

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2009

COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS

	Total Nonmajor Governmental Funds	Special Revenue			
		Parking Facilities	Redevelopment Agency	Service Area, Lighting, Maintenance, & Assessment Districts	Other Environmental Management
Revenues					
Taxes	\$ 73,320	\$ --	\$ --	\$ 476	\$ --
Licenses, Permits, and Franchises	799	--	--	--	--
Fines, Forfeitures and Penalties	35,761	--	--	--	9
Use of Money and Property	(471)	7,943	764	2,590	416
Intergovernmental	256,674	1,293	--	4	794
Charges for Services	6,446	248	--	22	60
Other	38,943	52	117	56	173
Total Revenues	411,472	9,536	881	3,148	1,452
Expenditures					
Current					
General Government	83,787	--	--	29,003	254
Public Protection	115	--	--	--	115
Public Ways and Facilities	7,200	7,189	--	1	10
Health and Sanitation	976	--	--	--	--
Public Assistance	142,822	--	302	--	--
Education	39,666	--	--	--	--
Recreation and Cultural Services	329	--	--	329	--
Capital Outlay	29,585	--	--	59	--
Debt Service					
Principal Retirement	187,062	--	--	--	--
Interest	28,776	--	--	--	--
Total Expenditures	520,318	7,189	302	29,392	379
Excess (Deficit) of Revenues Over Expenditures	(108,846)	2,347	579	(26,244)	1,073
Other Financing Sources (Uses)					
Transfers In	344,248	1,900	6,718	121,308	--
Transfers Out	(430,138)	(3,992)	(1,541)	--	(232)
Total Other Financing Sources (Uses)	(85,890)	(2,092)	5,177	121,308	(232)
Net Change in Fund Balances	(194,736)	255	5,756	95,064	841
Fund Balances - Beginning of Year	1,004,201	6,430	35,278	2,168	2,748
Fund Balances - End of Year	\$ 809,465	\$ 6,685	\$ 41,034	\$ 97,232	\$ 3,589

Supplemental Information
(Dollar Amounts in Thousands)

Tobacco Settlement	Community & Welfare Services	Designated Special Revenue	Recovery Certificates of Participation	Schedule I County- Administered Accounts	
\$ --	\$ --	\$ --	\$ --	\$ --	Revenues
--	799	--	--	--	Taxes
--	--	--	--	--	Licenses, Permits, and Franchises
195	1,858	241	92	144	Fines, Forfeitures and Penalties
--	31,581	--	--	--	Use of Money and Property
--	4,080	--	--	--	Intergovernmental
34,575	677	--	--	--	Charges for Services
34,770	38,995	241	92	144	Other
					Total Revenues
					Expenditures
					Current
11	--	12	4	6	General Government
--	--	--	--	--	Public Protection
--	--	--	--	--	Public Ways and Facilities
--	--	--	--	--	Health and Sanitation
--	22,482	--	--	--	Public Assistance
--	--	--	--	--	Education
--	--	--	--	--	Recreation and Cultural Services
--	16,530	--	--	--	Capital Outlay
--	756	--	--	--	Debt Service
--	71	--	--	--	Principal Retirement
11	39,839	12	4	6	Interest
					Total Expenditures
34,759	(844)	229	88	138	Excess (Deficit) of Revenues
					Over Expenditures
					Other Financing Sources (Uses)
11	18,883	68	--	--	Transfers In
(33,926)	(37,561)	(2,529)	--	--	Transfers Out
(33,915)	(18,678)	(2,461)	--	--	Total Other Financing Sources (Uses)
					Net Change in Fund Balances
844	(19,522)	(2,232)	88	138	
5,931	58,409	12,536	3,636	5,729	Fund Balances - Beginning of Year
\$ 6,775	\$ 38,887	\$ 10,304	\$ 3,724	\$ 5,867	Fund Balances - End of Year

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 AND CHANGES IN FUND BALANCES (Continued)
 NONMAJOR GOVERNMENTAL FUNDS

	Special Revenue				
	OC Public Libraries	Plan of Adjustment Available Cash	Health Care Programs	Orange County Housing Authority	Other Governmental Resources
Revenues					
Taxes	\$ 37,795	\$ --	\$ --	\$ --	\$ --
Licenses, Permits, and Franchises	--	--	--	--	--
Fines, Forfeitures and Penalties	32	--	8,645	--	--
Use of Money and Property	322	65	2,155	945	627
Intergovernmental	1,920	--	106,102	112,942	1,726
Charges for Services	1,202	--	816	--	18
Other	625	--	--	1,526	38
Total Revenues	<u>41,896</u>	<u>65</u>	<u>117,718</u>	<u>115,413</u>	<u>2,409</u>
Expenditures					
Current					
General Government	--	13,409	--	--	1,694
Public Protection	--	--	--	--	--
Public Ways and Facilities	--	--	--	--	--
Health and Sanitation	--	--	976	--	--
Public Assistance	--	--	--	120,038	--
Education	39,666	--	--	--	--
Recreation and Cultural Services	--	--	--	--	--
Capital Outlay	1,371	--	--	107	50
Debt Service					
Principal Retirement	--	--	--	--	--
Interest	--	--	--	--	--
Total Expenditures	<u>41,037</u>	<u>13,409</u>	<u>976</u>	<u>120,145</u>	<u>1,744</u>
Excess (Deficit) of Revenues Over Expenditures	<u>859</u>	<u>(13,344)</u>	<u>116,742</u>	<u>(4,732)</u>	<u>665</u>
Other Financing Sources (Uses)					
Transfers In	2,775	10,895	15	--	1
Transfers Out	(55)	--	(66,448)	(900)	(1,036)
Total Other Financing Sources (Uses)	<u>2,720</u>	<u>10,895</u>	<u>(66,433)</u>	<u>(900)</u>	<u>(1,035)</u>
Net Change in Fund Balances	<u>3,579</u>	<u>(2,449)</u>	<u>50,309</u>	<u>(5,632)</u>	<u>(370)</u>
Fund Balances - Beginning of Year	6,409	12,928	65,736	28,708	28,036
Fund Balances - End of Year	<u>\$ 9,988</u>	<u>\$ 10,479</u>	<u>\$ 116,045</u>	<u>\$ 23,076</u>	<u>\$ 27,666</u>

