

COUNTY OF ORANGE
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2003
(In Thousands)

| UNAPPORTIONED TAX AND INTEREST FUNDS | Balance Beginning of Year | Additions | Deductions | Balance End of Year |
|--------------------------------------|---------------------------|----------------------|----------------------|---------------------|
| ASSETS | | | | |
| Pooled Cash/Investments | \$ 72,513 | \$ 4,079,293 | \$ 4,059,545 | \$ 92,261 |
| Receivables | | | | |
| Accounts | 8,798 | 8,775 | 8,795 | 8,778 |
| Taxes | 140,575 | 9,881,508 | 9,866,605 | 155,478 |
| Interest | 10,473 | 43,825 | 46,644 | 7,654 |
| Due from Other Funds | -- | 17,924 | 17,924 | -- |
| Due from Other Governmental Agencies | 266 | 6,855 | 6,557 | 564 |
| Total Assets | <u>\$ 232,625</u> | <u>\$ 14,038,180</u> | <u>\$ 14,006,070</u> | <u>\$ 264,735</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ -- | \$ 81,469 | \$ 81,469 | \$ -- |
| Monies Held for Others | 1,135 | 10,390 | 10,297 | 1,228 |
| Due to Other Funds | 9,738 | 61,567 | 66,190 | 5,115 |
| Due to Component Unit | 734 | 339 | 734 | 339 |
| Due to Other Governmental Agencies | 19,153 | 60,712 | 63,420 | 16,445 |
| Unapportioned Taxes | 201,865 | 4,087,250 | 4,047,507 | 241,608 |
| Total Liabilities | <u>\$ 232,625</u> | <u>\$ 4,301,727</u> | <u>\$ 4,269,617</u> | <u>\$ 264,735</u> |

CLEARING AND REVOLVING FUNDS

| UNAPPORTIONED TAX AND INTEREST FUNDS | Balance Beginning of Year | Additions | Deductions | Balance End of Year |
|--------------------------------------|---------------------------|-------------------|-------------------|---------------------|
| ASSETS | | | | |
| Pooled Cash/Investments | \$ 578 | \$ 408,547 | \$ 409,125 | \$ -- |
| Receivables | | | | |
| Accounts | 24 | 22 | 46 | -- |
| Total Assets | <u>\$ 602</u> | <u>\$ 408,569</u> | <u>\$ 409,171</u> | <u>\$ --</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ -- | \$ 264 | \$ 264 | \$ -- |
| Monies Held for Others | 602 | 255,297 | 255,899 | -- |
| Total Liabilities | <u>\$ 602</u> | <u>\$ 255,561</u> | <u>\$ 256,163</u> | <u>\$ --</u> |

