1,581,525
032	Emergency Management Division	793,195	897,047	819,030	8.70%	564,070	7,996	22,091	532
041	Grand Jury	150,013	168,000	167,828	0.10%	122,344	0	0	4,625
045	Juvenile Justice Commission	135,377	173,449	173,448	0.00%	106,795	0	204	31,728
047	Sheriff Court Operations	37,804,796	44,222,451	40,692,468	7.98%	22,392,156	740,569	1,623,245	407,550
048	Detention Release	1,288,053	1,467,599	1,427,159	2.76%	951,822	22,468	42,579	31,906
055	Sheriff-Coroner Communications	7,159,162	7,086,014	6,741,904	4.86%	4,483,140	84,112	370,797	260,141
057	Probation	100,016,299	107,834,006	107,121,115	0.66%	71,902,871	863,124	4,058,803	1,236,110
058	Public Defender	41,522,511	44,414,944	42,305,278	4.75%	30,006,346	86,675	186,631	1,248,231
060	Sheriff-Coroner	315,924,144	351,960,275	336,698,024	4.34%	178,655,450	1,962,419	32,898,926	3,405,467
081	Trial Courts	28,253	33,753	33,360	1.16%	0	0	0	0
PROGRAM I - GENERAL FUND TOTAL		572,759,493	629,698,335	607,620,383	3.51%	356,112,452	4,475,977	39,726,503	8,207,814
NON-GENERAL FUND									
109	County Automated Fingerprint Identification	581,697	654,939	603,960	7.78%	438,087	22	19,895	15,466
116	Narcotic Forfeiture and Seizure	194,430	286,575	184,287	35.69%	118,328	12	1,579	1,591
122	Motor Vehicle Theft Task Force	490,375	636,858	502,696	21.07%	339,561	0	7,856	4,914
143	Jail Commissary	2,666,586	2,834,964	2,834,963	0.00%	1,823,764	1,173	158,451	28,257
144	Inmate Welfare	3,470,706	3,894,585	3,043,336	21.86%	2,059,911	507	24,114	69,033
14R	Ward Welfare	58,923	65,118	60,587	6.96%	43,057	0	248	825
15N	Delta Special Revenue	(640)	137	137	0.00%	0	137	0	0
PROGRAM I - NON-GENERAL FUND TOTAL		7,462,078	8,373,176	7,229,966	13.65%	4,822,708	1,851	212,143	120,086
TOTAL PROGRAM I		580,221,572	638,071,511	614,850,349	3.64%	360,935,160	4,477,828	39,938,646	8,327,900
PROGRAM II - COMMUNITY SERVICES									
GENERAL FUND									
012	Community Services Agency	4,618,550	5,025,832	4,555,547	9.36%	3,051,136	311,700	11,605	87,687
027	Department of Child Support Services	40,919,509	40,928,900	39,589,947	3.27%	28,734,330	224,987	445,912	329,307
029	Public Administrator/Public Guardian	0	5,243,091	5,034,309	0.00%	3,525,597	0	38,202	202,666
042	Health Care Agency	196,894,784	204,737,014	197,248,337	3.66%	134,638,006	8,012,335	3,445,729	2,941,499
063	Social Services Agency	243,914,527	263,561,933	260,888,747	1.01%	179,367,453	436,146	10,037,066	4,211,363
PROGRAM II - GENERAL FUND TOTAL		486,347,370	519,496,770	507,316,889	2.34%	349,316,524	8,985,169	13,978,515	7,772,522
NON-GENERAL FUND									
15G	Housing and Community Services	8,973,425	10,055,397	8,931,508	11.18%	6,359,929	17,660	23,760	88,926
590	In-Home Supportive Services Public Authority	393,524	0	0	0.00%	0	0	0	0
PROGRAM II - NON-GENERAL FUND TOTAL		9,366,949	10,055,397	8,931,508	11.18%	6,359,929	17,660	23,760	88,926
TOTAL PROGRAM II		495,714,320	529,552,167	516,248,397	2.51%	355,676,454	9,002,828	14,002,275	7,861,448

Source: FS16A101 Expense Budget to Actual
 *Includes Objects 0108, 0109, 0112, 0113, 0150, 0160, 0400, 0450, 0490

Total County Salaries and Employee Benefits by Fund/Agency

		FY 2004-05 Actual	Total S & EB Budget at 06-30-06	Actual as of 06-30-06	Percent Variance Actual to Budget Fav/(Unfav)	Actual as of 06-30-06 Salaries (0100-0101)	Actual as of 06-30-06 Extra Help (0102)	Actual as of 06-30-06 Overtime (0103)	Actual as of 06-30-06 Payoffs (0104-0107)
PROGRAM III - INFRASTRUCTURE & ENV RESOURCES									
GENERAL FUND									
034	Watershed & Coastal Resources Division	3,208,386	3,605,401	3,370,931	6.50%	2,341,425	25,779	65,676	102,962
040	Utilities	1,033,013	1,186,698	1,184,001	0.23%	764,708	32,277	44,800	39,610
071	Planning and Development Services	4,572,843	0	0	0.00%	0	0	0	0
080	Resources And Development Management Department	26,658,502	34,897,209	32,479,686	6.93%	22,226,835	424,582	799,530	1,131,304
PROGRAM III - GENERAL FUND TOTAL		35,472,745	39,689,308	37,034,617	6.69%	25,332,969	482,638	910,007	1,273,876
NON-GENERAL FUND									
106	County Tidelands - Newport Bay	0	524,568	412,604	0.00%	295,612	0	13,500	3,220
108	Dana Point Tidelands	1,571,417	1,491,124	1,329,566	10.83%	902,143	605	16,394	40,440
113	Building and Safety	6,544,889	6,452,794	5,095,743	21.03%	3,479,656	5,349	106,963	221,550
115	Road	16,847,805	19,057,855	16,609,906	12.84%	10,975,069	37,694	557,581	1,389,632
120	Public Library	22,573,742	23,528,387	23,389,339	0.59%	15,991,769	1,063,213	95,710	758,736
137	Parking Facilities	190,052	198,010	196,718	0.65%	149,671	1	41	1,377
280	Airport - Operating Enterprise	11,440,171	13,229,075	12,181,930	7.92%	8,615,273	47,548	201,269	346,688
299	Integrated Waste Management Department Enterprise	20,031,553	22,114,888	20,015,484	9.49%	12,915,561	35,259	825,891	688,736
400	Flood Control District	20,311,553	22,039,403	19,387,554	12.03%	12,911,977	40,555	551,342	1,017,363
405	Harbors, Beaches and Parks CSA No. 26	19,303,639	18,851,256	17,945,118	4.81%	11,104,517	290,255	569,700	1,036,884
PROGRAM III - NON-GENERAL FUND TOTAL		118,814,821	127,487,360	116,563,964	8.57%	77,341,249	1,520,480	2,938,392	5,504,625
TOTAL PROGRAM III		154,287,565	167,176,668	153,598,582	8.12%	102,674,218	2,003,118	3,848,398	6,778,502
PROGRAM IV - GENERAL GOVERNMENT SERVICES									
GENERAL FUND									
002	Assessor	23,126,275	25,491,725	23,382,431	8.27%	16,796,635	469,637	396,176	829,316
003	Auditor-Controller	25,078,810	26,534,868	25,915,668	2.33%	18,302,811	64,767	279,294	880,752
006	Board of Supervisors - 1st District	694,308	734,571	708,160	3.60%	501,889	19,173	392	10,488
007	Board of Supervisors - 2nd District	700,028	707,581	690,798	2.37%	496,839	43	0	8,226
008	Board of Supervisors - 3rd District	638,913	688,384	677,805	1.54%	477,562	11,210	0	15,330
009	Board of Supervisors - 4th District	574,962	695,671	634,425	8.80%	464,169	9,402	0	0
010	Board of Supervisors - 5th District	697,753	738,137	704,227	4.59%	521,954	157	4,308	4,840
011	Clerk of the Board	1,936,006	1,949,911	1,871,021	4.05%	1,362,102	3,146	2,682	10,451
017	County Executive Office	9,838,625	10,120,962	8,475,426	16.26%	5,900,900	104,743	41,703	408,674
023	Office of Protocol & International Business Development	(595)	0	0	0.00%	0	0	0	0
025	County Counsel	11,519,302	12,411,939	12,071,850	2.74%	8,538,660	14,676	7,259	521,944
031	Registrar of Voters	4,274,362	4,982,899	4,784,800	3.98%	2,378,266	925,144	454,205	11,296
054	Human Resources Department	1,796,313	2,758,659	2,600,276	5.74%	1,779,936	16,099	9,338	116,514
059	Clerk-Recorder	6,091,318	6,333,489	6,127,129	3.26%	4,258,257	98,944	20,671	95,069
074	Treasurer-Tax Collecto	6,185,782	6,825,030	6,388,368	6.40%	4,357,019	110,223	44,403	294,702
079	Internal Audit	1,967,575	2,261,021	2,202,052	2.61%	1,652,413	177	1,672	12,871
PROGRAM IV - GENERAL FUND TOTAL		95,119,736	103,234,847	97,234,438	5.81%	67,789,412	1,847,540	1,262,102	3,220,474

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0108, 0109, 0112, 0113, 0150, 0160, 0400, 0450, 0490

Total County Salaries and Employee Benefits by Fund/Agency

		FY 2004-05 Actual	Total S & EB Budget at 06-30-06	Actual as of 06-30-06	Percent Variance Actual to Budget Fav/(Unfav)	Actual as of 06-30-06 Salaries (0100-0101)	Actual as of 06-30-06 Extra Help (0102)	Actual as of 06-30-06 Overtime (0103)	Actual as of 06-30-06 Payoffs (0104-0107)
	NON-GENERAL FUND								
127	Property Tax Admin State Grant	1,785,885	2,894,480	2,347,681	18.89%	1,868,365	102,739	20,502	10,013
	PROGRAM IV - NON-GENERAL FUND TOTAL	1,785,885	2,894,480	2,347,681	18.89%	1,868,365	102,739	20,502	10,013
	TOTAL PROGRAM IV	96,905,620	106,129,327	99,582,119	6.17%	69,657,778	1,950,280	1,282,604	3,230,487
	PROGRAM VII - INSURANCE, RESERVES & MISC								
	GENERAL FUND								
004	Miscellaneous	13,211	234,050	233,972	0.03%	0	11,025	0	0
056	Employee Benefits	882,130	1,085,494	993,614	8.46%	695,032	15,648	5,450	24,249
	PROGRAM VII - GENERAL FUND TOTAL	895,341	1,319,544	1,227,586	6.97%	695,032	26,673	5,450	24,249
	NON-GENERAL FUND								
289	Information Technology Internal Service Fund	4,876,162	5,437,299	4,840,291	10.98%	3,481,619	65,962	18,342	40,008
293	Workers' Compensation Internal Service Fund	820,884	867,392	693,326	20.07%	329,269	131	7,873	195,753
294	Property and Casualty Risk Internal Service Fund	970,767	1,033,502	975,680	5.59%	700,552	18,489	3,942	30,462
296	Transportation Internal Service Fund	6,406,458	6,722,777	6,131,571	8.79%	3,706,914	16,926	227,948	289,288
297	Reprographics Internal Service Fund	1,631,796	1,633,740	1,566,072	4.14%	1,096,958	64	6,853	24,154
	PROGRAM VII - NON-GENERAL FUND TOTAL	14,706,066	15,694,710	14,206,939	9.48%	9,315,312	101,572	264,957	579,665
	TOTAL PROGRAM VII	15,601,407	17,014,254	15,434,525	9.28%	10,010,344	128,245	270,407	603,914
	GENERAL FUND TOTAL	1,190,594,685	1,293,438,804	1,250,433,912	3.32%	799,246,389	15,817,998	55,882,576	20,498,936
	NON-GENERAL FUND TOTAL	152,135,799	164,505,123	149,280,059	9.26%	99,707,564	1,744,301	3,459,754	6,303,315
	TOTAL ALL FUNDS	1,342,730,484	1,457,943,927	1,399,713,971	3.99%	898,953,953	17,562,299	59,342,330	26,802,251

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Source: FS16A101 Expense Budget to Actual

*Includes Objects 0108, 0109, 0112, 0113, 0150, 0160, 0400, 0450, 0490

Total County Salaries and Employee Benefits by Fund/Agency

		Actual as of 06-30-06 PIP (0110)	Actual as of 06-30-06 Other Pay (0111)	Actual as of 06-30-06 Retirement (0200-0204)	Actual as of 06-30-06 Insurance (0300-0319)	Actual as of 06-30-06 Workers Comp (0350-0354)	Actual as of 06-30-06 Medicare (0401)	Actual as of 06-30-06 Other*
PROGRAM I - PUBLIC PROTECTION								
GENERAL FUND								
026	District Attorney	2,663	1,030,767	13,044,556	5,274,247	1,746,549	601,163	0
032	Emergency Management Division	2	500	89,953	53,696	73,068	7,123	0
041	Grand Jury	0	0	24,209	13,942	852	1,856	0
045	Juvenile Justice Commission	0	0	21,217	12,879	192	433	0
047	Sheriff Court Operations	2,533	800,016	9,707,462	2,801,069	1,942,962	274,904	0
048	Detention Release	0	53,368	155,603	97,948	60,264	11,201	0
055	Sheriff-Coroner Communications	1,224	117,229	703,054	554,536	110,643	57,028	0
057	Probation	587,610	1,784,518	11,833,851	9,294,917	4,577,666	979,678	1,966
058	Public Defender	2,295	248,934	6,104,465	3,103,409	959,496	358,796	0
060	Sheriff-Coroner	16,158	8,219,596	71,310,858	22,559,273	15,124,189	2,545,690	(2)
081	Trial Courts	0	0	0	33,360	0	0	0
PROGRAM I - GENERAL FUND TOTAL		612,485	12,254,930	112,995,228	43,799,275	24,595,882	4,837,872	1,964
NON-GENERAL FUND								
109	County Automated Fingerprint Identification	29	7,576	64,644	44,641	7,728	5,871	0
116	Narcotic Forfeiture and Seizure	0	3,005	40,172	11,362	6,480	1,758	0
122	Motor Vehicle Theft Task Force	0	7,895	92,601	41,032	5,088	3,749	0
143	Jail Commissary	592	39,136	285,150	295,705	175,440	27,294	0
144	Inmate Welfare	57	10,078	335,326	305,666	209,748	28,894	0
14R	Ward Welfare	0	0	6,405	8,972	1,080	0	0
15N	Delta Special Revenue	0	0	0	0	0	0	0
PROGRAM I - NON-GENERAL FUND TOTAL		679	67,691	824,299	707,379	405,564	67,566	0
TOTAL PROGRAM I		613,164	12,322,621	113,819,528	44,506,654	25,001,446	4,905,438	1,964
PROGRAM II - COMMUNITY SERVICES								
GENERAL FUND								
012	Community Services Agency	118	7,095	577,061	404,583	195,668	54,541	(145,648)
027	Department of Child Support Services	3,244	243,845	4,516,059	4,077,938	635,112	379,213	0
029	Public Administrator/Public Guardian	14	45,142	543,226	471,735	165,948	41,631	147
042	Health Care Agency	80,342	3,485,222	21,140,917	16,458,706	5,132,940	1,912,788	(147)
063	Social Services Agency	35,553	3,880,639	28,423,477	25,017,253	7,132,521	2,347,276	0
PROGRAM II - GENERAL FUND TOTAL		119,271	7,661,943	55,200,740	46,430,215	13,262,189	4,735,450	(145,648)
NON-GENERAL FUND								
15G	Housing and Community Services	5,746	60,499	1,029,445	995,719	278,280	71,545	0
590	In-Home Supportive Services Public Authority	0	0	0	0	0	0	0
PROGRAM II - NON-GENERAL FUND TOTAL		5,746	60,499	1,029,445	995,719	278,280	71,545	0
TOTAL PROGRAM II		125,017	7,722,441	56,230,185	47,425,934	13,540,469	4,806,995	(145,648)

