BUDGETARY COMPARISON STATEMENT RECONCILIATION OF THE GENERAL FUND (Dollar Amounts in Thousands)

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

_		General Fund
Revenues and Other Financing Sources		
Total Revenues and Other Financing Sources from the Budgetary Comparison		
Statements	5	2,713,546
Differences-budget to GAAP:		
The County bills departments for their portion of the annual required contribution		
to Orange County Employees Retirement System (OCERS) and reports the		
portion of the annual required contribution that is not forwarded to OCERS as		
other revenue on a budgetary basis because the County Investment Account		(26 500)
at OCERS funded this portion of the contribution.		(36,500)
Total Revenues and Other Financing Sources as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances.		2,677,046
of Nevertues, Experiultures, and Orlanges in Fund Balances.	,	2,077,040
Expenditures/Encumbrances and Other Financing Uses		
Actual expenditures reported in the Budgetary Comparison Statements	5	2,740,475
Differences-budget to GAAP:		
The County reclassified the budgeted other revenues for the portion of the		
annual required contribution funded by the County Investment Account to		
expenditures for GAAP presentation.		(36,500)
Total Expenditures and Other Financing Uses as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances.	5	2,703,975