**COUNTY OF ORANGE**
**BUDGETARY COMPARISON SCHEDULE**
**NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE**
**FOR THE YEAR ENDED JUNE 30, 2003**
**(In Thousands)**

| | Open Encumbrances July 1, 2002 | Original Budget | Mid-Year Adjustments | Final Budget | Actual on Budgetary Basis | Variance Positive (Negative) | Open Encumbrances June 30, 2003 | Unspent Appropriations |
|---|---|---|---|---|---|---|---|---|
| **Redevelopment Agency Bonds** | | | | | | | | |
| **Revenues and Other Financing Sources** | | | | | | | | |
| Taxes | | $ 15,708 | $ -- | $ 15,708 | $ 18,965 | $ 3,257 | | |
| Fines, Forfeitures and Penalties | | -- | -- | -- | 15 | 15 | | |
| Use of Money and Property | | 660 | -- | 660 | 581 | (79) | | |
| Intergovernmental Revenues | | 200 | -- | 200 | 250 | 50 | | |
| Other Revenues | | -- | -- | -- | 21 | 21 | | |
| Transfers In | | 1,742 | -- | 1,742 | 1,542 | (200) | | |
| Total Revenues and Other Financing Sources | | 18,310 | -- | 18,310 | 21,374 | 3,064 | | |
| **Expenditures/Encumbrances and Other Financing Uses** | | | | | | | | |
| General Government: | | | | | | | | |
| Orange County Development Agency Debt Service - Santa Ana Heights | $ -- | 15,610 | (572) | 15,038 | 10,068 | 4,970 | $ -- | $ 4,970 |
| Orange County Development Agency (NDAPP) - Debt Service | -- | 16,134 | (135) | 15,999 | 8,383 | 7,616 | -- | 7,616 |
| Total Expenditures/Encumbrances and Other Financing Uses | -- | 31,744 | (707) | 31,037 | 18,451 | 12,586 | $ -- | $ 12,586 |
| Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses | -- | (13,434) | 707 | (12,727) | 2,923 | $ 15,650 | | |
| Fund Balances - Beginning of Year | -- | 13,434 | -- | 13,434 | 12,710 | | | |
| Provisions for Reserves and/or Designations | -- | -- | (707) | (707) | -- | | | |
| Fund Balances - End of Year | $ -- | $ -- | $ -- | $ -- | $ 15,633 | | | |
| **Public Facilities Corporation Bonds, Master Lease** | | | | | | | | |
| Beginning of Year | $ -- | $ -- | $ -- | $ -- | $ 6,846 | | | |
| Net Decrease in Fund Balances - Non-Budgeted Fund | -- | -- | -- | -- | (1,376) | | | |
| Fund Balances - End of Year | $ -- | $ -- | $ -- | $ -- | $ 5,470 | | | |

| | Open Encumbrances July 1, 2002 | Original Budget | Mid-Year Adjustments | Final Budget | Actual on Budgetary Basis | Variance Positive (Negative) | Open Encumbrances June 30, 2003 | Unspent Appropriations |
|---|---|---|---|---|---|---|---|---|
| **Pension Obligation Bonds** | | | | | | | | |
| **Revenues and Other Financing Sources** | | | | | | | | |
| Use of Money and Property | | $ 1,500 | $ -- | $ 1,500 | $ 37,991 | $ 36,491 | | |
| Transfers In | | 8,480 | (1,557) | 6,923 | 7,312 | 389 | | |
| Total Revenues and Other Financing Sources | | 9,980 | (1,557) | 8,423 | 45,303 | 36,880 | | |
| **Expenditures/Encumbrances** | | | | | | | | |
| General Government: | | | | | | | | |
| Pension Obligation Bonds Debt Service | $ -- | 184,726 | (3,255) | 181,471 | 26,066 | 155,405 | $ -- | $ 155,405 |
| Total Expenditures/Encumbrances | -- | 184,726 | (3,255) | 181,471 | 26,066 | 155,405 | $ -- | $ 155,405 |
| Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/Encumbrances | -- | (174,746) | 1,698 | (173,048) | 19,237 | $ 192,285 | | |
| Fund Balances - Beginning of Year | -- | 174,746 | -- | 174,746 | 173,048 | | | |
| Provisions for Reserves and/or Designations | -- | -- | (1,698) | (1,698) | -- | | | |
| Fund Balances - End of Year | $ -- | $ -- | $ -- | $ -- | $ 192,285 | | | |
| **Orange County Special Financing Authority** | | | | | | | | |
| **Revenues** | | | | | | | | |
| Fines, Forfeitures and Penalties | | $ 29,200 | $ -- | $ 29,200 | $ 9,166 | $ (20,034) | | |
| Use of Money and Property | | 6,000 | -- | 6,000 | 3,299 | (2,701) | | |
| Total Revenues | | 35,200 | -- | 35,200 | 12,465 | (22,735) | | |
| **Expenditures/Encumbrances** | | | | | | | | |
| General Government: | | | | | | | | |
| Orange County Special Financing Authority | $ -- | 150,495 | 9,273 | 159,768 | 12,974 | 146,794 | $ -- | $ 146,794 |
| Total Expenditures/Encumbrances | -- | 150,495 | 9,273 | 159,768 | 12,974 | 146,794 | $ -- | $ 146,794 |
| Deficit of Revenues Over Expenditures/Encumbrances | -- | (115,295) | (9,273) | (124,568) | (509) | $ 124,059 | | |
| Fund Balances - Beginning of Year | -- | 115,295 | -- | 115,295 | 141,413 | | | |
| Provisions for Reserves and/or Designations | -- | -- | 9,273 | 9,273 | -- | | | |
| Fund Balances - End of Year | $ -- | $ -- | $ -- | $ -- | $ 140,904 | | | |
| **Orange County Public Financing Authority** | | | | | | | | |
| Fund Balances - Non-Budgeted Fund - Beginning of Year | $ -- | $ -- | $ -- | $ -- | $ 7,448 | | | |
| Net Increase in Fund Balances - Non-Budgeted Fund | -- | -- | -- | -- | 1,026 | | | |
| Fund Balances - End of Year | $ -- | $ -- | $ -- | $ -- | $ 8,474 | | | |