Supplemental Information
(Dollar Amounts in Thousands)

Debt Service					
Redevelopment Agency Bonds	Public Facilities Corporation Bonds, Master Lease	Pension Obligation Bonds	Orange County Special Financing Authority	Orange County Public Financing Authority	
\$ 35,049	\$ --	\$ --	\$ --	\$ --	Revenues
--	--	--	--	--	Taxes
60	--	--	17,065	--	Licenses, Permits, and Franchises
1,552	298	(26,784)	1	3,634	Fines, Forfeitures and Penalties
312	--	--	--	--	Use of Money and Property
--	--	--	--	--	Intergovernmental
77	--	--	--	--	Charges for Services
37,050	298	(26,784)	17,066	3,634	Other
					Total Revenues
					Expenditures
					Current
13,437	--	23	25,934	--	General Government
--	--	--	--	--	Public Protection
--	--	--	--	--	Public Ways and Facilities
--	--	--	--	--	Health and Sanitation
--	--	--	--	--	Public Assistance
--	--	--	--	--	Education
--	--	--	--	--	Recreation and Cultural Services
--	--	--	--	--	Capital Outlay
2,535	804	3,017	123,725	56,225	Debt Service
2,609	1,801	3,974	1,936	18,385	Principal Retirement
18,581	2,605	7,014	151,595	74,610	Interest
					Total Expenditures
18,469	(2,307)	(33,798)	(134,529)	(70,976)	Excess (Deficit) of Revenues Over Expenditures
					Other Financing Sources (Uses)
1,541	2,402	--	102,165	73,393	Transfers In
(8,168)	--	--	(118,258)	(25,082)	Transfers Out
(6,627)	2,402	--	(16,093)	48,311	Total Other Financing Sources (Uses)
11,842	95	(33,798)	(150,622)	(22,665)	Net Change in Fund Balances
48,646	3,484	198,895	150,622	116,311	Fund Balances - Beginning of Year
<u>\$ 60,488</u>	<u>\$ 3,579</u>	<u>\$ 165,097</u>	<u>\$ --</u>	<u>\$ 93,646</u>	Fund Balances - End of Year

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES (Continued)
 NONMAJOR GOVERNMENTAL FUNDS**

	Capital Projects			Permanent Fund
	Criminal Justice Facilities	Redevelopment Agency	Special Assessment Districts, Community Facilities Districts & Service Areas	Regional Park Endowment
Revenues				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses, Permits, and Franchises	--	--	--	--
Fines, Forfeitures and Penalties	9,950	--	--	--
Use of Money and Property	1,585	879	--	7
Intergovernmental	--	--	--	--
Charges for Services	--	--	--	--
Other	515	509	--	3
Total Revenues	<u>12,050</u>	<u>1,388</u>	<u>--</u>	<u>10</u>
Expenditures				
Current				
General Government	--	--	--	--
Public Protection	--	--	--	--
Public Ways and Facilities	--	--	--	--
Health and Sanitation	--	--	--	--
Public Assistance	--	--	--	--
Education	--	--	--	--
Recreation and Cultural Services	--	--	--	--
Capital Outlay	8,567	2,901	--	--
Debt Service				
Principal Retirement	--	--	--	--
Interest	--	--	--	--
Total Expenditures	<u>8,567</u>	<u>2,901</u>	<u>--</u>	<u>--</u>
Excess (Deficit) of Revenues Over Expenditures	3,483	(1,513)	--	10
Other Financing Sources (Uses)				
Transfers In	723	1,450	--	--
Transfers Out	(9,103)	--	(121,307)	--
Total Other Financing Sources (Uses)	<u>(8,380)</u>	<u>1,450</u>	<u>(121,307)</u>	<u>--</u>
 Net Change in Fund Balances	 (4,897)	 (63)	 (121,307)	 10
Fund Balances - Beginning of Year	53,981	36,134	121,307	139
Fund Balances - End of Year	<u>\$ 49,084</u>	<u>\$ 36,071</u>	<u>\$ --</u>	<u>\$ 149</u>