

**Changes in Net Position  
 Last Ten Fiscal Years  
 (Accrual Basis of Accounting)**

	Fiscal Year				
	2012-13	2011-12 <sup>(1)</sup>	2010-11	2009-10	2008-09
<b>Expenses</b>					
Governmental Activities:					
General Government	\$ 221,110	\$ 161,615	\$ 223,710	\$ 165,489	\$ 268,092
Public Protection	1,264,354	1,231,925	1,174,859	1,160,823	1,230,894
Public Ways and Facilities	137,651	144,382	136,017	120,135	108,748
Health and Sanitation	621,381	593,657	586,525	578,983	593,331
Public Assistance	944,230	930,348	931,263	931,469	898,668
Education	38,548	41,226	39,788	41,009	41,265
Recreation and Cultural Services	101,232	102,762	101,993	90,649	81,896
Interest on Long-Term Debt	31,269	56,765	53,806	53,782	59,751
Subtotal Governmental Activities	<u>3,359,775</u>	<u>3,262,680</u>	<u>3,247,961</u>	<u>3,142,339</u>	<u>3,282,645</u>
Business-Type Activities:					
Airport	122,568	107,120	88,059	92,068	91,959
Waste Management	94,737	94,553	93,985	84,754	79,374
Compressed Natural Gas	305	306	349	95	--
Subtotal Business-Type Activities	<u>217,610</u>	<u>201,979</u>	<u>182,393</u>	<u>176,917</u>	<u>171,333</u>
Total Primary Government Expenses	<u>\$ 3,577,385</u>	<u>\$ 3,464,659</u>	<u>\$ 3,430,354</u>	<u>\$ 3,319,256</u>	<u>\$ 3,453,978</u>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Services					
General Government	\$ 32,127	\$ 26,942	\$ 33,561	\$ 27,452	\$ 44,782
Public Protection	283,031	271,423	310,773	278,355	289,014
Public Ways and Facilities	39,981	62,653	53,960	45,809	47,283
Health and Sanitation	81,039	86,027	93,815	86,430	82,059
Public Assistance	34,780	35,036	36,304	30,914	26,636
Education	1,327	1,437	1,576	1,449	1,338
Recreation and Cultural Services	39,637	38,888	37,560	38,223	40,138
Operating Grants and Contributions	1,904,858	1,800,296	1,706,231	1,741,762	1,641,501
Capital Grants and Contributions	62,893	39,010	170,516	16,828	94,031
Subtotal Governmental Activities Program Revenues	<u>2,479,673</u>	<u>2,361,712</u>	<u>2,444,296</u>	<u>2,267,222</u>	<u>2,266,782</u>
Business-Type Activities:					
Charges for Services					
Airport	132,941	129,213	124,298	126,656	125,095
Waste Management	106,876	99,249	102,595	82,442	93,456
Compressed Natural Gas	385	293	242	129	--
Operating Grants and Contributions	200	212	657	1,432	171
Capital Grants and Contributions	3,839	5,216	6,544	8,077	7,466
Subtotal Business-Type Activities Program Revenues	<u>244,241</u>	<u>234,183</u>	<u>234,336</u>	<u>218,736</u>	<u>226,188</u>
Total Primary Government Program Revenues	<u>\$ 2,723,914</u>	<u>\$ 2,595,895</u>	<u>\$ 2,678,632</u>	<u>\$ 2,485,958</u>	<u>\$ 2,492,970</u>

Notes: (1) The balances shown for FY 2011-12 have not been restated to include adjustments in Note 3, Prior Period Adjustments.  
 (2) In FY 2006-07, the Unrestricted Investment Earnings were reclassified from Program Revenues to General Revenues for Business-Type Activities.

Fiscal Year				
2007-08	2006-07	2005-06	2004-05	2003-04
\$ 264,049	\$ 281,739	\$ 227,536	\$ 171,771	\$ 170,820
1,164,458	1,055,593	972,996	947,698	905,229
131,563	96,776	105,342	77,928	78,454
576,160	527,541	467,640	455,059	447,743
862,709	794,862	773,109	740,987	731,698
37,728	32,722	40,452	30,641	31,978
75,612	80,279	72,535	73,530	76,249
76,210	65,961	64,680	81,841	78,474
<u>3,188,489</u>	<u>2,935,473</u>	<u>2,724,290</u>	<u>2,579,455</u>	<u>2,520,645</u>
86,750	90,524	84,362	79,882	78,235
101,990	85,378	76,771	87,533	70,858
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<u>188,740</u>	<u>175,902</u>	<u>161,133</u>	<u>167,415</u>	<u>149,093</u>
<u>\$ 3,377,229</u>	<u>\$ 3,111,375</u>	<u>\$ 2,885,423</u>	<u>\$ 2,746,870</u>	<u>\$ 2,669,738</u>

