

County of Orange
 Comprehensive Annual Financial Report
 June 30, 2013

	General Fund	Roads	Flood Control District
<u>ASSETS</u>			
Pooled Cash/Investments (Notes 1 and 5)	\$ 351,100	\$ 80,451	\$ 374,973
Imprest Cash Funds (Note 5)	1,864	--	--
Restricted Cash and Investments with Trustee (Notes 1 and 5)	1,574	--	--
Investments (Notes 1 and 5)	--	--	--
Deposits In-Lieu of Cash	--	--	--
Receivables (Note 7)			
Accounts	9,747	512	476
Taxes (Note 1)	8,942	--	1,283
Interest/Dividends	431	67	214
Deposits	491	60	2,440
Advances	30	--	--
Allowance for Uncollectible Receivables	(4,036)	(21)	(1)
Due from Other Funds (Note 8)	50,495	2,105	1,681
Due from Component Unit (Note 8)	366	--	--
Due from Other Governmental Agencies, Net (Note 7)	335,970	11,470	100,065
Inventory of Materials and Supplies (Note 1)	655	--	316
Prepaid Costs (Note 1)	260,291	3,737	4,110
Land and Improvements Held for Resale (Note 1)	--	--	--
Advances to Other Funds (Note 8)	2,500	--	--
Notes Receivable (Note 7)	--	--	--
Total Assets	<u>\$ 1,020,420</u>	<u>\$ 98,381</u>	<u>\$ 485,557</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Accounts Payable	\$ 36,223	\$ 3,573	\$ 7,692
Retainage payable	1,696	771	3,561
Salaries and Employee Benefits Payable	66,906	905	1,049
Interest Payable	--	--	--
Deposits from Others	1,335	20,296	6,122
Due to Other Funds (Note 8)	43,601	3,032	7,716
Due to Component Unit (Note 8)	--	--	--
Due to Other Governmental Agencies	10,903	347	1,423
Deferred Revenue (Note 1)	123,290	5,157	94,554
Unearned Revenue (Note 1)	19,642	13,263	571
Bonds Payable (Note 11)	268,360	--	--
Advances from Other Funds (Note 8)	3,918	--	--
Total Liabilities	<u>575,874</u>	<u>47,344</u>	<u>122,688</u>
Fund Balances (Note 1)			
Nonspendable	263,446	3,737	4,426
Restricted	34,679	47,300	358,443
Assigned	68,157	--	--
Unassigned	78,264	--	--
Total Fund Balances	<u>444,546</u>	<u>51,037</u>	<u>362,869</u>
Total Liabilities and Fund Balances	<u>\$ 1,020,420</u>	<u>\$ 98,381</u>	<u>\$ 485,557</u>

The notes to the basic financial statements are an integral part of this statement.

Basic Financial Statements
Balance Sheet
Governmental Funds
(Dollar Amounts in Thousands)

Other Public Protection	Teeter Plan Notes	Other Governmental Funds	Total Governmental Funds	
\$ 165,106	\$ 20,498	\$ 594,644	\$ 1,586,772	ASSETS
--	--	61	1,925	Pooled Cash/Investments (Notes 1 and 5)
--	23	209,005	210,602	Imprest Cash Funds (Note 5)
--	--	123	123	Restricted Cash and Investments with Trustee (Notes 1 and 5)
--	--	5	5	Investments (Notes 1 and 5)
18	--	1,882	12,635	Deposits In-Lieu of Cash
--	34,369	1,666	46,260	Receivables (Note 7)
75	17	315	1,119	Accounts
--	--	2,113	5,104	Taxes (Note 1)
--	--	--	30	Interest/Dividends
--	--	(153)	(4,211)	Deposits
5,592	--	35,525	95,398	Advances
--	--	--	366	Allowance for Uncollectible Receivables
2,134	--	7,960	457,599	Due from Other Funds (Note 8)
440	--	--	1,411	Due from Component Unit (Note 8)
1,277	--	8,866	278,281	Due from Other Governmental Agencies, Net (Note 7)
--	--	145	145	Inventory of Materials and Supplies (Note 1)
--	--	--	2,500	Prepaid Costs (Note 1)
--	--	34,262	34,262	Land and Improvements Held for Resale (Note 1)
<u>\$ 174,642</u>	<u>\$ 54,907</u>	<u>\$ 896,419</u>	<u>\$ 2,730,326</u>	Advances to Other Funds (Note 8)
				Notes Receivable (Note 7)
				Total Assets
				LIABILITIES AND FUND BALANCES
\$ 1,875	\$ 58	\$ 6,421	\$ 55,842	Liabilities
1	--	990	7,019	Accounts Payable
309	--	2,502	71,671	Retainage payable
--	30	--	30	Salaries and Employee Benefits Payable
12,527	--	4,788	45,068	Interest Payable
8,047	2	29,054	91,452	Deposits from Others
--	--	1	1	Due to Other Funds (Note 8)
5,350	--	10,836	28,859	Due to Component Unit (Note 8)
697	--	4,196	227,894	Due to Other Governmental Agencies
1,033	--	6,616	41,125	Deferred Revenue (Note 1)
--	--	--	268,360	Unearned Revenue (Note 1)
--	--	2,500	6,418	Bonds Payable (Note 11)
<u>29,839</u>	<u>90</u>	<u>67,904</u>	<u>843,739</u>	Advances from Other Funds (Note 8)
				Total Liabilities
1,717	--	9,049	282,375	Fund Balances (Note 1)
143,086	54,817	753,910	1,392,235	Nonspendable
--	--	65,556	133,713	Restricted
--	--	--	78,264	Assigned
<u>144,803</u>	<u>54,817</u>	<u>828,515</u>	<u>1,886,587</u>	Unassigned
				Total Fund Balances
<u>\$ 174,642</u>	<u>\$ 54,907</u>	<u>\$ 896,419</u>	<u>\$ 2,730,326</u>	Total Liabilities and Fund Balances