| DEPARTMENTAL FUNDS | Balance Beginning of Year | Additions | Deductions | Balance End of Year |
|--|---------------------------|---------------------|---------------------|---------------------|
| ASSETS | | | | |
| Pooled Cash/Investments | \$ 32,203 | \$ 2,111,271 | \$ 2,082,746 | \$ 60,728 |
| Imprest Cash Funds | -- | 110 | 100 | 10 |
| Restricted Cash and Investments with Trustee | 25,640 | 15,490 | 27,741 | 13,389 |
| Investments | 1,343 | 1,615 | 1,636 | 1,322 |
| Deposits In-Lieu of Cash | 14,211 | 8,773 | 7,401 | 15,583 |
| Receivables | | | | |
| Accounts | -- | 76 | 53 | 23 |
| Taxes | 104 | 314 | 300 | 118 |
| Interest | 27 | -- | 27 | -- |
| Allowance for Uncollectible Receivables | -- | 3 | 3 | -- |
| Due from Other Funds | 161 | 703,271 | 703,160 | 272 |
| Due from Other Governmental Agencies | 38,918 | 97,662 | 136,418 | 162 |
| Notes Receivable | 6,662 | 590 | 855 | 6,397 |
| Total Assets | <u>\$ 119,269</u> | <u>\$ 2,939,175</u> | <u>\$ 2,960,440</u> | <u>\$ 98,004</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ -- | \$ 271,944 | \$ 271,944 | \$ -- |
| Salaries and Employee Benefits Payable | -- | 2,356 | 2,356 | -- |
| Deposits From Others | 355 | 43,801 | 43,806 | 350 |
| Monies Held for Others | 72,422 | 1,608,588 | 1,595,916 | 85,094 |
| Due to Other Funds | 119 | 322,456 | 321,042 | 1,533 |
| Due to Other Governmental Agencies | 46,373 | 721,959 | 757,305 | 11,027 |
| Deferred Revenue | -- | 4,299 | 4,299 | -- |
| Total Liabilities | <u>\$ 119,269</u> | <u>\$ 2,975,403</u> | <u>\$ 2,996,668</u> | <u>\$ 98,004</u> |
| TRIAL COURT OPERATIONS | | | | |
| ASSETS | | | | |
| Pooled Cash/Investments | \$ 15,229 | \$ -- | \$ 15,229 | \$ -- |
| Imprest Cash | 10 | -- | 10 | -- |
| Total Assets | <u>\$ 15,239</u> | <u>\$ --</u> | <u>\$ 15,239</u> | <u>\$ --</u> |
| LIABILITIES | | | | |
| Monies Held for Others | \$ 8,561 | -- | \$ 8,561 | \$ -- |
| Due to Other Governmental Agencies | 6,678 | -- | 6,678 | -- |
| Total Liabilities | <u>\$ 15,239</u> | <u>\$ --</u> | <u>\$ 15,239</u> | <u>\$ --</u> |

| TOTAL - ALL AGENCY FUNDS | Balance Beginning of Year | Additions | Deductions | Balance End of Year |
|--|---------------------------|----------------------|----------------------|---------------------|
| ASSETS | | | | |
| Pooled Cash/Investments | \$ 120,523 | \$ 6,599,111 | \$ 6,566,645 | \$ 152,989 |
| Imprest Cash Funds | 10 | 110 | 110 | 10 |
| Restricted Cash and Investments with Trustee | 25,640 | 15,490 | 27,741 | 13,389 |
| Investments | 1,343 | 1,615 | 1,636 | 1,322 |
| Deposits In-Lieu of Cash | 14,211 | 8,773 | 7,401 | 15,583 |
| Receivables | | | | |
| Accounts | 8,822 | 8,873 | 8,894 | 8,801 |
| Taxes | 140,679 | 9,881,822 | 9,866,905 | 155,596 |
| Interest | 10,500 | 43,825 | 46,671 | 7,654 |
| Allowance for Uncollectible Receivables | -- | 3 | 3 | -- |
| Due from Other Funds | 161 | 721,195 | 721,084 | 272 |
| Due from Other Governmental Agencies | 39,184 | 104,517 | 142,975 | 726 |
| Notes Receivable | 6,662 | 590 | 855 | 6,397 |
| Total Assets | <u>\$ 367,735</u> | <u>\$ 17,385,924</u> | <u>\$ 17,390,920</u> | <u>\$ 362,739</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ -- | \$ 353,677 | \$ 353,677 | \$ -- |
| Interest Payable | -- | -- | -- | -- |
| Salaries and Employee Benefits Payable | -- | 2,356 | 2,356 | -- |
| Deposits from Others | 355 | 43,801 | 43,806 | 350 |
| Monies Held for Others | 82,720 | 1,874,275 | 1,870,673 | 86,322 |
| Due to Other Funds | 9,857 | 384,023 | 387,232 | 6,648 |
| Due to Component Unit | 734 | 339 | 734 | 339 |
| Due to Other Governmental Agencies | 72,204 | 782,671 | 827,403 | 27,472 |
| Unapportioned Taxes | 201,865 | 4,087,250 | 4,047,507 | 241,608 |
| Deferred Revenue | -- | 4,299 | 4,299 | -- |
| Total Liabilities | <u>\$ 367,735</u> | <u>\$ 7,532,691</u> | <u>\$ 7,537,687</u> | <u>\$ 362,739</u> |