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0108, 0109, 0112, 0113, 0150, 0160, 0400, 0450, 0490

Total County Salaries and Employee Benefits by Fund/Agency

		Actual as of 06-30-06 PIP (0110)	Actual as of 06-30-06 Other Pay (0111)	Actual as of 06-30-06 Retirement (0200-0204)	Actual as of 06-30-06 Insurance (0300-0319)	Actual as of 06-30-06 Workers Comp (0350-0354)	Actual as of 06-30-06 Medicare (0401)	Actual as of 06-30-06 Other*
PROGRAM III - INFRASTRUCTURE & ENV RESOURCES								
GENERAL FUND								
034	Watershed & Coastal Resources Division	1,837	48,572	386,224	329,086	38,652	30,717	0
040	Utilities	3	30,260	149,642	98,334	17,424	6,941	0
071	Planning and Development Services	0	0	(0)	0	0	0	0
080	Resources And Development Management Department	3,707	59,247	3,657,674	2,857,414	1,073,280	246,112	0
PROGRAM III - GENERAL FUND TOTAL		5,547	138,079	4,193,540	3,284,834	1,129,356	283,771	0
NON-GENERAL FUND								
106	County Tidelands - Newport Bay	0	460	43,543	52,507	0	3,763	0
108	Dana Point Tidelands	0	1,016	165,978	128,972	61,764	12,255	0
113	Building and Safety	2,947	17,354	540,172	386,043	303,684	32,026	0
115	Road	7,422	44,850	1,655,226	1,410,408	438,660	93,365	0
120	Public Library	4,917	182,535	2,440,080	2,297,043	354,072	201,261	2
137	Parking Facilities	0	0	22,082	19,917	1,500	2,130	0
280	Airport - Operating Enterprise	11,831	76,854	1,418,941	1,006,046	348,060	109,420	0
299	Integrated Waste Management Department Enterprise	1,333	63,437	2,111,202	1,890,879	1,328,832	154,354	0
400	Flood Control District	1,720	58,735	1,953,060	1,644,875	1,082,460	125,467	0
405	Harbors, Beaches and Parks CSA No. 26	57	82,974	1,709,830	1,640,242	1,405,416	105,242	0
PROGRAM III - NON-GENERAL FUND TOTAL		30,226	528,215	12,060,115	10,476,932	5,324,448	839,283	2
TOTAL PROGRAM III		35,773	666,294	16,253,655	13,761,766	6,453,804	1,123,053	2
PROGRAM IV - GENERAL GOVERNMENT SERVICES								
GENERAL FUND								
002	Assessor	8,429	206,776	2,574,060	2,232,510	458,820	200,551	(790,479)
003	Auditor-Controller	14,341	20,659	2,990,654	2,697,465	454,068	210,857	0
006	Board of Supervisors - 1st District	0	3,249	104,418	57,739	2,916	7,895	0
007	Board of Supervisors - 2nd District	0	0	105,654	70,541	2,832	6,664	0
008	Board of Supervisors - 3rd District	0	91	97,797	65,579	2,784	7,451	0
009	Board of Supervisors - 4th District	0	835	96,428	53,337	3,204	7,049	0
010	Board of Supervisors - 5th District	0	0	105,018	57,344	2,832	7,773	0
011	Clerk of the Board	1	5,511	228,233	186,361	55,752	16,781	0
017	County Executive Office	24	15,328	1,172,652	663,807	101,244	66,351	0
023	Office of Protocol & International Business Development	0	0	0	0	0	0	0
025	County Counsel	1	45,437	1,838,280	816,454	191,280	97,859	0
031	Registrar of Voters	570	17,889	415,251	323,887	211,740	46,550	0
054	Human Resources Department	3	28,323	365,384	182,845	84,696	17,139	0
059	Clerk-Recorder	4,460	17,969	668,732	709,452	197,124	56,453	0
074	Treasurer-Tax Collecto	2,746	21,692	701,686	600,034	201,036	54,828	0
079	Internal Audit	6	835	328,378	169,397	13,092	23,212	0
PROGRAM IV - GENERAL FUND TOTAL		30,582	384,594	11,792,625	8,886,754	1,983,420	827,413	(790,479)

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0108, 0109, 0112, 0113, 0150, 0160, 0400, 0450, 0490

Total County Salaries and Employee Benefits by Fund/Agency

		Actual as of 06-30-06 PIP (0110)	Actual as of 06-30-06 Other Pay (0111)	Actual as of 06-30-06 Retirement (0200-0204)	Actual as of 06-30-06 Insurance (0300-0319)	Actual as of 06-30-06 Workers Comp (0350-0354)	Actual as of 06-30-06 Medicare (0401)	Actual as of 06-30-06 Other*
	NON-GENERAL FUND							
127	Property Tax Admin State Grant	0	4,824	170,338	154,319	0	16,581	0
	PROGRAM IV - NON-GENERAL FUND TOTAL	0	4,824	170,338	154,319	0	16,581	0
	TOTAL PROGRAM IV	30,582	389,418	11,962,963	9,041,073	1,983,420	843,994	(790,479)
	PROGRAM VII - INSURANCE, RESERVES & MISC							
	GENERAL FUND							
004	Miscellaneous	0	0	222,947	0	0	0	0
056	Employee Benefits	0	13,982	145,139	77,229	7,140	9,744	0
	PROGRAM VII - GENERAL FUND TOTAL	0	13,982	368,086	77,229	7,140	9,744	0
	NON-GENERAL FUND							
289	Information Technology Internal Service Fund	558	79,708	579,185	396,307	130,152	48,450	0
293	Workers' Compensation Internal Service Fund	0	835	82,371	53,758	17,040	6,296	0
294	Property and Casualty Risk Internal Service Fund	1	0	116,360	86,845	12,348	6,679	0
296	Transportation Internal Service Fund	53	43,547	619,650	632,764	544,644	49,838	0
297	Reprographics Internal Service Fund	12	7,614	174,336	194,386	45,504	16,192	0
	PROGRAM VII - NON-GENERAL FUND TOTAL	624	131,705	1,571,902	1,364,060	749,688	127,455	0
	TOTAL PROGRAM VII	624	145,687	1,939,988	1,441,288	756,828	137,199	0
	GENERAL FUND TOTAL	767,885	20,453,528	184,550,220	102,478,306	40,977,986	10,694,251	(934,163)
	NON-GENERAL FUND TOTAL	37,275	792,933	15,656,099	13,698,408	6,757,980	1,122,428	2
	TOTAL ALL FUNDS	805,160	21,246,461	200,206,319	116,176,714	47,735,966	11,816,679	(934,161)

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0108, 0109, 0112, 0113, 0150, 0160, 0400, 0450, 0490

**Total County Staffing Expense by Fund/Agency
as of June 30, 2006**

Agency	Agency Name	REGULAR SALARIES		EXTRA HELP		OVERTIME		TEMPORARY HELP		OVERALL Variance
		BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	
PROGRAM I - PUBLIC PROTECTION										
GENERAL FUND										
026	District Attorney	46,803,168	46,927,457	900,000	708,615	735,000	523,227	0	0	278,869
032	Emergency Management Division	607,782	564,070	0	7,996	26,829	22,091	0	0	40,454
041	Grand Jury	126,683	122,344	0	0	0	0	0	0	4,339
045	Juvenile Justice Commission	100,614	106,795	0	0	0	204	0	0	(6,385)
047	Sheriff Court Operations	25,041,490	22,392,156	120,000	740,569	1,768,063	1,623,245	0	0	2,173,583
048	Detention Release	888,298	951,822	85,000	22,468	52,000	42,579	0	0	8,429
055	Sheriff-Coroner Communications	4,806,297	4,483,140	80,000	84,112	345,386	370,797	0	0	293,634
057	Probation	73,093,301	71,902,871	763,003	863,124	4,017,188	4,058,803	178,033	377,649	849,077
058	Public Defender	31,856,640	30,006,346	106,000	86,675	220,000	186,631	0	5,100	1,897,888
060	Sheriff-Coroner	186,988,551	178,655,565	1,349,071	1,962,419	36,214,139	32,898,926	0	0	11,034,851
PROGRAM I - GENERAL FUND TOTAL		370,312,824	356,112,567	3,403,074	4,475,977	43,378,605	39,726,503	178,033	382,750	16,574,740
NON-GENERAL FUND										
109	County Automated Fingerprint Identification	480,938	438,087	0	22	16,575	19,895	0	0	39,509
116	Narcotic Forfeiture and Seizure	171,040	118,328	0	12	20,000	1,579	0	0	71,121
122	Motor Vehicle Theft Task Force	422,806	339,561	0	0	20,000	7,856	0	0	95,389
143	Jail Commissary	1,887,546	1,823,764	0	1,173	75,000	158,451	0	0	(20,842)
144	Inmate Welfare	2,591,829	2,059,911	52,000	507	64,000	24,114	0	0	623,297
14R	Ward Welfare	43,078	43,057	0	0	0	248	0	0	(227)
15N	Delta Special Revenue	0	0	137	137	0	0	0	0	0
PROGRAM I - NON-GENERAL FUND TOTAL		5,597,237	4,822,708	52,137	1,851	195,575	212,143	0	0	808,247
TOTAL PROGRAM I		375,910,061	360,935,275	3,455,211	4,477,828	43,574,180	39,938,646	178,033	382,750	17,382,986
PROGRAM II - COMMUNITY SERVICES										
GENERAL FUND										
012	Community Services Agency	3,406,253	3,051,136	204,613	311,700	25,241	11,605	24,967	19,622	267,011
027	Child Support Services	29,785,901	28,734,330	400,000	224,987	150,000	445,912	0	65,756	864,915
029	Public Administrator/Public Guardian	3,588,910	3,525,597	10,000	0	41,285	38,202	0	0	76,395
042	Health Care Agency	133,483,412	134,638,006	15,296,277	8,012,335	1,866,411	3,445,729	209,996	185,603	4,574,422
063	Social Services Agency	181,074,559	179,367,453	1,289,658	436,146	10,579,518	10,037,066	553,628	689,147	2,967,550
PROGRAM II - GENERAL FUND TOTAL		351,339,035	349,316,524	17,200,548	8,985,169	12,662,455	13,978,515	788,591	960,128	8,750,294
NON-GENERAL FUND										
15G	Housing and Community Services	7,042,534	6,359,929	150,035	17,660	85,264	23,760	60,000	80,236	856,247
PROGRAM II - NON-GENERAL FUND TOTAL		7,042,534	6,359,929	150,035	17,660	85,264	23,760	60,000	80,236	856,247
TOTAL PROGRAM II		358,381,569	355,676,454	17,350,583	9,002,828	12,747,719	14,002,275	848,591	1,040,364	9,606,541
PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES										
GENERAL FUND										
034	Watershed & Coastal Resources Division	2,411,818	2,341,425	142,109	25,779	101,575	65,676	13,750	12,039	224,332
040	Utilities	778,057	764,708	38,139	32,277	46,480	44,800	0	0	20,890
080	Resources & Development Management Department	23,560,010	22,226,835	492,012	424,582	794,343	799,530	166,508	154,954	1,406,971
PROGRAM III - GENERAL FUND TOTAL		26,749,885	25,332,969	672,260	482,638	942,398	910,007	180,258	166,993	1,652,194

