

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2008

COMBINING STATEMENT OF NET ASSETS
 INTERNAL SERVICE FUNDS

| <u>ASSETS</u> | <u>Total</u> | <u>Health and Other Self-Insured Employee Benefits</u> | <u>HMO Health Insurance</u> |
|-------------------------------------------------|------------------|----------------------------------------------------------------|-------------------------------------|
| Current Assets | | | |
| Pooled Cash/Investments | \$ 216,212 | \$ 48,327 | \$ 3,542 |
| Restricted Cash and Investments with Trustee | 1,943 | -- | -- |
| Imprest Cash Funds | 133 | 125 | -- |
| Receivables | | | |
| Accounts Receivable | 406 | -- | 151 |
| Interest/Dividends | 725 | 181 | -- |
| Allowance for Uncollectible Receivables | (2) | (1) | -- |
| Due from Other Funds | 5,614 | 1,417 | -- |
| Due from Component Unit | 2 | -- | -- |
| Due from Other Governmental Agencies | 94 | -- | -- |
| Inventory of Materials and Supplies | 250 | -- | -- |
| Prepaid Costs | 48 | -- | -- |
| Total Current Assets | <u>225,425</u> | <u>50,049</u> | <u>3,693</u> |
| Noncurrent Assets | | | |
| Capital Assets | | | |
| Construction in Progress | 1,457 | -- | -- |
| Structures and Improvements | 4,860 | -- | -- |
| Accumulated Depreciation | (3,975) | -- | -- |
| Equipment | 81,074 | -- | -- |
| Accumulated Depreciation | (60,737) | -- | -- |
| Total Capital Assets | <u>22,679</u> | <u>--</u> | <u>--</u> |
| Total Assets | <u>248,104</u> | <u>50,049</u> | <u>3,693</u> |
| <u>LIABILITIES</u> | | | |
| Current Liabilities | | | |
| Accounts Payable | 4,851 | 110 | -- |
| Salaries and Employee Benefits Payable | 448 | -- | -- |
| Due to Other Funds | 790 | 4 | -- |
| Due to Other Governmental Agencies | 3 | -- | -- |
| Insurance Claims Payable | 47,285 | 9,336 | -- |
| Compensated Employee Absences Payable | 910 | -- | -- |
| Capital Lease Obligations Payable | 1,390 | -- | -- |
| Total Current Liabilities | <u>55,677</u> | <u>9,450</u> | <u>--</u> |
| Noncurrent Liabilities | | | |
| Insurance Claims Payable | 99,531 | -- | -- |
| Compensated Employee Absences Payable | 484 | -- | -- |
| Total Noncurrent Liabilities | <u>100,015</u> | <u>--</u> | <u>--</u> |
| Total Liabilities | <u>155,692</u> | <u>9,450</u> | <u>--</u> |
| <u>NET ASSETS</u> | | | |
| Invested in Capital Assets, Net of Related Debt | 21,290 | -- | -- |
| Unrestricted | 71,122 | 40,599 | 3,693 |
| Total Net Assets | <u>\$ 92,412</u> | <u>\$ 40,599</u> | <u>\$ 3,693</u> |

Supplemental Information
(Dollar Amounts in Thousands)

| <u>Life Insurance</u> | <u>Workers' Compensation</u> | <u>Unemployment Insurance</u> | |
|---------------------------|----------------------------------|-----------------------------------|-------------------------------------------------|
| \$ 171 | \$ 97,257 | \$ 9,973 | |
| 1,943 | -- | -- | |
| -- | -- | -- | |
| -- | -- | -- | |
| -- | 356 | 38 | |
| -- | -- | -- | |
| -- | 115 | -- | |
| -- | -- | -- | |
| -- | -- | -- | |
| -- | -- | -- | |
| <u>2,114</u> | <u>97,728</u> | <u>10,011</u> | |
| | | | <u>ASSETS</u> |
| | | | Current Assets |
| | | | Pooled Cash/Investments |
| | | | Restricted Cash and Investments with Trustee |
| | | | Imprest Cash Funds |
| | | | Receivables |
| | | | Accounts Receivable |
| | | | Interest/Dividends |
| | | | Allowance for Uncollectible Receivables |
| | | | Due from Other Funds |
| | | | Due from Component Unit |
| | | | Due from Other Governmental Agencies |
| | | | Inventory of Materials and Supplies |
| | | | Prepaid Costs |
| | | | Total Current Assets |
| | | | Noncurrent Assets |
| | | | Capital Assets |
| | | | Construction in Progress |
| | | | Structures and Improvements |
| | | | Accumulated Depreciation |
| | | | Equipment |
| | | | Accumulated Depreciation |
| | | | Total Capital Assets |
| | | | Total Assets |
| | | | <u>LIABILITIES</u> |
| | | | Current Liabilities |
| | | | Accounts Payable |
| | | | Salaries and Employee Benefits Payable |
| | | | Due to Other Funds |
| | | | Due to Other Governmental Agencies |
| | | | Insurance Claims Payable |
| | | | Compensated Employee Absences Payable |
| | | | Capital Lease Obligations Payable |
| | | | Total Current Liabilities |
| | | | Noncurrent Liabilities |
| | | | Insurance Claims Payable |
| | | | Compensated Employee Absences Payable |
| | | | Total Noncurrent Liabilities |
| | | | Total Liabilities |
| | | | <u>NET ASSETS</u> |
| | | | Invested in Capital Assets, Net of Related Debt |
| | | | Unrestricted |
| | | | Total Net Assets |
| -- | -- | -- | |
| 2,114 | (14,362) | 9,220 | |
| <u>\$ 2,114</u> | <u>\$ (14,362)</u> | <u>\$ 9,220</u> | |

