

County of Orange  
 Comprehensive Annual Financial Report  
 June 30, 2008

	General Fund	Roads	Flood Control District	OC Parks
<b>ASSETS</b>				
Pooled Cash/Investments (Notes 1 and 5)	\$ 200,519	\$ 168,486	\$ 321,743	\$ 131,824
Imprest Cash Funds (Note 5)	1,367	--	--	--
Restricted Cash and Investments with Trustee (Note 5)	1,536	--	--	--
Investments (Notes 1 and 5)	22,065	--	--	--
Deposits In-Lieu of Cash	--	--	--	95
Receivables (Note 7)				
Accounts	9,330	1,906	1,803	3,359
Taxes (Note 1)	11,878	--	2,983	2,210
Interest/Dividends	1,317	558	973	393
Deposits	3,428	309	--	--
Advances	2	--	--	--
Loans	--	--	850	2,083
Allowance for Uncollectible Receivables	(85)	(11)	(9)	(6)
Due from Other Funds (Note 8)	91,291	1,596	1,616	647
Due from Component Unit (Note 8)	86	--	--	--
Due from Other Governmental Agencies	277,014	12,187	27,766	461
Inventory of Materials and Supplies (Note 1)	612	96	219	128
Prepaid Costs (Note 1)	26	--	--	--
Land and Improvements Held for Resale (Note 1)	--	--	--	--
Advances To Other Funds	2,496	--	--	--
Notes Receivables	--	--	16,250	--
Total Assets	<u>\$ 622,882</u>	<u>\$ 185,127</u>	<u>\$ 374,194</u>	<u>\$ 141,194</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 56,398	\$ 4,233	\$ 3,914	\$ 4,575
Salaries and Employee Benefits Payable	42,272	536	609	606
Deposits from Others	2,343	13,295	4,530	5,083
Due to Other Funds (Note 8)	22,034	2,802	5,973	2,515
Due to Other Governmental Agencies	33,732	14,120	2,913	424
Deferred Revenue (Note 1)	130,275	6,276	42,951	2,450
Unearned Revenue (Note 1)	20,855	28,975	877	4,085
Advances from Other Funds	--	--	--	--
Total Liabilities	<u>307,909</u>	<u>70,237</u>	<u>61,767</u>	<u>19,738</u>
<b>Fund Balances</b>				
<b>Reserved for:</b>				
Encumbrances	91,948	35,006	40,889	10,143
Long Term Receivables	5,924	--	--	--
Imprest Cash Funds	1,367	--	--	--
Inventory of Materials and Supplies	612	96	219	128
Loans	--	--	850	2,083
Prepaid Costs	26	--	--	--
Land and Improvements Held for Resale	--	--	--	--
Debt Service	--	--	--	--
<b>Unreserved, Designated for:</b>				
Operations	2,491	--	--	12,057
Operations (Strategic Plan)	105,748	--	--	--
Capital Projects	23,953	--	108,721	8,662
Contingencies	39,000	--	--	--
Administration Fees	--	--	--	--
Equipment Purchase	--	--	--	--
Equipment Replacement	--	--	484	--
Land Purchase	--	--	22,367	--
Revitalization Projects	--	--	--	252
Future Road Projects	--	50,129	--	--
Cash Difference Funds	9	--	--	--
General Reserve	7,463	--	12,609	5,000
<b>Unreserved, Undesignated for:</b>				
General Fund	36,432	--	--	--
Special Revenue Funds	--	29,659	126,288	83,131
Capital Projects Funds	--	--	--	--
Permanent Fund	--	--	--	--
Total Fund Balances	<u>314,973</u>	<u>114,890</u>	<u>312,427</u>	<u>121,456</u>
Total Liabilities and Fund Balances	<u>\$ 622,882</u>	<u>\$ 185,127</u>	<u>\$ 374,194</u>	<u>\$ 141,194</u>

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

Basic Financial Statements  
Balance Sheet  
(Dollar Amounts in Thousands)

Other Public Protection	Other Governmental Funds	Total Governmental Funds
\$ 244,991	\$ 513,686	\$ 1,581,249
5	61	1,433
--	447,096	448,632
--	17,966	40,031
--	--	95
424	3,169	19,991
--	57,399	74,470
715	1,537	5,493
--	--	3,737
30	--	32
--	--	2,933
(1)	(2)	(114)
54	18,275	113,479
--	--	86
2,985	7,300	327,713
380	--	1,435
--	551	577
--	802	802
--	--	2,496
--	30,873	47,123
<u>\$ 249,583</u>	<u>\$ 1,098,713</u>	<u>\$ 2,671,693</u>

**ASSETS**

Pooled Cash/Investments (Notes 1 and 5)
Imprest Cash Funds (Note 5)
Restricted Cash and Investments with Trustee (Note 5)
Investments (Notes 1 and 5)
Deposits In-Lieu of Cash
Receivables (Note 7)
Accounts
Taxes (Note 1)
Interest/Dividends
Deposits
Advances
Loans
Allowance for Uncollectible Receivables
Due from Other Funds (Note 8)
Due from Component Unit (Note 8)
Due from Other Governmental Agencies
Inventory of Materials and Supplies (Note 1)
Prepaid Costs (Note 1)
Land and Improvements Held for Resale (Note 1)
Advances To Other Funds
Notes Receivables
Total Assets

**LIABILITIES AND FUND BALANCES**

Liabilities

Accounts Payable
Salaries and Employee Benefits Payable
Deposits from Others
Due to Other Funds (Note 8)
Due to Other Governmental Agencies
Deferred Revenue (Note 1)
Unearned Revenue (Note 1)
Advances from Other Funds
Total Liabilities

Fund Balances

Reserved for:

Encumbrances
Long Term Receivables
Imprest Cash Funds
Inventory of Materials and Supplies
Loans
Prepaid Costs
Land and Improvements Held for Resale
Debt Service

Unreserved, Designated for:

Operations
Operations (Strategic Plan)
Capital Projects
Contingencies
Administration Fees
Equipment Purchase
Equipment Replacement
Land Purchase
Revitalization Projects
Future Road Projects
Cash Difference Funds
General Reserve

Unreserved, Undesignated for:

General Fund
Special Revenue Funds
Capital Projects Funds
Permanent Fund
Total Fund Balances

Total Liabilities and Fund Balances