Source: BRASS

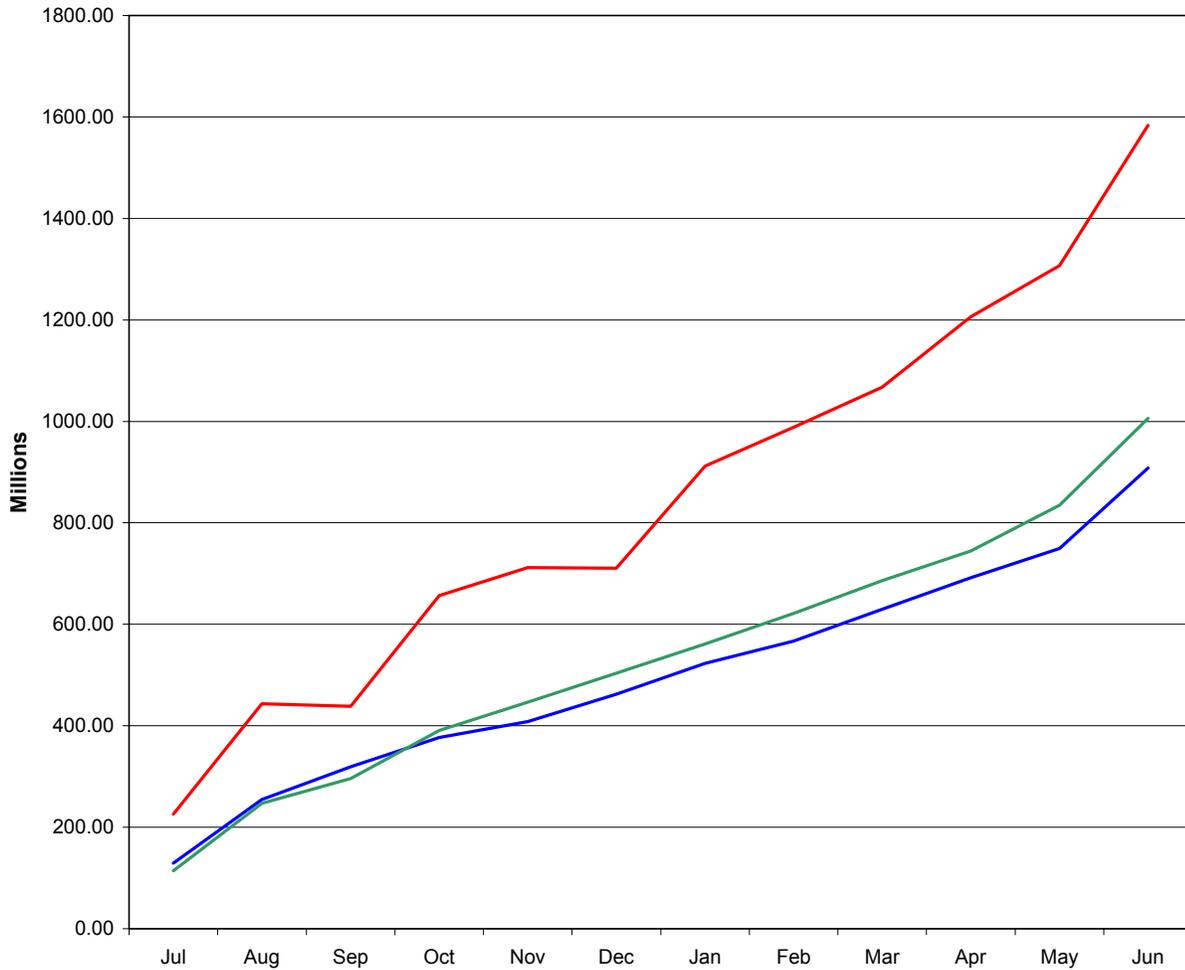
**Total County Staffing Expense by Fund/Agency
as of June 30, 2006**

Agency	Agency Name	REGULAR SALARIES		EXTRA HELP		OVERTIME		TEMPORARY HELP		OVERALL Variance
		BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	
	NON-GENERAL FUND									
106	County Tidelands - Newport Bay	346,376	295,612	20,075	0	22,092	13,500	0	0	79,432
108	Dana Point Tidelands	1,005,796	902,143	0	605	24,500	16,394	0	23,285	87,869
113	Building and Safety	4,346,658	3,479,656	17,596	5,349	112,150	106,963	0	0	884,436
115	Road	12,612,873	10,975,069	568,606	37,694	416,731	557,581	135,200	32,735	2,130,331
120	Public Library	16,397,710	15,991,654	1,106,535	1,063,213	36,169	95,710	0	0	389,837
137	Parking Facilities	151,026	149,671	0	1	0	41	0	0	1,313
280	Airport - Operating Enterprise	9,424,181	8,588,638	0	47,548	186,500	201,269	0	30,251	742,974
299	Integrated Waste Management Department Enterpris	14,206,928	13,353,597	155,638	35,259	832,016	825,891	221,121	176,031	1,024,926
400	Flood Control District	14,606,820	12,911,977	480,557	40,555	431,376	551,342	15,000	11,885	2,017,993
405	Harbors, Beaches and Parks CSA No. 26	11,878,962	11,104,517	535,344	290,255	481,095	569,700	15,350	34,738	911,540
	PROGRAM III - NON-GENERAL FUND TOTAL	84,977,330	77,752,535	2,884,351	1,520,480	2,542,629	2,938,392	386,671	308,926	8,270,650
	TOTAL PROGRAM III	111,727,215	103,085,504	3,556,611	2,003,118	3,485,027	3,848,398	566,929	475,919	9,922,843
	PROGRAM IV - GENERAL GOVERNMENT SERVICES									
	GENERAL FUND									
002	Assessor	17,923,619	16,796,635	478,400	469,637	330,020	396,176	65,500	106,092	1,028,999
003	Auditor-Controller	18,490,895	18,302,811	87,942	64,767	208,868	279,294	0	37,249	103,584
006	Board of Supervisors - 1st District	530,003	501,889	20,000	19,173	0	392	0	0	28,549
007	Board of Supervisors - 2nd District	508,855	496,839	0	43	0	0	0	0	11,973
008	Board of Supervisors - 3rd District	477,144	477,562	28,612	11,210	0	0	0	0	16,984
009	Board of Supervisors - 4th District	511,850	464,169	3,991	9,402	0	0	0	0	42,270
010	Board of Supervisors - 5th District	553,052	521,954	0	157	0	4,308	0	0	26,633
011	Clerk of the Board	1,402,172	1,362,102	0	3,146	0	2,682	0	5,019	29,223
017	County Executive Office	6,985,677	5,900,900	0	104,743	32,650	41,703	52,000	24,644	998,337
025	County Counsel	8,820,473	8,538,660	25,000	14,676	6,000	7,259	0	8,407	282,472
031	Registrar of Voters	2,500,812	2,378,266	916,481	925,144	464,522	454,205	215,500	169,618	170,081
054	Human Resources Department	1,885,972	1,779,936	25,000	16,099	6,000	9,338	23,000	27,166	107,434
059	Clerk-Recorder	4,228,250	4,258,257	203,608	98,944	60,000	20,671	0	346,500	(232,513)
074	Treasurer-Tax Collector	4,610,733	4,357,019	166,968	110,223	41,088	44,403	21,168	11,642	316,670
079	Internal Audit	1,639,268	1,652,413	24,000	177	4,000	1,672	19,065	27,432	4,639
	PROGRAM IV - GENERAL FUND TOTAL	71,068,775	67,789,412	1,980,002	1,847,540	1,153,148	1,262,102	396,233	763,768	2,935,335
	NON-GENERAL FUND									
127	Property Tax Administration State Grant	1,490,069	1,868,365	403,200	102,739	20,000	20,502	0	4,786	(83,124)
	PROGRAM IV - NON-GENERAL FUND TOTAL	1,490,069	1,868,365	403,200	102,739	20,000	20,502	0	4,786	(83,124)
	TOTAL PROGRAM IV	72,558,844	69,657,778	2,383,202	1,950,280	1,173,148	1,282,604	396,233	768,554	2,852,212
	PROGRAM VII - INSURANCE, RESERVES & MISC									
	GENERAL FUND									
004	Miscellaneous Fund	0	0	11,100	11,025	0	0	0	0	75
056	Employee Benefits	627,580	695,032	144,981	15,648	72,760	5,450	20,000	0	149,191
	PROGRAM VII - GENERAL FUND TOTAL	627,580	695,032	156,081	26,673	72,760	5,450	20,000	0	149,266

**Total County Staffing Expense by Fund/Agency
as of June 30, 2006**

Agency	Agency Name	REGULAR SALARIES		EXTRA HELP		OVERTIME		TEMPORARY HELP		OVERALL Variance
		BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	
	NON-GENERAL FUND									
289	Information Technology Internal Service Fund	3,787,899	3,487,659	290,000	65,962	25,000	18,342	120,000	252	650,684
293	Workers' Compensation Internal Service Fund	503,335	503,334	0	131	9,413	7,873	0	0	1,410
294	Property and Casualty Risk Internal Service Fund	733,174	688,037	0	18,489	5,000	3,942	0	0	27,706
296	Transportation Internal Service Fund	4,158,465	3,974,755	76,000	16,926	100,000	227,948	0	1,894	112,942
297	Reprographics Internal Service Fund	1,126,451	1,127,147	0	64	16,970	6,853	10,000	0	19,357
	PROGRAM VII - NON-GENERAL FUND TOTAL	10,309,324	9,780,933	366,000	101,572	156,383	264,957	130,000	2,146	812,099
	TOTAL PROGRAM VII	10,936,904	10,475,965	522,081	128,245	229,143	270,407	150,000	2,146	961,364
	GENERAL FUND TOTAL	820,098,099	799,246,505	23,411,965	15,817,998	58,209,366	55,882,576	1,563,115	2,273,639	30,061,828
	NON-GENERAL FUND TOTAL	109,416,494	100,584,470	3,855,723	1,744,301	2,999,851	3,459,754	576,671	396,095	10,664,118
	TOTAL ALL FUNDS	929,514,593	899,830,975	27,267,688	17,562,299	61,209,217	59,342,330	2,139,786	2,669,733	40,725,946

TOTAL COUNTY SERVICES & SUPPLIES



— FY 2004-05 Actual
 — FY 2005-06 Budget
 — YTD 06-30-06

	FY 2004-05 Actual	Budget at 06-30-06	Actual as of 06-30-06	Variance Actual to Budget as of 06-30-06	Percent Variance Actual to Budget as of 06-30-06
Services & Supplies	908.36	1,583.36	1,005.83	577.53	36.47%

(In Millions of Dollars)

See next page for agency/department services and supplies detail.

Total County Services and Supplies by Fund/Agency

		FY 2004-05 Actual	Total S & S Budget at 06-30-06	Actual as of 06-30-06	Percent Variance Actual to Budget	Actual as of 06-30-06 (0700-0702)	Actual as of 06-30-06 (1100)	Actual as of 06-30-06 (1300-1404)
PROGRAM I - PUBLIC PROTECTION								
GENERAL FUND								
026	District Attorney	6,854,078	7,439,820	7,439,764	0.00%	684,188	481,644	143,980
032	Emergency Management Division	297,224	323,102	228,340	29.33%	62,042	1,848	5,135
041	Grand Jury	328,219	368,155	331,153	10.05%	4,375	1,025	6,572
045	Juvenile Justice Commission	16,968	16,060	16,060	0.00%	750	701	0
047	Sheriff Court Operations	1,720,185	2,359,331	2,338,310	0.89%	142,934	233,318	199,438
048	Detention Release	29,788	44,601	36,259	18.70%	4,308	2,956	100
055	Sheriff-Coroner Communications	2,815,611	3,104,480	3,082,486	0.71%	230,990	81,606	1,196,259
057	Probation	25,074,359	28,662,932	28,375,798	1.00%	1,099,254	701,714	4,335,602
058	Public Defender	5,579,387	7,002,992	5,838,194	16.63%	279,192	238,930	149,569
060	Sheriff-Coroner	47,505,689	55,001,571	50,634,902	7.94%	1,925,492	3,793,325	4,185,607
073	Alternate Defense	10,540,230	10,459,000	9,930,833	5.05%	0	0	0
081	Trial Courts	4,945,110	5,263,416	4,767,852	9.42%	1,341	469,015	765,957
PROGRAM I - GENERAL FUND TOTAL		105,706,848	120,045,460	113,019,951	5.85%	4,434,865	6,006,082	10,988,219
NON-GENERAL FUND								
103	O.C. Methamphetamine Lab Investigation Team	496,410	456,493	456,492	0.00%	0	0	0
109	County Automated Fingerprint Identification	241,878	237,738	139,204	41.45%	3,648	1,848	100,562
116	Narcotic Forfeiture and Seizure	49,982	142,562	41,305	71.03%	981	554	0
118	Sheriff - Regional Narcotics Suppression Program	1,857,918	4,328,240	2,395,756	44.65%	65,149	34,962	33,612
122	Motor Vehicle Theft Task Force	1,551,616	2,388,335	1,644,499	31.14%	29,371	928	24,397
12H	Proposition 64 - Consumer Protection	457	915,601	1,508	99.84%	0	0	0
12J	DNA Identification Fund	63	75,000	890	98.81%	0	0	0
132	Sheriff's Narcotics Program	14,117	1,295,000	154,711	88.05%	12	0	5,956
134	Orange County Jail	70,898	765,158	2,084	99.73%	0	0	0
13B	Traffic Violator	407,283	1,653,884	375,348	77.31%	0	0	0
13J	Children's Waiting Room	305	362,494	288	99.92%	0	0	0
13P	State Criminal Alien Assistance Program (SCAAP)	23,995	7,295,668	22,336	99.69%	0	0	0
13R	Sheriff-Coroner Replacement & Maintenance	17,721	4,328,073	21,903	99.49%	0	0	0
141	Sheriff's Substation Fee Program	2,589	117,637	4,512	96.16%	0	0	0
143	Jail Commissary	2,705,850	3,119,212	3,115,868	0.11%	15,172	11,293	7,080
144	Inmate Welfare	719,293	7,285,997	925,475	87.30%	32,218	30,447	51,828
14B	County Public Safety Sales Tax Excess Revenue	90,941	50,490,119	116,633	99.77%	0	0	0
14D	CAL-ID Operational Costs	1,296	969,708	1,458	99.85%	0	0	0
14E	CAL-ID System Costs	24,308	12,604,673	50,219	99.60%	0	0	37,147
14G	Sheriff's Supplemental Law Enforcement Service	168,758	184,245	184,245	0.00%	0	0	0
14H	DA's Supplemental Law Enforcement Service	423	22,578	611	97.29%	0	0	0
14L	Local Law Enforcement Block Grant	323	263	263	0.06%	0	0	0
14Q	Sheriff-Coroner Construction and Facility Development	59,481	1,512,780	634,988	58.03%	0	0	212,738
14R	Ward Welfare	9,482	40,302	15,190	62.31%	0	187	469
14U	Court Facilities	384,358	1,550,727	536,686	65.39%	0	0	511,955
15C	Theo Lacy Jail Construction	15,262	12,499	4,680	62.56%	4,097	0	0
15N	Delta Special Revenue	3,764	64,369	574	99.11%	0	0	0
PROGRAM I - NON-GENERAL FUND TOTAL		8,918,771	102,219,355	10,847,726	89.39%	150,649	80,219	985,745

Source: FS16A101 Expense Budget to Actual
 *Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