\$ 40,659	\$ 45,647	\$ 38,645	\$ 38,977	\$ 30,569
295,740	283,215	275,703	279,241	256,253
45,898	41,014	42,483	34,884	44,728
95,069	85,305	79,493	78,686	68,778
6,360	5,372	4,709	3,794	3,436
1,349	4,743	1,353	1,795	1,156
40,449	39,028	34,974	32,882	31,219
1,735,820	1,759,887	1,605,063	1,540,938	1,532,106
46,308	69,340	18,178	66,889	55,337
<u>2,307,652</u>	<u>2,333,551</u>	<u>2,100,601</u>	<u>2,078,086</u>	<u>2,023,582</u>
126,139	127,747	101,775	95,562	90,657
99,548	111,362	114,239	114,541	112,498
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569	691 <sup>(2)</sup>	22,846	13,968	7,459
15,188	6,731	1,720	10,703	6,183
<u>241,444</u>	<u>246,531</u>	<u>240,580</u>	<u>234,774</u>	<u>216,797</u>
<u>\$ 2,549,096</u>	<u>\$ 2,580,082</u>	<u>\$ 2,341,181</u>	<u>\$ 2,312,860</u>	<u>\$ 2,240,379</u>

**Expenses**

Governmental Activities:  
 General Government  
 Public Protection  
 Public Ways and Facilities  
 Health and Sanitation  
 Public Assistance  
 Education  
 Recreation and Cultural Services  
 Interest on Long-Term Debt  
 Subtotal Governmental Activities

Business-Type Activities:  
 Airport  
 Waste Management  
 Compressed Natural Gas  
 Subtotal Business-Type Activities  
 Total Primary Government  
 Expenses

**Program Revenues**

Governmental Activities:  
 Charges for Services  
 General Government  
 Public Protection  
 Public Ways and Facilities  
 Health and Sanitation  
 Public Assistance  
 Education  
 Recreation and Cultural  
 Cultural Services  
 Operating Grants and  
 Contributions  
 Capital Grants and  
 Contributions  
 Subtotal Governmental Activities  
 Program Revenues

Business-Type Activities:  
 Charges for Services  
 Airport  
 Waste Management  
 Compressed Natural Gas  
 Operating Grants and  
 Contributions  
 Capital Grants and  
 Contributions  
 Subtotal Business-Type Activities  
 Program Revenues  
 Total Primary Government  
 Program Revenues

**Changes in Net Position  
 Last Ten Fiscal Years  
 (Accrual Basis of Accounting) (Continued)**

	Fiscal Year				
	2012-13	2011-12 <sup>(5)</sup>	2010-11	2009-10	2008-09
<b>Net (Expense)/Revenue</b>					
Governmental Activities	\$ (880,102)	\$ (900,968)	\$ (803,665)	\$ (875,117)	\$ (1,015,863)
Business-Type Activities	26,631	32,204	51,943	41,819	54,855
Total Primary Government					
Net Revenue/(Expense)	<u>\$ (853,471)</u>	<u>\$ (868,764)</u>	<u>\$ (751,722)</u>	<u>\$ (833,298)</u>	<u>\$ (961,008)</u>
<b>General Revenue and Other</b>					
<b>Changes in Net Position</b>					
Governmental Activities:					
Taxes					
Property Taxes, Levied for General Fund	\$ 313,299	\$ 311,779	\$ 298,953	\$ 290,054	\$ 263,893
Property Taxes, Levied for Flood Control District	69,321	68,184	73,260	67,103	68,747
Property Taxes, Levied for OC Parks	51,550	51,168	51,554	49,857	51,076
Property Taxes, Levied for OC Public Libraries	37,961	37,389	37,590	37,057	37,932
Property Tax Increments <sup>(4)</sup>	--	18,308	30,755	31,917	35,276
Property Taxes in-Lieu of Motor Vehicle License Fees	309,745	303,955	228,421	229,635	232,760
Other Taxes	108,430	43,568	83,938	93,024	94,184
Grants and Contributions Not Restricted to Specific Programs	6,711	9,377	27,457	10,299	27,637
State Allocation of Motor Vehicle License Fees	1,659	2,667	49,889	46,697	50,390
Unrestricted Investment Earnings	11,559	4,195	23,703	15,541	13,583
Miscellaneous	48,478	57,125	64,563	54,496	49,438
Gain on Sale of Capital Assets	--	34	--	--	--
Transfers	10,276	11,767	12,681	11,188	14,129
Subtotal Governmental Activities	<u>968,989</u>	<u>919,516</u>	<u>982,764</u>	<u>936,868</u>	<u>939,045</u>
Extraordinary Gain/(Loss) Dissolution of OCDA <sup>(1)</sup>	1,800	(69,639)	--	--	--
Business-Type Activities:					
Other Taxes	93	134	--	--	--
Unrestricted Investment Earnings	2,113	3,530	5,509	6,411	17,332
Miscellaneous Revenues	1,235	1,508	1,109	2,453	786
Special Items	--	--	--	--	--
Transfers	(10,276)	(11,767)	(12,681)	(11,188)	(14,129)
Subtotal Business-Type Activities	<u>(6,835)</u>	<u>(6,595)</u>	<u>(6,063)</u>	<u>(2,324)</u>	<u>3,989</u>
Total Primary Government	<u>\$ 963,954</u>	<u>\$ 843,282</u>	<u>\$ 976,701</u>	<u>\$ 934,544</u>	<u>\$ 943,034</u>
<b>Change in Net Position</b>					
Governmental Activities	\$ 90,687	\$ (51,091)	\$ 179,099	\$ 61,751	\$ (76,818)
Business-Type Activities	19,796	25,609	45,880	39,495	58,844
Total Primary Government	<u>\$ 110,483</u>	<u>\$ (25,482)</u>	<u>\$ 224,979</u>	<u>\$ 101,246</u>	<u>\$ (17,974)</u>