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2008

COMBINING STATEMENT OF NET ASSETS (Continued)
 INTERNAL SERVICE FUNDS

| | Property & Casualty Risk | Transportation | Publishing Services | Information & Technology |
|-------------------------------------------------|-----------------------------|------------------|------------------------|-----------------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Pooled Cash/Investments | \$ 33,035 | \$ 10,568 | \$ 1,194 | \$ 12,145 |
| Restricted Cash and Investments with Trustee | -- | -- | -- | -- |
| Imprest Cash Funds | 5 | -- | -- | 3 |
| Receivables | | | | |
| Accounts Receivable | 6 | 247 | 2 | -- |
| Interest/Dividends | 67 | 38 | 4 | 41 |
| Allowance for Uncollectible Receivables | -- | -- | -- | (1) |
| Due from Other Funds | 9 | 3,064 | -- | 1,009 |
| Due from Component Unit | -- | -- | -- | 2 |
| Due from Other Governmental Agencies | -- | 1 | 28 | 65 |
| Inventory of Materials and Supplies | -- | 250 | -- | -- |
| Prepaid Costs | -- | 48 | -- | -- |
| Total Current Assets | <u>33,122</u> | <u>14,216</u> | <u>1,228</u> | <u>13,264</u> |
| Noncurrent Assets | | | | |
| Capital Assets | | | | |
| Construction in Progress | -- | 1,098 | -- | 359 |
| Structures and Improvements | -- | 4,860 | -- | -- |
| Accumulated Depreciation | -- | (3,975) | -- | -- |
| Equipment | 5 | 30,983 | 1,642 | 48,439 |
| Accumulated Depreciation | (5) | (20,223) | (731) | (39,773) |
| Total Capital Assets | <u>--</u> | <u>12,743</u> | <u>911</u> | <u>9,025</u> |
| Total Assets | <u>33,122</u> | <u>26,959</u> | <u>2,139</u> | <u>22,289</u> |
| LIABILITIES | | | | |
| Current Liabilities | | | | |
| Accounts Payable | 579 | 692 | 117 | 2,247 |
| Salaries and Employee Benefits Payable | 35 | 186 | 46 | 163 |
| Due to Other Funds | 15 | 463 | 113 | 105 |
| Due to Other Governmental Agencies | -- | -- | 3 | -- |
| Insurance Claims Payable | 11,500 | -- | -- | -- |
| Compensated Employee Absences Payable | 79 | 356 | 87 | 330 |
| Capital Lease Obligations Payable | -- | -- | -- | 1,390 |
| Total Current Liabilities | <u>12,208</u> | <u>1,697</u> | <u>366</u> | <u>4,235</u> |
| Noncurrent Liabilities | | | | |
| Insurance Claims Payable | 14,406 | -- | -- | -- |
| Compensated Employee Absences Payable | 59 | 155 | 50 | 185 |
| Total Noncurrent Liabilities | <u>14,465</u> | <u>155</u> | <u>50</u> | <u>185</u> |
| Total Liabilities | <u>26,673</u> | <u>1,852</u> | <u>416</u> | <u>4,420</u> |
| NET ASSETS | | | | |
| Invested in Capital Assets, Net of Related Debt | -- | 12,743 | 911 | 7,636 |
| Unrestricted | 6,449 | 12,364 | 812 | 10,233 |
| Total Net Assets | <u>\$ 6,449</u> | <u>\$ 25,107</u> | <u>\$ 1,723</u> | <u>\$ 17,869</u> |