		FY 2004-05 Actual	Total S & S Budget at 06-30-06	Actual as of 06-30-06	Percent Variance Actual to Budget	Actual as of 06-30-06 (0700-0702)	Actual as of 06-30-06 (1100)	Actual as of 06-30-06 (1300-1404)
TOTAL PROGRAM I		114,625,619	222,264,815	123,867,678	44.27%	4,585,514	6,086,301	11,973,964
PROGRAM II - COMMUNITY SERVICES								
GENERAL FUND								
012	Community Services Agency	2,715,356	4,666,130	2,772,623	40.58%	78,630	79,529	159,040
027	Department of Child Support Services	10,653,724	11,264,509	11,150,533	1.01%	467,218	251,176	731,292
029	Public Administrator/Public Guardian	0	913,180	747,683	18.12%	43,345	94,862	107,908
042	Health Care Agency	247,389,939	284,249,500	260,821,646	8.24%	2,477,827	1,243,499	2,501,710
063	Social Services Agency	109,614,657	129,880,117	129,859,734	0.02%	3,267,638	1,292,998	2,645,325
066	Aid to Families with Dependent Children - Foster Care	2,572,602	7,137,675	5,692,237	20.25%	0	0	0
PROGRAM II - GENERAL FUND TOTAL		372,946,277	438,111,111	411,044,455	6.18%	6,334,657	2,962,064	6,145,275
NON-GENERAL FUND								
102	Santa Ana Regional Centre Lease Conveyance	0	2,016,030	618	99.97%	0	0	0
117	O.C. Housing Authority - Operating Reserves	826,821	779,953	729,576	6.46%	0	0	7,688
123	Dispute Resolution Program	61	107,581	46,544	56.74%	0	0	0
124	Domestic Violence Program	184	108,815	32,458	70.17%	0	0	0
12C	Child Support Program Development	0	3,529,736	1,169	99.97%	0	0	0
12S	SSA Donations & Fees	0	2,134,577	0	100.00%	0	0	0
12W	Wraparound Program	0	4,257,105	2,618	99.94%	0	0	0
136	Community Social Programs	1,771	2,853	2,852	0.04%	0	0	0
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.	7,469,493	5,025,981	23,247	99.54%	0	0	0
13S	Emergency Medical Services	2,716	12,879	1,148	91.09%	0	0	0
13T	HCA Purpose Restricted Revenues	0	278,496	0	100.00%	0	0	0
13U	HCA Interest Bearing Purpose Restricted Revenue	8,933	100,000	14,232	85.77%	0	0	0
13X	Substance Abuse & Crime Prevention Act Fund	0	12,000	4,254	64.55%	0	0	0
13Y	Mental Health Services Act	0	20,000	2,231	88.84%	0	0	0
13Z	Bioterrorism Center For Disease Control	0	155,000	617	99.60%	0	0	0
146	Workforce Investment Act	2,511,410	2,838,746	2,302,773	18.88%	0	0	0
147	HGI Bio Tech Grant	0	55,174	55,173	0.00%	0	0	0
14T	Facilities Development and Maintenance	126,173	2,993,337	385,955	87.11%	0	0	37,925
14W	Welfare-to-Work	(5)	0	0	0.00%	0	0	0
15A	OCDA Santa Ana Heights 1993 Bond Issue	3,246,341	248,298	212,417	14.45%	0	0	46,019
15B	CEO Single Family Housing	9,014	1,930,841	2,627	99.86%	0	0	0
15E	OCDA/Santa Ana Heights 1993 Low & Moderate Income Housing	9,934	168,000	12,776	92.40%	0	0	0
15G	Housing and Community Services	8,506,800	20,355,284	3,677,441	81.93%	108,869	255,436	179,094
15H	CalHome Program Reuse	0	300,000	111,087	62.97%	0	0	0
15M	OCHA Admin Fee Reserves 2004	0	150,000	(11)	100.01%	0	0	0
15U	Strategic Priority Affordable Housing	92,032	2,554,323	57,693	97.74%	0	0	0
171	OCDA Low & Moderate Income Housing (Santa Ana Heights)	415,785	9,982,576	302,587	96.97%	0	0	0
173	OCDA Santa Ana Heights - Surplus	343,997	1,104,000	659,184	40.29%	0	0	1,353
411	OCDA (NDAPP) Projects, 1992 Issue A	17,136	213,907	1,533	99.28%	0	0	0
412	OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	134,346	2,652,212	84,684	96.81%	0	0	0
413	OCDA (NDAPP) Projects, 1992 Issue B	912	248,189	936	99.62%	0	0	0
414	OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing	2,166	2,090,900	2,201	99.89%	0	0	0
425	OCDA Neighborhood Preservation & Development - Construction	186,295	574,751	79,038	86.25%	0	0	0

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

		FY 2004-05 Actual	Total S & S Budget at 06-30-06	Actual as of 06-30-06	Percent Variance Actual to Budget	Actual as of 06-30-06 (0700-0702)	Actual as of 06-30-06 (1100)	Actual as of 06-30-06 (1300-1404)
428	OCDA (NDAPP) - Surplus	221,816	1,970,533	292,591	85.15%	173	0	1,590
590	In-Home Supportive Services Public Authority	98,875	789,331	769,060	2.57%	3,745	13,652	0
	PROGRAM II - NON-GENERAL FUND TOTAL	24,233,005	69,761,408	9,871,309	85.85%	112,787	269,088	273,668
	TOTAL PROGRAM II	397,179,282	507,872,519	420,915,765	17.12%	6,447,444	3,231,152	6,418,943
	PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES							
	GENERAL FUND							
034	Watershed & Coastal Resources Division	7,138,793	9,523,177	9,523,177	0.00%	21,988	7,024	100,295
040	Utilities	23,453,698	30,244,110	24,921,068	17.60%	3,780	9,451	662,944
071	Planning and Development Services	3,567,946	0	(0)	0.00%	(0)	0	0
080	Resources And Development Management Department	18,363,003	30,268,443	22,228,235	26.56%	724,160	539,291	7,834,906
	PROGRAM III - GENERAL FUND TOTAL	52,523,439	70,035,730	56,672,479	19.08%	749,928	555,766	8,598,145
	NON-GENERAL FUND							
106	County Tidelands - Newport Bay	1,659,339	2,557,729	2,389,420	6.58%	0	0	68,645
108	Dana Point Tidelands	14,904,997	19,628,592	16,900,841	13.90%	16,796	4,439	556,182
113	Building and Safety	5,312,138	5,653,396	4,662,402	17.53%	57,217	28,951	47,496
114	Fish and Game Propagation	11,819	12,633	295	97.66%	0	0	0
115	Road	20,894,219	24,342,328	22,386,546	8.03%	162,698	360,547	559,401
119	Public Library - Capital	4,196	4,500	3,132	30.39%	0	0	0
120	Public Library	7,634,304	9,386,330	8,270,907	11.88%	385,635	261,751	1,161,370
128	Survey Monument Preservation	173,901	138,626	22,025	84.11%	0	0	0
129	Off-Highway Vehicle Fees	1,094	59,856	281	99.53%	0	0	0
12K	Dana Point Marina DBW Loan Reserve	0	405,408	84	99.98%	0	0	0
137	Parking Facilities	1,762,700	1,929,896	1,674,114	13.25%	16,023	554	344,193
140	Air Quality Improvement	74,196	365,532	67,960	81.41%	0	0	0
148	Foothill Circulation Phasing Plan	221,150	1,236,450	237,599	80.78%	0	0	0
15K	Limestone Regional Park Mitigation Endowment	228	7,564	231	96.94%	0	0	0
275	IWMD - Environmental Reserve	1,260,253	510,968	65,375	87.21%	0	0	0
277	IWMD - Rate Stabilization	16,897	30,000	19,379	35.40%	0	0	0
279	IWMD - Landfill Post-Closure Maintenance	2,318,833	6,768,052	6,566,255	2.98%	0	0	0
280	Airport - Operating Enterprise	42,902,422	49,380,189	48,932,296	0.91%	298,982	2,536,172	7,063,162
281	John Wayne Airport Construction	0	2,000	707	64.64%	0	0	0
283	John Wayne Airport Debt Service	211,595	112,110	74,289	33.74%	0	0	0
284	Frank R. Bowerman/Bee Canyon Landfill Escrow	1,653,611	2,444,899	1,730,646	29.21%	0	0	0
285	IWMD Bankruptcy Recovery Plan	141,961	159,090	139,098	12.57%	0	0	0
286	Brea-Olinda Landfill Escrow	3,216,306	3,115,226	2,179,211	30.05%	0	0	0
287	Prima Deshecha Landfill Escrow	(2,932,464)	2,100,691	1,506,198	28.30%	0	0	0
288	Santiago Canyon Landfill Escrow	8,173	2,000	(354)	117.71%	0	0	0
299	Integrated Waste Management Department Enterprise	22,383,056	41,489,448	24,519,782	40.90%	167,770	5,219,296	10,640,913
400	Flood Control District	22,852,327	26,681,743	23,821,230	10.72%	138,137	1,103,770	1,757,000
403	Santa Ana River Environmental Enhancement	2,206	235,277	12,824	94.55%	0	0	0
404	Flood Control District - Capital	3,057,630	4,775,807	3,553,241	25.60%	442	0	93,802
405	Harbors, Beaches and Parks CSA No. 26	28,878,099	38,988,465	30,525,899	21.71%	120,876	388,881	5,060,976
406	Harbors, Beaches & Parks Capital	0	626,000	188,515	69.89%	0	0	69,988

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

		FY 2004-05 Actual	Total S & S Budget at 06-30-06	Actual as of 06-30-06	Percent Variance Actual to Budget	Actual as of 06-30-06 (0700-0702)	Actual as of 06-30-06 (1100)	Actual as of 06-30-06 (1300-1404)
459	North Tustin Landscape & Lighting Assessment District	142,485	288,257	181,795	36.93%	0	0	140,310
468	County Service Area #13 - La Mirada	3,321	5,988	4,435	25.93%	0	0	0
475	County Service Area #20 - La Habra	493	5,109	371	92.75%	0	0	0
477	County Service Area #22 - East Yorba Linda	35,015	50,393	34,579	31.38%	0	0	16,477
	PROGRAM III - NON-GENERAL FUND TOTAL	178,806,500	243,500,552	200,671,609	17.59%	1,364,575	9,904,360	27,579,915
	TOTAL PROGRAM III	231,329,940	313,536,282	257,344,089	17.92%	2,114,503	10,460,126	36,178,060
	PROGRAM IV - GENERAL GOVERNMENT SERVICES							
	GENERAL FUND							
002	Assessor	5,864,000	6,382,685	5,662,571	11.28%	160,622	97,343	189,114
003	Auditor-Controller	3,002,536	3,795,948	3,617,143	4.71%	91,143	106,547	81,144
006	Board of Supervisors - 1st District	47,696	53,353	47,545	10.89%	0	6,435	230
007	Board of Supervisors - 2nd District	23,940	68,839	50,235	27.03%	(16)	6,003	931
008	Board of Supervisors - 3rd District	33,809	57,909	51,906	10.37%	298	6,185	479
009	Board of Supervisors - 4th District	45,645	57,620	49,193	14.62%	640	5,820	541
010	Board of Supervisors - 5th District	31,239	51,359	41,570	19.06%	0	6,023	880
011	Clerk of the Board	810,082	742,509	710,118	4.36%	63,522	21,774	9,807
017	County Executive Office	5,771,930	7,374,579	5,207,146	29.39%	161,240	619,188	280,420
023	Office of Protocol & International Business Development	40,031	0	0	0.00%	0	0	0
025	County Counsel	920,002	1,693,474	1,350,899	20.23%	54,880	33,965	25,679
031	Registrar of Voters	8,988,822	24,565,165	22,234,957	9.49%	198,697	71,199	235,505
054	Human Resources Department	284,701	1,114,001	767,365	31.12%	8,039	4,808	923
059	Clerk-Recorder	1,931,726	3,802,299	2,761,125	27.38%	77,140	64,963	531,855
074	Treasurer-Tax Collector	6,704,444	8,364,497	7,989,464	4.48%	111,874	308,246	412,635
079	Internal Audit	289,005	373,680	236,537	36.70%	12,184	6,580	2,631
	PROGRAM IV - GENERAL FUND TOTAL	34,789,609	58,497,917	50,777,774	13.20%	940,264	1,365,079	1,772,775
	NON-GENERAL FUND							
107	Remittance Processing Equipment Replacement	2,034	5,950	1,730	70.93%	0	0	0
127	Property Tax Admin State Grant	765,864	2,297,185	770,807	66.45%	6,655	0	3,600
12P	Assessor Property Characteristics Revenue	0	50,000	0	100.00%	0	0	0
135	Real Estate Development Program	132,984	130,000	118,088	9.16%	0	0	10,996
	PROGRAM IV - NON-GENERAL FUND TOTAL	900,882	2,483,135	890,625	64.13%	6,655	0	14,596
	TOTAL PROGRAM IV	35,690,491	60,981,052	51,668,399	15.27%	946,919	1,365,079	1,787,371
	PROGRAM V - CAPITAL IMPROVEMENTS							
	GENERAL FUND							
036	Capital Projects	4,284,730	13,392,692	3,952,950	70.48%	0	0	3,795,450
038	Data Systems Development Projects	13,753,927	15,250,702	15,250,702	0.00%	14,169	1,405	751,376
	PROGRAM V - GENERAL FUND TOTAL	18,038,657	28,643,394	19,203,652	32.96%	14,169	1,405	4,546,826

Source: FS16A101 Expense Budget to Actual
 *Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