Fiscal Year				
2007-08	2006-07	2005-06	2004-05	2003-04
\$ (880,837)	\$ (601,922)	\$ (623,689)	\$ (501,369)	\$ (497,063)
52,704	70,629	79,447	67,359	67,704
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\$ (828,133)	\$ (531,293)	\$ (544,242)	\$ (434,010)	\$ (429,359)
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\$ 273,259	\$ 283,112	\$ 271,925	\$ 247,390 <sup>(2)</sup>	\$ 211,944
68,042	63,209	53,662	49,295	47,677
50,551	46,965	39,869	37,504	35,450
37,454	34,427	31,408	28,893	25,739
32,376	25,828	26,580	24,122	21,602
224,210	206,933	158,240	141,319 <sup>(2)</sup>	--
84,434	54,644	50,676	48,862	51,104
23,434	1,917	1,881	9,442	11,969
54,656	58,487	56,873	54,325 <sup>(2)</sup>	189,732
27,773	60,856	38,588	30,674	25,753
66,887	60,762	66,239	48,823	44,023
--	31,460	--	--	--
16,802	14,130	11,435	14,579	12,155
959,878	942,730	807,376	735,228	677,148
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29,206	34,500 <sup>(3)</sup>	--	--	--
2,886	1,206	3,016	314	965
(6,835)	--	--	--	--
(16,802)	(14,130)	(11,435)	(14,579)	(12,155)
8,455	21,576	(8,419)	(14,265)	(11,190)
\$ 968,333	\$ 964,306	\$ 798,957	\$ 720,963	\$ 665,958
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\$ 79,041	\$ 340,808	\$ 183,687	\$ 233,859	\$ 180,085
61,159	92,205	71,028	53,094	56,514
\$ 140,200	\$ 433,013	\$ 254,715	\$ 286,953	\$ 236,599
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**Net (Expense)/Revenue**

Governmental Activities  
Business-Type Activities  
Total Primary Government  
Net Revenue/(Expense)

**General Revenue and Other  
Changes in Net Position**

Governmental Activities:  
Taxes  
Property Taxes, Levied for  
General Fund  
Property Taxes, Levied for  
Flood Control District  
Property Taxes, Levied for  
OC Parks  
Property Taxes, Levied for  
OC Public Libraries  
Property Tax Increments  
Property Taxes in-Lieu of  
Motor Vehicle License Fees  
Other Taxes  
Grants and Contributions Not  
Restricted to Specific  
Programs  
State Allocation of Motor  
Vehicle License Fees  
Unrestricted Investment Earnings  
Miscellaneous  
Gain on Sale of Capital Assets  
Transfers  
Subtotal Governmental Activities  
Extraordinary Gain/(Loss)  
Dissolution of OCDA

Business-Type Activities:  
Other Taxes  
Unrestricted Investment Earnings  
Miscellaneous Revenues  
Special Items  
Transfers  
Subtotal Business-Type Activities  
Total Primary Government

**Change in Net Position**

Governmental Activities  
Business-Type Activities  
Total Primary Government

- Notes: (1) Extraordinary item results from dissolution of OCDA which is now reported as a private purpose trust fund.  
(2) Beginning in FY 2004-05, a motor vehicle license fee property tax swap known as the "VLF Swap" was instituted causing a shift in property tax and Motor Vehicle License Fees.  
(3) In FY 2006-07, the Unrestricted Investment Earnings were reclassified from Program Revenues to General Revenues for Business-Type Activities.  
(4) In FY 2012-13, there was no property Tax Increment revenue due to the dissolution of OCDA.  
(5) The balances shown for FY 2011-12 have not been restated to include adjustments in Note 3, Prior Period Adjustments.