		FY 2004-05 Actual	Total S & S Budget at 06-30-06	Actual as of 06-30-06	Percent Variance Actual to Budget	Actual as of 06-30-06 (0700-0702)	Actual as of 06-30-06 (1100)	Actual as of 06-30-06 (1300-1404)
NON-GENERAL FUND								
104	Criminal Justice Facilities - Accumulative Capital Outlay	394,094	1,936,930	574,362	70.35%	0	0	451,890
105	Courthouse Temporary Construction	14,904	22,000	16,640	24.36%	0	0	0
112	County Infrastructure Project	290	167,129	2,247	98.66%	0	0	0
15L	800 MHz CCCS	42,314	2,485,328	176,364	92.90%	0	0	126,893
424	Aliso Viejo CFD 88-1 (A of 1992) - Construction	139,678	4,336,732	11,558	99.73%	0	0	0
429	Arbitrage Rebate	1,264	50,000	1,263	97.47%	0	0	0
431	Special Assessment-Top of the World Improvement	173	43,965	137	99.69%	0	0	0
480	CFD 99-1 Series A of 1999 Ladera - Construction	155	325,856	167	99.95%	0	0	0
481	Rancho Santa Margarita CFD 86-2 (A of 1998) - Construction	1,403	1,397,230	1,367	99.90%	0	0	0
483	Rancho Santa Margarita CFD 86-1(A) -Construction	27	179,232	55	99.97%	0	0	0
486	Ladera CFD 2002-01 Construction	340,194	30,259,359	13,009,269	57.01%	0	0	0
497	Lomas Laguna CFD 88-2 - Construction	4	344,469	4	100.00%	0	0	0
498	Foothill Ranch CFD 87-4 (A) 1997 - Construction	3	0	0	0.00%	0	0	0
510	Baker Ranch CFD 87-6 - Construction	240	462,416	289	99.94%	0	0	0
514	Santa Teresita CFD 87-9 - Construction	(1)	58,212	3	99.99%	0	0	0
522	Newport Coast AD 01-1 Construction Group 2	0	2,100,000	0	100.00%	0	0	0
524	Assessment District 01-1 Newport Coast IV - Constructruction	15,474	4,639,567	1,318,659	71.58%	0	0	0
528	Mission Viejo CFD 87-3 (A of 1990) -Construction	(406)	2,058	5	99.75%	0	0	0
529	CFD 2004-1 Ladera Construction	458,260	58,812,036	117,012	99.80%	0	0	0
531	Newport Coast AD 01-1 Construction '06 Variables	0	14,000,000	158,168	98.87%	0	0	0
532	CFD 01-1 Ladera - Construction	43,146	8,430,718	181,953	97.84%	0	0	0
542	Santa Teresita CFD 87-9 (A of 1991) - Construction	1	122,601	614	99.50%	0	0	0
546	CFD 00-1 (Series A of 2000) Ladera -Construction	2,728,705	1,418,518	6,555	99.54%	0	0	0
550	Assessment District 92-1 Newport Ridge - Construction	63	70,298	75	99.89%	0	0	0
552	Assessment District 92-1 Newport Ridge (B) - Construction	1,986	68,083	3,730	94.52%	0	0	0
553	Foothill Ranch CFD 87-4 (A of 1994) - Construction	200	238,146	190,865	19.85%	0	0	0
554	CFD 2003-1 Ladera Construction	83,715	39,303,216	8,455,404	78.49%	0	0	0
556	Rancho Santa Margarita CFD 87-5C (A of 1994) - Construction	71	63,441	305	99.52%	0	0	0
558	Coto de Caza CFD 87-8 (A of 1994) - Construction	(318)	25,818	664	97.43%	0	0	0
PROGRAM V - NON-GENERAL FUND TOTAL		4,265,637	171,363,358	24,227,732	85.86%	0	0	578,783
TOTAL PROGRAM V		22,304,294	200,006,752	43,431,383	78.29%	14,169	1,405	5,125,609
PROGRAM VI - DEBT SERVICE								
GENERAL FUND								
019	Capital Acquisition Financing	41,023	152,850	25,458	83.34%	0	0	0
021	2005 Refunding Recovery Bonds	0	62,473	0	100.00%	0	0	0
PROGRAM VI - GENERAL FUND TOTAL		41,023	215,323	25,458	88.18%	0	0	0
NON-GENERAL FUND								
14V	Debt Prepayment	2,365	0	0	0.00%	0	0	0
15J	Pension Obligation Bonds Debt Service	51,479	129,278	42,711	66.96%	0	0	0
15P	Refunding Recovery Bonds	1	1,270,028	0	100.00%	0	0	0
15W	1996 Recovery Certificates of Participation (A)	2,816	3,969,869	2,842	99.93%	0	0	0
172	OCDA Debt Service (Santa Ana Heights)	148,320	254,083	112,269	55.81%	0	0	0

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Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

		FY 2004-05 Actual	Total S & S Budget at 06-30-06	Actual as of 06-30-06	Percent Variance Actual to Budget	Actual as of 06-30-06 (0700-0702)	Actual as of 06-30-06 (1100)	Actual as of 06-30-06 (1300-1404)
427	OCDA (NDAPP) - Debt Service	187,755	270,345	186,125	31.15%	0	0	0
433	Golden Lantern Reassessment District 94-1 Debt Service	36,955	1,630,208	34,047	97.91%	0	0	0
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	32,777	736,420	658,258	10.61%	0	0	0
482	Special Mello-Roos Reserve	953	3,065,346	869	99.97%	0	0	0
484	Rancho Santa Margarita CFD 86-2 - Debt Service	33,336	1,932,212	30,382	98.43%	0	0	0
487	Ladera CFD 2002-01 Debt Service	54,629	6,541,537	38,278	99.41%	0	0	0
488	Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	42,818	3,389,241	38,802	98.86%	0	0	0
490	Dimensions/Serrano Creek CFD 87-1 - Debt Service	25,452	1,387,115	23,272	98.32%	0	0	0
492	Mission Viejo CFD 87-3 (A) - Debt Service	32,586	8,645,781	50,378	99.42%	0	0	0
494	Aliso Viejo CFD 88-1 - Debt Service	112,627	17,910,085	92,690	99.48%	0	0	0
496	Lomas Laguna CFD 88-2 - Debt Service	26,474	282,351	23,393	91.71%	0	0	0
501	Rancho Santa Margarita CFD 87-5(A) - Debt Service	29,266	1,410,586	27,351	98.06%	0	0	0
503	Portola Hills CFD 87-2(A) - Debt Service	35,357	2,752,217	32,967	98.80%	0	0	0
505	Foothill Ranch CFD 87-4 - Debt Service	1,423,136	10,747,073	45,958	99.57%	0	0	0
507	Irvine Coast Assessment District 88-1 - Debt Service	335,721	3,068,274	193,177	93.70%	0	0	0
509	Rancho Santa Margarita CFD 87-5B - Debt Service	33,102	3,898,455	31,325	99.20%	0	0	0
511	Baker Ranch CFD 87-6 - Debt Service	35,439	998,898	24,937	97.50%	0	0	0
513	Coto de Caza CFD 87-8 - Debt Service	41,653	2,988,416	38,448	98.71%	0	0	0
515	Santa Teresita CFD 87-9 - Debt Service	33,632	761,114	29,261	96.16%	0	0	0
516	Assessment Dist 01-1 Ziani Project-Debt Service	10,923	595,108	41,262	93.07%	0	0	0
517	Rancho Santa Margarita CFD 87-5C - Debt Service	30,485	1,778,177	28,359	98.41%	0	0	0
519	Los Alisos CFD 87-7 - Debt Service	26,297	1,823,024	24,935	98.63%	0	0	0
521	Rancho Santa Margarita CFD 87-5D (A) - Debt Service	28,454	1,370,115	26,476	98.07%	0	0	0
523	Newport Coast AD 01-1 Group 2 Debt Service	0	985,000	264,082	73.19%	0	0	0
525	Assessment District 01-1 Newport Coast IV - Debt Service	663,344	4,827,827	281,158	94.18%	0	0	0
52T	Newport Coast AD 01-1 Conversion #1 DS	121,629	1,237,221	(9,740)	100.79%	0	0	0
530	CFD 2004-1 Ladera Debt Service	924,099	6,941,133	42,852	99.38%	0	0	0
533	CFD 01-1 Ladera - Debt Service	38,041	1,027,082	968,514	5.70%	0	0	0
547	CFD 00-1 (Series A of 2000) Ladera -Debt Service	37,750	927,167	830,326	10.44%	0	0	0
549	Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	31,218	1,396,099	25,502	98.17%	0	0	0
551	Assessment District 92-1 Newport Ridge - Debt Service	36,121	221,629	23,317	89.48%	0	0	0
555	CFD 2003-1 Ladera Debt Service	46,834	5,462,128	39,775	99.27%	0	0	0
599	O. C. Special Financing Authority Debt Service	28,194,507	62,733,681	33,859,791	46.03%	0	0	0
	PROGRAM VI - NON-GENERAL FUND TOTAL	32,948,351	169,364,323	38,204,350	77.44%	0	0	0
	TOTAL PROGRAM VI	32,989,373	169,579,646	38,229,808	77.46%	0	0	0
	PROGRAM VII - INSURANCE, RESERVES & MISC							
	GENERAL FUND							
004	Miscellaneous	923,388	717,134	708,970	1.14%	0	313,118	0
056	Employee Benefits	7,258,487	3,765,912	3,044,381	19.16%	12,421	18,547	222
	PROGRAM VII - GENERAL FUND TOTAL	8,181,875	4,483,046	3,753,351	16.28%	12,421	331,665	222
	NON-GENERAL FUND							
13A	Litigation Reserve - Escrow Agent FTCl	168	190,171	169	99.91%	0	0	0
145	Revenue Neutrality	10,926	94,489	13,668	85.53%	0	0	0

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

		FY 2004-05 Actual	Total S & S Budget at 06-30-06	Actual as of 06-30-06	Percent Variance Actual to Budget	Actual as of 06-30-06 (0700-0702)	Actual as of 06-30-06 (1100)	Actual as of 06-30-06 (1300-1404)
14A	Option B Pool Participants Registered Warrants	44	15,880	33	99.79%	0	0	0
14C	Class B-27 Registered Warrants	(2)	10	(2)	115.40%	0	0	0
14F	Deferred Compensation Reimbursement (HR)	219,914	2,074,595	127,755	93.84%	0	0	0
14X	Tobacco Settlement	2,182	124,278	2,095	98.31%	0	0	0
14Y	Indemnification Reserve	1,040	4,186	1,049	74.94%	0	0	0
14Z	Litigation Reserve	3,245	3,733,719	3,249	99.91%	0	0	0
15S	Designated Special Revenue	0	25,370,987	0	100.00%	0	0	0
15Z	Plan of Adjustment Available Cash	831	2,000	1,570	21.50%	0	0	0
289	Information Technology Internal Service Fund	38,434,778	40,197,440	35,001,768	12.93%	7,612,813	39,229	1,365,992
291	Unemployment Insurance Internal Service Fund	73,681	84,664	83,175	1.76%	0	0	0
292	Self-Insured PPO Health Plans ISF	4,764,673	5,389,876	4,856,618	9.89%	0	0	0
293	Workers' Compensation Internal Service Fund	2,710,366	3,117,405	3,117,404	0.00%	4,625	3,439	8,649
294	Property and Casualty Risk Internal Service Fund	9,240,402	11,474,321	11,291,778	1.59%	11,735	10,808,156	28,382
295	Retiree Medical Internal Service Fund	189,243	466,568	288,207	38.23%	0	0	0
296	Transportation Internal Service Fund	8,175,995	9,507,894	9,507,893	0.00%	43,625	194,052	3,598,708
297	Reprographics Internal Service Fund	2,112,725	2,607,863	2,209,277	15.28%	10,992	9,126	130,435
298	Self-Insured Benefits Internal Service Fund	123,721	176,728	111,917	36.67%	0	0	0
PROGRAM VII - NON-GENERAL FUND TOTAL		66,063,933	104,633,074	66,617,625	36.33%	7,683,790	11,054,002	5,132,166
TOTAL PROGRAM VII		74,245,807	109,116,120	70,370,976	35.51%	7,696,211	11,385,667	5,132,388
GENERAL FUND TOTAL		592,227,728	720,031,981	654,497,120	9.10%	12,486,305	11,222,061	32,051,462
NON-GENERAL FUND TOTAL		316,137,079	863,325,205	351,330,977	59.30%	9,318,455	21,307,669	34,564,872
TOTAL ALL FUNDS		908,364,807	1,583,357,186	1,005,828,097	36.47%	21,804,760	32,529,730	66,616,334

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

		Actual as of 06-30-06 (1800-1809)	Actual as of 06-30-06 (1900-1913)	Actual as of 06-30-06 (2100-2200)	Actual as of 06-30-06 (2400-2490)	Actual as of 06-30-06 (2600-2700)	Actual as of 06-30-06 (2800-2803)	Actual as of 06-30-06 Other*
PROGRAM I - PUBLIC PROTECTION								
GENERAL FUND								
026	District Attorney	1,112,095	1,600,302	1,191,594	772,952	1,233,260	0	219,749
032	Emergency Management Division	47,058	30,542	24,313	22,271	31,839	0	3,292
041	Grand Jury	14,522	(4)	9,395	2,834	648	0	291,786
045	Juvenile Justice Commission	4,391	6,300	0	3,750	168	0	0
047	Sheriff Court Operations	155,858	578,942	43,939	444,748	466,312	0	72,821
048	Detention Release	11,964	235	1,304	880	14,511	0	0
055	Sheriff-Coroner Communications	288,673	418,096	296,583	74,845	449,016	0	46,418
057	Probation	2,978,214	10,999,074	2,531,619	469,666	1,570,949	917,834	2,771,872
058	Public Defender	1,183,930	1,943,520	1,165,878	396,873	447,864	0	32,437
060	Sheriff-Coroner	3,143,864	11,052,766	1,879,078	3,618,392	11,221,839	40	9,814,499
073	Alternate Defense	0	9,930,833	0	0	0	0	0
081	Trial Courts	50	2,099,727	1,229,079	0	2,925	0	199,758
PROGRAM I - GENERAL FUND TOTAL		8,940,618	38,660,335	8,372,784	5,807,211	15,439,330	917,874	13,452,633
NON-GENERAL FUND								
103	O.C. Methamphetamine Lab Investigation Team	0	456,492	0	0	0	0	0
109	County Automated Fingerprint Identification	10,188	15,783	1,310	2,052	3,791	0	22
116	Narcotic Forfeiture and Seizure	1,017	23,080	0	12	574	0	15,088
118	Sheriff - Regional Narcotics Suppression Program	52,320	1,203,482	149,878	297,987	558,163	0	202
122	Motor Vehicle Theft Task Force	3,681	1,389,087	116,151	9,153	69,942	0	1,789
12H	Proposition 64 - Consumer Protection	0	1,508	0	0	0	0	0
12J	DNA Identification Fund	0	890	0	0	0	0	0
132	Sheriff's Narcotics Program	133,186	3,434	0	11,280	644	0	200
134	Orange County Jail	0	2,084	0	0	0	0	0
13B	Traffic Violator	0	375,348	0	0	0	0	0
13J	Children's Waiting Room	0	288	0	0	0	0	0
13P	State Criminal Alien Assistance Program (SCAAP)	0	22,336	0	0	0	0	0
13R	Sheriff-Coroner Replacement & Maintenance	0	21,903	0	0	0	0	0
141	Sheriff's Substation Fee Program	0	4,512	0	0	0	0	0
143	Jail Commissary	97,854	257,857	3,392	116,080	67,397	54,799	2,484,944
144	Inmate Welfare	29,305	541,881	27,997	146,317	55,390	0	10,091
14B	County Public Safety Sales Tax Excess Revenue	0	116,633	0	0	0	0	0
14D	CAL-ID Operational Costs	0	1,458	0	0	0	0	0
14E	CAL-ID System Costs	0	13,072	0	0	0	0	0
14G	Sheriff's Supplemental Law Enforcement Service	0	184,245	0	0	0	0	0
14H	DA's Supplemental Law Enforcement Service	0	611	0	0	0	0	0
14L	Local Law Enforcement Block Grant	0	263	0	0	0	0	0
14Q	Sheriff-Coroner Construction and Facility Development	0	422,249	0	0	0	0	0
14R	Ward Welfare	91	1,028	0	8,473	71	0	4,872
14U	Court Facilities	0	24,500	0	0	0	0	232
15C	Theo Lacy Jail Construction	0	583	0	0	0	0	0
15N	Delta Special Revenue	0	574	0	0	0	0	0
PROGRAM I - NON-GENERAL FUND TOTAL		327,640	5,085,181	298,729	591,354	755,971	54,799	2,517,440

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

	Actual as of 06-30-06 (1800-1809)	Actual as of 06-30-06 (1900-1913)	Actual as of 06-30-06 (2100-2200)	Actual as of 06-30-06 (2400-2490)	Actual as of 06-30-06 (2600-2700)	Actual as of 06-30-06 (2800-2803)	Actual as of 06-30-06 Other*
TOTAL PROGRAM I	9,268,259	43,745,516	8,671,513	6,398,565	16,195,302	972,673	15,970,073
PROGRAM II - COMMUNITY SERVICES							
GENERAL FUND							
012 Community Services Agency	314,088	2,309,483	39,314	210,864	57,554	116,077	(591,954)
027 Department of Child Support Services	1,756,136	5,313,531	734,692	184,104	149,264	26,035	1,537,085
029 Public Administrator/Public Guardian	55,451	150,642	27,969	32,229	78,446	130,800	26,032
042 Health Care Agency	5,899,094	239,724,946	10,829,140	2,830,795	2,190,537	717,518	(7,593,421)
063 Social Services Agency	12,533,372	87,210,579	14,279,407	1,211,300	2,500,868	771,981	4,146,266
066 Aid to Families with Dependent Children - Foster Care	0	5,692,237	0	0	0	0	0
PROGRAM II - GENERAL FUND TOTAL	20,558,141	340,401,417	25,910,521	4,469,292	4,976,669	1,762,411	(2,475,993)
NON-GENERAL FUND							
102 Santa Ana Regional Centre Lease Conveyance	0	618	0	0	0	0	0
117 O.C. Housing Authority - Operating Reserves	73	688,877	0	32,939	0	0	0
123 Dispute Resolution Program	0	46,544	0	0	0	0	0
124 Domestic Violence Program	0	32,458	0	0	0	0	0
12C Child Support Program Development	0	1,169	0	0	0	0	0
12S SSA Donations & Fees	0	0	0	0	0	0	0
12W Wraparound Program	0	2,618	0	0	0	0	0
136 Community Social Programs	0	2,852	0	0	0	0	0
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	0	5,416	0	17,831	0	0	0
13S Emergency Medical Services	0	1,148	0	0	0	0	0
13T HCA Purpose Restricted Revenues	0	0	0	0	0	0	0
13U HCA Interest Bearing Purpose Restricted Revenue	0	14,232	0	0	0	0	0
13X Substance Abuse & Crime Prevention Act Fund	0	4,254	0	0	0	0	0
13Y Mental Health Services Act	0	2,231	0	0	0	0	0
13Z Bioterrorism Center For Disease Control	0	617	0	0	0	0	0
146 Workforce Investment Act	0	2,302,773	0	0	0	0	0
147 HGI Bio Tech Grant	0	55,173	0	0	0	0	0
14T Facilities Development and Maintenance	(84)	317,968	0	0	0	30,146	0
14W Welfare-to-Work	0	0	0	0	0	0	0
15A OCDA Santa Ana Heights 1993 Bond Issue	0	160,660	0	5,739	0	0	0
15B CEO Single Family Housing	0	2,627	0	0	0	0	0
15E OCDA/Santa Ana Heights 1993 Low & Moderate Income Housing	0	12,776	0	0	0	0	0
15G Housing and Community Services	325,983	2,076,349	138,992	447,844	117,161	0	27,713
15H CalHome Program Reuse	0	258	0	110,829	0	0	0
15M OCHA Admin Fee Reserves 2004	0	(11)	0	0	0	0	0
15U Strategic Priority Affordable Housing	0	57,693	0	0	0	0	0
171 OCDA Low & Moderate Income Housing (Santa Ana Heights)	0	85,906	0	216,681	0	0	0
173 OCDA Santa Ana Heights - Surplus	455	643,327	0	0	2,518	0	11,531
411 OCDA (NDAPP) Projects, 1992 Issue A	0	771	0	762	0	0	0
412 OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	0	84,684	0	0	0	0	0
413 OCDA (NDAPP) Projects, 1992 Issue B	0	936	0	0	0	0	0
414 OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing	0	2,201	0	0	0	0	0
425 OCDA Neighborhood Preservation & Development - Construction	0	678	0	78,360	0	0	0

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

		Actual as of 06-30-06 (1800-1809)	Actual as of 06-30-06 (1900-1913)	Actual as of 06-30-06 (2100-2200)	Actual as of 06-30-06 (2400-2490)	Actual as of 06-30-06 (2600-2700)	Actual as of 06-30-06 (2800-2803)	Actual as of 06-30-06 Other*
428	OCDA (NDAPP) - Surplus	0	289,855	0	0	973	0	0
590	In-Home Supportive Services Public Authority	5,006	705,874	20,904	6,404	3,204	0	10,271
PROGRAM II - NON-GENERAL FUND TOTAL		331,433	7,603,532	159,896	917,389	123,857	30,146	49,515
TOTAL PROGRAM II		20,889,574	348,004,949	26,070,417	5,386,681	5,100,526	1,792,558	(2,426,478)
PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES								
GENERAL FUND								
034	Watershed & Coastal Resources Division	221,082	8,627,696	120,278	129,034	53,398	26,009	216,374
040	Utilities	248	1,761,914	3,360	19,591	11,603	21,552,506	895,670
071	Planning and Development Services	0	0	0	0	0	0	0
080	Resources And Development Management Department	1,189,558	6,896,101	2,112,205	343,212	5,562,880	273,704	(3,247,782)
PROGRAM III - GENERAL FUND TOTAL		1,410,888	17,285,710	2,235,843	491,837	5,627,881	21,852,218	(2,135,737)
NON-GENERAL FUND								
106	County Tidelands - Newport Bay	26,550	2,126,757	2,992	2,715	0	93,229	68,532
108	Dana Point Tidelands	108,258	15,701,100	22,821	141,213	36,393	234,744	78,896
113	Building and Safety	8,349	4,056,286	244,270	58,629	138,355	21,418	1,429
114	Fish and Game Propagation	0	295	0	0	0	0	0
115	Road	317,443	19,298,602	585,782	641,817	56,337	298,621	105,298
119	Public Library - Capital	0	3,132	0	0	0	0	0
120	Public Library	491,649	1,353,268	666,676	2,530,313	132,884	900,049	387,313
128	Survey Monument Preservation	0	22,025	0	0	0	0	0
129	Off-Highway Vehicle Fees	0	281	0	0	0	0	0
12K	Dana Point Marina DBW Loan Reserve	0	84	0	0	0	0	0
137	Parking Facilities	4,327	930,220	228,753	7,286	1,805	139,939	1,013
140	Air Quality Improvement	0	67,960	0	0	0	0	0
148	Foothill Circulation Phasing Plan	0	223,533	0	0	0	14,067	0
15K	Limestone Regional Park Mitigation Endowment	0	231	0	0	0	0	0
275	IWMD - Environmental Reserve	0	65,375	0	0	0	0	0
277	IWMD - Rate Stabilization	0	19,379	0	0	0	0	0
279	IWMD - Landfill Post-Closure Maintenance	0	1,088,814	0	5,477,441	0	0	0
280	Airport - Operating Enterprise	734,961	28,077,811	622,805	278,524	485,804	2,995,034	5,839,041
281	John Wayne Airport Construction	0	707	0	0	0	0	0
283	John Wayne Airport Debt Service	0	74,289	0	0	0	0	0
284	Frank R. Bowerman/Bee Canyon Landfill Escrow	0	18,781	0	1,711,865	0	0	0
285	IWMD Bankruptcy Recovery Plan	0	139,098	0	0	0	0	0
286	Brea-Olinda Landfill Escrow	0	46,533	0	2,132,678	0	0	0
287	Prima Deshecha Landfill Escrow	0	14,421	0	1,491,777	0	0	0
288	Santiago Canyon Landfill Escrow	0	(354)	0	0	0	0	0
299	Integrated Waste Management Department Enterprise	570,930	12,756,873	787,616	(9,547,624)	3,427,722	280,850	215,435
400	Flood Control District	285,973	18,633,764	776,750	538,941	118,090	308,887	159,919
403	Santa Ana River Environmental Enhancement	0	12,654	0	0	0	0	171
404	Flood Control District - Capital	6,101	3,372,732	64,871	1,113	1,520	12,025	636
405	Harbors, Beaches and Parks CSA No. 26	320,619	20,600,382	647,899	277,844	484,846	1,752,067	871,508
406	Harbors, Beaches & Parks Capital	0	118,527	0	0	0	0	0

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

		Actual as of 06-30-06 (1800-1809)	Actual as of 06-30-06 (1900-1913)	Actual as of 06-30-06 (2100-2200)	Actual as of 06-30-06 (2400-2490)	Actual as of 06-30-06 (2600-2700)	Actual as of 06-30-06 (2800-2803)	Actual as of 06-30-06 Other*
459	North Tustin Landscape & Lighting Assessment District	1,763	16,634	0	0	0	23,087	0
468	County Service Area #13 - La Mirada	0	4,435	0	0	0	0	0
475	County Service Area #20 - La Habra	0	371	0	0	0	0	0
477	County Service Area #22 - East Yorba Linda	0	16,627	0	0	0	1,474	0
PROGRAM III - NON-GENERAL FUND TOTAL		2,876,924	128,861,629	4,651,235	5,744,532	4,883,758	7,075,492	7,729,190
TOTAL PROGRAM III		4,287,812	146,147,339	6,887,078	6,236,369	10,511,639	28,927,710	5,593,453
PROGRAM IV - GENERAL GOVERNMENT SERVICES								
GENERAL FUND								
002	Assessor	1,043,104	3,513,893	326,990	74,866	245,930	0	10,710
003	Auditor-Controller	866,719	2,053,087	67,470	261,701	79,806	0	9,525
006	Board of Supervisors - 1st District	13,327	2,261	2,702	17,800	3,940	0	850
007	Board of Supervisors - 2nd District	13,188	2,261	2,240	22,750	2,799	0	80
008	Board of Supervisors - 3rd District	10,263	4,261	2,464	21,250	6,706	0	0
009	Board of Supervisors - 4th District	6,988	2,261	2,472	21,398	7,876	0	1,197
010	Board of Supervisors - 5th District	4,114	2,257	1,897	20,000	6,065	0	335
011	Clerk of the Board	143,048	351,238	83,851	18,473	17,660	0	745
017	County Executive Office	387,477	2,947,066	115,062	298,669	102,900	0	295,124
023	Office of Protocol & International Business Development	0	0	0	0	0	0	0
025	County Counsel	330,940	434,059	245,768	105,718	95,802	0	24,088
031	Registrar of Voters	2,381,140	2,086,859	359,650	16,670,280	137,692	0	93,934
054	Human Resources Department	66,179	535,137	621	101,575	39,388	0	10,696
059	Clerk-Recorder	723,099	1,036,134	251,834	26,681	30,512	0	18,907
074	Treasurer-Tax Collector	1,202,454	5,500,507	145,233	213,239	54,128	0	41,149
079	Internal Audit	45,559	46,628	8,711	79,964	33,681	0	600
PROGRAM IV - GENERAL FUND TOTAL		7,237,598	18,517,908	1,616,964	17,954,363	864,885	0	507,939
NON-GENERAL FUND								
107	Remittance Processing Equipment Replacement	0	1,730	0	0	0	0	0
127	Property Tax Admin State Grant	24,138	680,282	29,621	5,082	21,429	0	0
12P	Assessor Property Characteristics Revenue	0	0	0	0	0	0	0
135	Real Estate Development Program	0	25,547	0	544	0	80,849	153
PROGRAM IV - NON-GENERAL FUND TOTAL		24,138	707,559	29,621	5,626	21,429	80,849	153
TOTAL PROGRAM IV		7,261,736	19,225,466	1,646,585	17,959,989	886,314	80,849	508,092
PROGRAM V - CAPITAL IMPROVEMENTS								
GENERAL FUND								
036	Capital Projects	11,074	146,425	0	0	0	0	0
038	Data Systems Development Projects	189,428	13,533,641	744,932	9,000	6,751	0	0
PROGRAM V - GENERAL FUND TOTAL		200,502	13,680,066	744,932	9,000	6,751	0	0

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Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

	Actual as of 06-30-06 (1800-1809)	Actual as of 06-30-06 (1900-1913)	Actual as of 06-30-06 (2100-2200)	Actual as of 06-30-06 (2400-2490)	Actual as of 06-30-06 (2600-2700)	Actual as of 06-30-06 (2800-2803)	Actual as of 06-30-06 Other*
NON-GENERAL FUND							
104	0	122,472	0	0	0	0	0
105	0	16,640	0	0	0	0	0
112	0	2,247	0	0	0	0	0
15L	0	16,460	33,012	0	0	0	0
424	0	11,558	0	0	0	0	0
429	0	1,263	0	0	0	0	0
431	0	137	0	0	0	0	0
480	0	167	0	0	0	0	0
481	0	1,367	0	0	0	0	0
483	0	55	0	0	0	0	0
486	0	114,910	0	12,894,359	0	0	0
497	0	4	0	0	0	0	0
498	0	0	0	0	0	0	0
510	0	289	0	0	0	0	0
514	0	3	0	0	0	0	0
522	0	0	0	0	0	0	0
524	0	31,803	0	1,286,856	0	0	0
528	0	5	0	0	0	0	0
529	0	95,710	0	21,303	0	0	0
531	0	158,168	0	0	0	0	0
532	0	7,365	0	174,588	0	0	0
542	0	614	0	0	0	0	0
546	0	6,392	0	163	0	0	0
550	0	75	0	0	0	0	0
552	0	3,730	0	0	0	0	0
553	0	1,206	0	189,659	0	0	0
554	0	65,046	0	8,390,357	0	0	0
556	0	305	0	0	0	0	0
558	0	664	0	0	0	0	0
	0	658,651	33,012	22,957,285	0	0	0
	200,502	14,338,718	777,944	22,966,285	6,751	0	0
PROGRAM VI - DEBT SERVICE							
GENERAL FUND							
019	0	25,458	0	0	0	0	0
021	0	0	0	0	0	0	0
	0	25,458	0	0	0	0	0
NON-GENERAL FUND							
14V	0	0	0	0	0	0	0
15J	0	42,711	0	0	0	0	0
15P	0	0	0	0	0	0	0
15W	0	2,842	0	0	0	0	0
172	0	112,269	0	0	0	0	0

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Total County Services and Supplies by Fund/Agency

		Actual as of 06-30-06 (1800-1809)	Actual as of 06-30-06 (1900-1913)	Actual as of 06-30-06 (2100-2200)	Actual as of 06-30-06 (2400-2490)	Actual as of 06-30-06 (2600-2700)	Actual as of 06-30-06 (2800-2803)	Actual as of 06-30-06 Other*
427	OCDA (NDAPP) - Debt Service	0	186,125	0	0	0	0	0
433	Golden Lantern Reassessment District 94-1 Debt Service	0	34,047	0	0	0	0	0
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	0	658,258	0	0	0	0	0
482	Special Mello-Roos Reserve	0	535	0	333	0	0	0
484	Rancho Santa Margarita CFD 86-2 - Debt Service	0	30,382	0	0	0	0	0
487	Ladera CFD 2002-01 Debt Service	0	38,278	0	0	0	0	0
488	Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	0	38,802	0	0	0	0	0
490	Dimensions/Serrano Creek CFD 87-1 - Debt Service	0	23,272	0	0	0	0	0
492	Mission Viejo CFD 87-3 (A) - Debt Service	0	50,378	0	0	0	0	0
494	Aliso Viejo CFD 88-1 - Debt Service	0	92,690	0	0	0	0	0
496	Lomas Laguna CFD 88-2 - Debt Service	0	23,393	0	0	0	0	0
501	Rancho Santa Margarita CFD 87-5(A) - Debt Service	0	27,351	0	0	0	0	0
503	Portola Hills CFD 87-2(A) - Debt Service	0	32,967	0	0	0	0	0
505	Foothill Ranch CFD 87-4 - Debt Service	0	45,958	0	1	0	0	0
507	Irvine Coast Assessment District 88-1 - Debt Service	0	193,177	0	0	0	0	0
509	Rancho Santa Margarita CFD 87-5B - Debt Service	0	31,325	0	0	0	0	0
511	Baker Ranch CFD 87-6 - Debt Service	0	24,937	0	0	0	0	0
513	Coto de Caza CFD 87-8 - Debt Service	0	38,448	0	0	0	0	0
515	Santa Teresita CFD 87-9 - Debt Service	0	29,261	0	0	0	0	0
516	Assessment Dist 01-1 Ziani Project-Debt Service	0	35,550	0	5,712	0	0	0
517	Rancho Santa Margarita CFD 87-5C - Debt Service	0	28,359	0	0	0	0	0
519	Los Alisos CFD 87-7 - Debt Service	0	24,935	0	0	0	0	0
521	Rancho Santa Margarita CFD 87-5D (A) - Debt Service	0	26,476	0	0	0	0	0
523	Newport Coast AD 01-1 Group 2 Debt Service	0	264,082	0	0	0	0	0
525	Assessment District 01-1 Newport Coast IV - Debt Service	0	281,158	0	0	0	0	0
52T	Newport Coast AD 01-1 Conversion #1 DS	0	(9,740)	0	0	0	0	0
530	CFD 2004-1 Ladera Debt Service	0	42,852	0	0	0	0	0
533	CFD 01-1 Ladera - Debt Service	0	968,514	0	0	0	0	0
547	CFD 00-1 (Series A of 2000) Ladera -Debt Service	0	830,326	0	0	0	0	0
549	Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	0	25,502	0	0	0	0	0
551	Assessment District 92-1 Newport Ridge - Debt Service	0	23,317	0	0	0	0	0
555	CFD 2003-1 Ladera Debt Service	0	39,775	0	0	0	0	0
599	O. C. Special Financing Authority Debt Service	0	822,496	0	33,037,295	0	0	0
	PROGRAM VI - NON-GENERAL FUND TOTAL	0	5,161,009	0	33,043,341	0	0	0
	TOTAL PROGRAM VI	0	5,186,467	0	33,043,341	0	0	0
	PROGRAM VII - INSURANCE, RESERVES & MISC							
	GENERAL FUND							
004	Miscellaneous	0	388,520	0	4,576	0	0	2,756
056	Employee Benefits	192,942	2,452,976	0	320,651	45,150	0	1,472
	PROGRAM VII - GENERAL FUND TOTAL	192,942	2,841,495	0	325,227	45,150	0	4,228
	NON-GENERAL FUND							
13A	Litigation Reserve - Escrow Agent FTCl	0	169	0	0	0	0	0
145	Revenue Neutrality	0	13,668	0	0	0	0	0

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

		Actual as of 06-30-06 (1800-1809)	Actual as of 06-30-06 (1900-1913)	Actual as of 06-30-06 (2100-2200)	Actual as of 06-30-06 (2400-2490)	Actual as of 06-30-06 (2600-2700)	Actual as of 06-30-06 (2800-2803)	Actual as of 06-30-06 Other*
14A	Option B Pool Participants Registered Warrants	0	33	0	0	0	0	0
14C	Class B-27 Registered Warrants	0	(2)	0	0	0	0	0
14F	Deferred Compensation Reimbursement (HR)	0	127,755	0	0	0	0	0
14X	Tobacco Settlement	0	2,095	0	0	0	0	0
14Y	Indemnification Reserve	0	1,049	0	0	0	0	0
14Z	Litigation Reserve	0	3,249	0	0	0	0	0
15S	Designated Special Revenue	0	0	0	0	0	0	0
15Z	Plan of Adjustment Available Cash	0	1,570	0	0	0	0	0
289	Information Technology Internal Service Fund	517,848	35,798,302	2,140,969	80,394	21,359	628,043	(13,203,181)
291	Unemployment Insurance Internal Service Fund	0	83,175	0	0	0	0	0
292	Self-Insured PPO Health Plans ISF	0	2,518,921	0	2,337,697	0	0	0
293	Workers' Compensation Internal Service Fund	29,857	3,027,592	11,302	8,000	14,070	11,446	(1,575)
294	Property and Casualty Risk Internal Service Fund	39,878	345,458	16,649	12,000	1,718	13,081	14,723
295	Retiree Medical Internal Service Fund	360	287,847	0	0	0	0	0
296	Transportation Internal Service Fund	85,100	1,538,845	83,149	3,565,630	240,774	161,161	(3,150)
297	Reprographics Internal Service Fund	863,058	460,160	628,353	3,000	16,406	63,842	23,904
298	Self-Insured Benefits Internal Service Fund	0	111,917	0	0	0	0	0
	PROGRAM VII - NON-GENERAL FUND TOTAL	1,536,101	44,321,804	2,880,421	6,006,721	294,328	877,572	(13,169,279)
	TOTAL PROGRAM VII	1,729,043	47,163,300	2,880,421	6,331,948	339,478	877,572	(13,165,050)
	GENERAL FUND TOTAL	38,540,689	431,412,390	38,881,044	29,056,930	26,960,666	24,532,503	9,353,070
	NON-GENERAL FUND TOTAL	5,096,236	192,399,364	8,052,914	69,266,248	6,079,342	8,118,857	(2,872,981)
	TOTAL ALL FUNDS	43,636,925	623,811,754	46,933,958	98,323,178	33,040,009	32,651,361	6,480,089

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Fixed Assets by Fund/Agency

		FY 2004-05 Actual	Equipment Budget at 06-30-06 (4000)	Actual as of 06-30-06	Percent Variance Actual to Budget	Land Budget at 06-30-06 (4100)	Actual as of 06-30-06	Percent Variance Actual to Budget
PROGRAM I - PUBLIC PROTECTION								
GENERAL FUND								
026	District Attorney	374,194	585,695	585,629	0.01%	0	0	0.00%
032	Emergency Management Division	14,625	686,230	34,549	94.97%	0	0	0.00%
047	Sheriff Court Operations	0	19,000	18,740	1.37%	0	0	0.00%
055	Sheriff-Coroner Communications	48,581	518,011	308,108	40.52%	0	0	0.00%
057	Probation	135,556	683,000	669,990	1.90%	0	0	0.00%
058	Public Defender	52,118	119,000	113,090	4.97%	0	0	0.00%
060	Sheriff-Coroner	10,312,161	8,807,148	5,609,657	36.31%	0	0	0.00%
PROGRAM I - GENERAL FUND TOTAL		10,937,234	11,418,084	7,339,763	35.72%	0	0	0.00%
NON-GENERAL FUND								
109	County Automated Fingerprint Identification	0	10,000	10,000	0.00%	0	0	0.00%
118	Sheriff - Regional Narcotics Suppression Program	29,037	33,000	13,543	58.96%	0	0	0.00%
13R	Sheriff-Coroner Replacement & Maintenance	0	6,750,000	0	100.00%	0	0	0.00%
141	Sheriff's Substation Fee Program	0	0	0	0.00%	0	0	0.00%
144	Inmate Welfare	0	40,000	0	100.00%	0	0	0.00%
14E	CAL-ID System Costs	29,134	2,096	2,095	0.03%	0	0	0.00%
14Q	Sheriff-Coroner Construction and Facility Development	2,831,121	0	0	0.00%	0	0	0.00%
14U	Court Facilities	215,118	0	0	0.00%	0	0	0.00%
15C	Theo Lacy Jail Construction	232,162	0	0	0.00%	0	0	0.00%
PROGRAM I - NON-GENERAL FUND TOTAL		3,336,572	6,835,096	25,638	99.62%	0	0	0.00%
TOTAL PROGRAM I		14,273,806	18,253,180	7,365,402	59.65%	0	0	0.00%
PROGRAM II - COMMUNITY SERVICES								
GENERAL FUND								
012	Community Services Agency	0	36,000	0	100.00%	0	0	0.00%
027	Department of Child Support Services	11,020	1,023,688	966,192	5.62%	0	0	0.00%
042	Health Care Agency	3,142,742	3,732,005	1,737,327	53.45%	935,575	800,082	14.48%
063	Social Services Agency	21,025	619,591	475,522	23.25%	0	0	0.00%
PROGRAM II - GENERAL FUND TOTAL		3,174,787	5,411,284	3,179,040	41.25%	935,575	800,082	14.48%

Source: FS16A101 Expense Budget to Actual

Total County Fixed Assets by Fund/Agency

		FY 2004-05 Actual	Equipment Budget at 06-30-06 (4000)	Actual as of 06-30-06	Percent Variance Actual to Budget	Land Budget at 06-30-06 (4100)	Actual as of 06-30-06	Percent Variance Actual to Budget
	NON-GENERAL FUND							
15A	OCDA Santa Ana Heights 1993 Bond Issue	0	0	0	0.00%	0	0	0.00%
15G	Housing and Community Services	198,460	221,000	77,790	64.80%	0	0	0.00%
171	OCDA Low & Moderate Income Housing (Santa Ana Heights)	(0)	0	0	0.00%	0	0	0.00%
173	OCDA Santa Ana Heights - Surplus	0	0	0	0.00%	1,800,000	0	100.00%
411	OCDA (NDAPP) Projects, 1992 Issue A	0	0	0	0.00%	0	0	0.00%
412	OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	0	0	0	0.00%	0	0	0.00%
413	OCDA (NDAPP) Projects, 1992 Issue B	17,857	0	0	0.00%	0	0	0.00%
414	OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing	0	0	0	0.00%	357,000	0	100.00%
425	OCDA Neighborhood Preservation & Development - Construction	0	0	0	0.00%	0	0	0.00%
	PROGRAM II - NON-GENERAL FUND TOTAL	216,317	221,000	77,790	64.80%	2,157,000	0	100.00%
	TOTAL PROGRAM II	3,391,104	5,632,284	3,256,831	42.18%	3,092,575	800,082	74.13%
	PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES							
	GENERAL FUND							
034	Watershed & Coastal Resources Division	882,845	43,000	28,814	32.99%	0	0	0.00%
080	Resources And Development Management Department	203,107	561,500	339,797	39.48%	0	0	0.00%
	PROGRAM III - GENERAL FUND TOTAL	1,085,952	604,500	368,610	39.02%	0	0	0.00%
	NON-GENERAL FUND							
106	County Tidelands - Newport Bay	339,277	0	0	0.00%	0	0	0.00%
108	Dana Point Tidelands	604,891	157,000	84,170	46.39%	0	0	0.00%
113	Building and Safety	0	15,000	0	100.00%	0	0	0.00%
115	Road	8,938,255	1,088,000	582,850	46.43%	4,735,000	(8)	100.00%
119	Public Library - Capital	725,439	0	0	0.00%	0	0	0.00%
120	Public Library	19,337	44,139	37,069	16.02%	0	0	0.00%
137	Parking Facilities	0	250,000	0	100.00%	0	0	0.00%
148	Foothill Circulation Phasing Plan	164,196	0	0	0.00%	6,500,000	0	100.00%
280	Airport - Operating Enterprise	(6,922,040)	875,000	(10,865)	101.24%	0	0	0.00%
281	John Wayne Airport Construction	0	0	0	0.00%	0	0	0.00%
283	John Wayne Airport Debt Service	0	0	0	0.00%	0	0	0.00%
299	Integrated Waste Management Department Enterprise	7,223,943	7,665,648	(1,592,354)	120.77%	0	0	0.00%
400	Flood Control District	2,728,542	632,600	275,234	56.49%	10,776,000	9,776,000	9.28%

Source: FS16A101 Expense Budget to Actual

Total County Fixed Assets by Fund/Agency

		FY 2004-05 Actual	Equipment Budget at 06-30-06 (4000)	Actual as of 06-30-06	Percent Variance Actual to Budget	Land Budget at 06-30-06 (4100)	Actual as of 06-30-06	Percent Variance Actual to Budget
404	Flood Control District - Capital	73,312,629	0	0	0.00%	42,306,124	28,847,733	31.81%
405	Harbors, Beaches and Parks CSA No. 26	7,606,928	122,100	100,008	18.09%	0	0	0.00%
406	Harbors, Beaches & Parks Capital	0	0	0	0.00%	0	0	0.00%
459	North Tustin Landscape & Lighting Assessment District	214,589	0	0	0.00%	160,000	159,792	0.13%
	PROGRAM III - NON-GENERAL FUND TOTAL	94,955,985	10,849,487	(523,887)	104.83%	64,477,124	38,783,517	39.85%
	TOTAL PROGRAM III	96,041,936	11,453,987	(155,276)	101.36%	64,477,124	38,783,517	39.85%
	PROGRAM IV - GENERAL GOVERNMENT SERVICES							
	GENERAL FUND							
002	Assessor	24,718	61,000	27,326	55.20%	0	0	0.00%
003	Auditor-Controller	21,385	30,000	10,043	66.52%	0	0	0.00%
017	County Executive Office	11,432	21,000	10,819	48.48%	0	0	0.00%
031	Registrar of Voters	1,192,030	161,790	95,785	40.80%	0	0	0.00%
059	Clerk-Recorder	109,664	504,350	289,845	42.53%	0	0	0.00%
074	Treasurer-Tax Collector	36,743	122,000	56,206	53.93%	0	0	0.00%
	PROGRAM IV - GENERAL FUND TOTAL	1,395,973	900,140	490,024	45.56%	0	0	0.00%
	NON-GENERAL FUND							
127	Property Tax Admin State Gran	97,225	250,000	17,375	93.05%	0	0	0.00%
	PROGRAM IV - NON-GENERAL FUND TOTAL	97,225	250,000	17,375	93.05%	0	0	0.00%
	TOTAL PROGRAM IV	1,493,197	1,150,140	507,398	55.88%	0	0	0.00%
	PROGRAM V - CAPITAL IMPROVEMENTS							
	GENERAL FUND							
036	Capital Projects	13,381,976	0	0	0.00%	0	0	0.00%
038	Data Systems Development Projects	423,413	425,000	424,616	0.09%	0	0	0.00%
	PROGRAM V - GENERAL FUND TOTAL	13,805,389	425,000	424,616	0.09%	0	0	0.00%
	NON-GENERAL FUND							
104	Criminal Justice Facilities - Accumulative Capital Outlay	1,378,744	0	0	0.00%	0	0	0.00%
15L	800 MHz CCCS	5,991,088	827,099	246,503	70.20%	0	0	0.00%
486	Ladera CFD 2002-01 Constructor	(55,668)	0	0	0.00%	0	0	0.00%

Source: FS16A101 Expense Budget to Actual

Total County Fixed Assets by Fund/Agency

	FY 2004-05 Actual	Equipment Budget at 06-30-06 (4000)	Actual as of 06-30-06	Percent Variance Actual to Budget	Land Budget at 06-30-06 (4100)	Actual as of 06-30-06	Percent Variance Actual to Budget
PROGRAM V - NON-GENERAL FUND TOTAL	7,314,164	827,099	246,503	70.20%	0	0	0.00%
TOTAL PROGRAM V	21,119,553	1,252,099	671,119	46.40%	0	0	0.00%
PROGRAM VII - INSURANCE, RESERVES & MISC							
NON-GENERAL FUND							
289 Information Technology Internal Service Fund	83,316	2,692,860	(337,579)	112.54%	0	0	0.00%
294 Property and Casualty Risk Internal Service Fund	0	200,000	0	100.00%	0	0	0.00%
296 Transportation Internal Service Fund	300,435	2,472,715	2,226,104	9.97%	0	0	0.00%
297 Reprographics Internal Service Fund	29,626	540,000	337,407	37.52%	0	0	0.00%
PROGRAM VII - NON-GENERAL FUND TOTAL	413,376	5,905,575	2,225,932	62.31%	0	0	0.00%
TOTAL PROGRAM VII	413,376	5,905,575	2,225,932	62.31%	0	0	0.00%
GENERAL FUND TOTAL	30,399,334	18,759,008	11,802,054	37.09%	935,575	800,082	14.48%
NON-GENERAL FUND TOTAL	106,333,639	24,888,257	2,069,352	91.69%	66,634,124	38,783,517	41.80%
TOTAL ALL FUNDS	136,732,973	43,647,265	13,871,405	68.22%	67,569,699	39,583,599	41.42%

Total County Fixed Assets by Fund/Agency

		Bldgs/Improv Budget at 06-30-06 (4200-4209)	Actual as of 06-30-06	Percent Variance Actual to Budget	Total Fixed Assets Budgeted as of 06-30-06	Actual as of 06-30-06	Percent Variance Actual to Budget
PROGRAM I - PUBLIC PROTECTION							
GENERAL FUND							
026	District Attorney	0	0	0.00%	585,695	585,629	0.01%
032	Emergency Management Division	0	0	0.00%	686,230	34,549	94.97%
047	Sheriff Court Operations	0	0	0.00%	19,000	18,740	1.37%
055	Sheriff-Coroner Communications	0	0	0.00%	518,011	308,108	40.52%
057	Probation	0	0	0.00%	683,000	669,990	1.90%
058	Public Defender	0	0	0.00%	119,000	113,090	4.97%
060	Sheriff-Coroner	226,600	222,400	1.85%	9,033,748	5,832,057	35.44%
PROGRAM I - GENERAL FUND TOTAL		226,600	222,400	1.85%	11,644,684	7,562,163	35.06%
NON-GENERAL FUND							
109	County Automated Fingerprint Identification	0	0	0.00%	10,000	10,000	0.00%
118	Sheriff - Regional Narcotics Suppression Program	0	0	0.00%	33,000	13,543	58.96%
13R	Sheriff-Coroner Replacement & Maintenance	0	0	0.00%	6,750,000	0	100.00%
141	Sheriff's Substation Fee Program	6,948,469	0	100.00%	6,948,469	0	100.00%
144	Inmate Welfare	100,000	82,442	17.56%	140,000	82,442	41.11%
14E	CAL-ID System Costs	0	0	0.00%	2,096	2,095	0.03%
14Q	Sheriff-Coroner Construction and Facility Development	39,987,965	1,298,752	96.75%	39,987,965	1,298,752	96.75%
14U	Court Facilities	1,654,500	237,928	85.62%	1,654,500	237,928	85.62%
15C	Theo Lacy Jail Construction	1,833,733	72,556	96.04%	1,833,733	72,556	96.04%
PROGRAM I - NON-GENERAL FUND TOTAL		50,524,667	1,691,678	96.65%	57,359,763	1,717,316	97.01%
TOTAL PROGRAM I		50,751,267	1,914,078	96.23%	69,004,447	9,279,480	86.55%
PROGRAM II - COMMUNITY SERVICES							
GENERAL FUND							
012	Community Services Agency	0	0	0.00%	36,000	0	100.00%
027	Department of Child Support Services	0	0	0.00%	1,023,688	966,192	5.62%
042	Health Care Agency	5,314,954	1,429,391	73.11%	9,982,534	3,966,799	60.26%
063	Social Services Agency	0	0	0.00%	619,591	475,522	23.25%
PROGRAM II - GENERAL FUND TOTAL		5,314,954	1,429,391	73.11%	11,661,813	5,408,513	53.62%

Total County Fixed Assets by Fund/Agency

		Bldgs/Improv Budget at 06-30-06 (4200-4209)	Actual as of 06-30-06	Percent Variance Actual to Budget	Total Fixed Assets Budgeted as of 06-30-06	Actual as of 06-30-06	Percent Variance Actual to Budget
	NON-GENERAL FUND						
15A	OCDA Santa Ana Heights 1993 Bond Issue	9,735,612	0	100.00%	9,735,612	0	100.00%
15G	Housing and Community Services	0	0	0.00%	221,000	77,790	64.80%
171	OCDA Low & Moderate Income Housing (Santa Ana Heights)	2,424,695	0	100.00%	2,424,695	0	100.00%
173	OCDA Santa Ana Heights - Surplus	12,211,431	0	100.00%	14,011,431	0	100.00%
411	OCDA (NDAPP) Projects, 1992 Issue A	600,200	0	100.00%	600,200	0	100.00%
412	OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	153,950	0	100.00%	153,950	0	100.00%
413	OCDA (NDAPP) Projects, 1992 Issue B	44,659	0	100.00%	44,659	0	100.00%
414	OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing	0	0	0.00%	357,000	0	100.00%
425	OCDA Neighborhood Preservation & Development - Construction	8,133	0	100.00%	8,133	0	100.00%
	PROGRAM II - NON-GENERAL FUND TOTAL	25,178,680	0	100.00%	27,556,680	77,790	99.72%
	TOTAL PROGRAM II	30,493,634	1,429,391	95.31%	39,218,493	5,486,303	86.01%
	PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES						
	GENERAL FUND						
034	Watershed & Coastal Resources Division	1,464,000	97,216	93.36%	1,507,000	126,030	91.64%
080	Resources And Development Management Department	0	0	0.00%	561,500	339,797	39.48%
	PROGRAM III - GENERAL FUND TOTAL	1,464,000	97,216	93.36%	2,068,500	465,827	77.48%
	NON-GENERAL FUND						
106	County Tidelands - Newport Bay	1,872,353	279,654	85.06%	1,872,353	279,654	85.06%
108	Dana Point Tidelands	6,290,400	804,703	87.21%	6,447,400	888,873	86.21%
113	Building and Safety	0	0	0.00%	15,000	0	100.00%
115	Road	13,436,972	6,426,055	52.18%	19,259,972	7,008,897	63.61%
119	Public Library - Capital	5,261,960	305,249	94.20%	5,261,960	305,249	94.20%
120	Public Library	0	0	0.00%	44,139	37,069	16.02%
137	Parking Facilities	0	0	0.00%	250,000	0	100.00%
148	Foothill Circulation Phasing Plan	637,072	0	100.00%	7,137,072	0	100.00%
280	Airport - Operating Enterprise	32,942,340	(1,920,142)	105.83%	33,817,340	(1,931,006)	105.71%
281	John Wayne Airport Construction	4,998,000	1,023,345	79.52%	4,998,000	1,023,345	79.52%
283	John Wayne Airport Debt Service	7,574,110	(0)	100.00%	7,574,110	(0)	100.00%
299	Integrated Waste Management Department Enterprise	10,304,500	(4,701,310)	145.62%	17,970,148	(6,293,664)	135.02%
400	Flood Control District	42,302,179	15,021,940	64.49%	53,710,779	25,073,174	53.32%

Source: FS16A101 Expense Budget to Actual

Total County Fixed Assets by Fund/Agency

		Bldgs/Improv Budget at 06-30-06 (4200-4209)	Actual as of 06-30-06	Percent Variance Actual to Budget	Total Fixed Assets Budgeted as of 06-30-06	Actual as of 06-30-06	Percent Variance Actual to Budget
404	Flood Control District - Capital	0	0	0.00%	42,306,124	28,847,733	31.81%
405	Harbors, Beaches and Parks CSA No. 26	15,551,741	3,187,752	79.50%	15,673,841	3,287,760	79.02%
406	Harbors, Beaches & Parks Capital	12,343,000	5,787,836	53.11%	12,343,000	5,787,836	53.11%
459	North Tustin Landscape & Lighting Assessment District	1,637,957	26,975	98.35%	1,797,957	186,767	89.61%
PROGRAM III - NON-GENERAL FUND TOTAL		155,152,584	26,242,057	83.09%	230,479,195	64,501,687	72.01%
TOTAL PROGRAM III		156,616,584	26,339,273	83.18%	232,547,695	64,967,514	72.06%
PROGRAM IV - GENERAL GOVERNMENT SERVICES							
GENERAL FUND							
002	Assessor	0	0	0.00%	61,000	27,326	55.20%
003	Auditor-Controller	0	0	0.00%	30,000	10,043	66.52%
017	County Executive Office	0	0	0.00%	21,000	10,819	48.48%
031	Registrar of Voters	0	0	0.00%	161,790	95,785	40.80%
059	Clerk-Recorder	0	0	0.00%	504,350	289,845	42.53%
074	Treasurer-Tax Collector	0	0	0.00%	122,000	56,206	53.93%
PROGRAM IV - GENERAL FUND TOTAL		0	0	0.00%	900,140	490,024	45.56%
NON-GENERAL FUND							
127	Property Tax Admin State Gran	0	0	0.00%	250,000	17,375	93.05%
PROGRAM IV - NON-GENERAL FUND TOTAL		0	0	0.00%	250,000	17,375	93.05%
TOTAL PROGRAM IV		0	0	0.00%	1,150,140	507,398	55.88%
PROGRAM V - CAPITAL IMPROVEMENTS							
GENERAL FUND							
036	Capital Projects	38,993,675	9,829,574	74.79%	38,993,675	9,829,574	74.79%
038	Data Systems Development Projects	0	0	0.00%	425,000	424,616	0.09%
PROGRAM V - GENERAL FUND TOTAL		38,993,675	9,829,574	74.79%	39,418,675	10,254,190	73.99%
NON-GENERAL FUND							
104	Criminal Justice Facilities - Accumulative Capital Outlay	2,577,035	235,475	90.86%	2,577,035	235,475	90.86%
15L	800 MHz CCCS	40,379	24,747	38.71%	867,478	271,250	68.73%
486	Ladera CFD 2002-01 Constructor	0	0	0.00%	0	0	0.00%

Source: FS16A101 Expense Budget to Actual

Total County Fixed Assets by Fund/Agency

		Bldgs/Improv Budget at 06-30-06 (4200-4209)	Actual as of 06-30-06	Percent Variance Actual to Budget	Total Fixed Assets Budgeted as of 06-30-06	Actual as of 06-30-06	Percent Variance Actual to Budget
	PROGRAM V - NON-GENERAL FUND TOTAL	2,617,414	260,222	90.06%	3,444,513	506,725	85.29%
	TOTAL PROGRAM V	41,611,089	10,089,796	75.75%	42,863,188	10,760,915	74.89%
	PROGRAM VII - INSURANCE, RESERVES & MISC						
	NON-GENERAL FUND						
289	Information Technology Internal Service Fund	0	0	0.00%	2,692,860	(337,579)	112.54%
294	Property and Casualty Risk Internal Service Fund	0	0	0.00%	200,000	0	100.00%
296	Transportation Internal Service Fund	483,574	(225,471)	146.63%	2,956,289	2,000,634	32.33%
297	Reprographics Internal Service Fund	0	0	0.00%	540,000	337,407	37.52%
	PROGRAM VII - NON-GENERAL FUND TOTAL	483,574	(225,471)	146.63%	6,389,149	2,000,461	68.69%
	TOTAL PROGRAM VII	483,574	(225,471)	146.63%	6,389,149	2,000,461	68.69%
	GENERAL FUND TOTAL	45,999,229	11,578,581	74.83%	65,693,812	24,180,717	63.19%
	NON-GENERAL FUND TOTAL	233,956,919	27,968,486	88.05%	325,479,300	68,821,355	78.86%
	TOTAL ALL FUNDS	279,956,148	39,547,068	85.87%	391,173,112	93,002,072	76.22%