

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

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

|   | Total<br>Nonmajor<br>Governmental<br>Funds | Special Revenue       |                         |   |                                      |
|---|--|-----------------------|-------------------------|---|--------------------------------------|
|   |  | Parking<br>Facilities | Redevelopment<br>Agency | Service Area,<br>Lighting &<br>Maintenance<br>Districts | Other<br>Environmental<br>Management |
| <b>Revenues</b>                                   |  |                       |                         |   |                                      |
| Taxes   | \$ 69,860                                  | \$ --                 | \$ --                   | \$ 474  | \$ --                                |
| Licenses, Permits, and Franchises                 | 824  | --                    | --                      | --  | --                                   |
| Fines, Forfeitures and Penalties                  | 31,494                                     | --                    | --                      | --  | 11                                   |
| Use of Money and Property                         | 60,388                                     | 8,166                 | 946                     | 83  | 462                                  |
| Intergovernmental                                 | 185,839                                    | 1,599                 | --                      | 4   | 1,888                                |
| Charges for Services                              | 7,940                                      | 196                   | --                      | 22  | 99                                   |
| Other   | 34,901                                     | 23                    | 110                     | 2   | 159                                  |
| <b>Total Revenues</b>                             | <b>391,246</b>                             | <b>9,984</b>          | <b>1,056</b>            | <b>585</b>  | <b>2,619</b>                         |
| <b>Expenditures</b>                               |  |                       |                         |   |                                      |
| Current   |  |                       |                         |   |                                      |
| General Government                                | 36,292                                     | --                    | --                      | --  | 237                                  |
| Public Protection                                 | 28   | --                    | --                      | --  | 28                                   |
| Public Ways and Facilities                        | 5,436                                      | 5,435                 | --                      | --  | 1                                    |
| Health and Sanitation                             | 1,583                                      | --                    | --                      | --  | --                                   |
| Public Assistance                                 | 135,760                                    | --                    | 363                     | --  | --                                   |
| Education   | 37,091                                     | --                    | --                      | --  | --                                   |
| Recreation and Cultural Services                  | 245  | --                    | --                      | 245   | --                                   |
| Capital Outlay                                    | 65,789                                     | 524                   | --                      | 14  | --                                   |
| Debt Service                                      |  |                       |                         |   |                                      |
| Principal Retirement                              | 72,840                                     | --                    | --                      | --  | --                                   |
| Interest  | 33,969                                     | --                    | --                      | --  | --                                   |
| <b>Total Expenditures</b>                         | <b>389,033</b>                             | <b>5,959</b>          | <b>363</b>              | <b>259</b>  | <b>266</b>                           |
| Excess (Deficit) of Revenues<br>Over Expenditures | 2,213                                      | 4,025                 | 693                     | 326   | 2,353                                |
| <b>Other Financing Sources (Uses)</b>             |  |                       |                         |   |                                      |
| Transfers In                                      | 125,848                                    | 2,200                 | 5,012                   | --  | --                                   |
| Transfers Out                                     | (148,988)                                  | (3,983)               | (1,540)                 | --  | (389)                                |
| <b>Total Other Financing Sources (Uses)</b>       | <b>(23,140)</b>                            | <b>(1,783)</b>        | <b>3,472</b>            | <b>--</b>   | <b>(389)</b>                         |
| <b>Net Change in Fund Balances</b>                | <b>(20,927)</b>                            | <b>2,242</b>          | <b>4,165</b>            | <b>326</b>  | <b>1,964</b>                         |
| Fund Balances - Beginning of Year                 | 1,025,128                                  | 4,188                 | 31,113                  | 1,842   | 784                                  |
| Fund Balances - End of Year                       | <u>\$ 1,004,201</u>                        | <u>\$ 6,430</u>       | <u>\$ 35,278</u>        | <u>\$ 2,168</u>   | <u>\$ 2,748</u>                      |

Supplemental Information  
(Dollar Amounts in Thousands)

| Tobacco<br>Settlement | Community &<br>Welfare<br>Services | Designated<br>Special<br>Revenue | Recovery<br>Certificates of<br>Participation | Schedule I<br>County-<br>Administered<br>Accounts |   |
|-----------------------|------------------------------------|----------------------------------|--|---|---|
| \$ --                 | \$ --                              | \$ --                            | \$ --  | \$ --   | Revenues  |
| --                    | 807                                | --                               | --   | --  | Taxes   |
| --                    | --                                 | --                               | --   | --  | Licenses, Permits, and Franchises                 |
| 430                   | 2,403                              | 700                              | 149  | 236   | Fines, Forfeitures and Penalties                  |
| --                    | 26,480                             | --                               | --   | --  | Use of Money and Property                         |
| --                    | 5,430                              | --                               | --   | --  | Intergovernmental                                 |
| 31,465                | 690                                | --                               | --   | --  | Charges for Services                              |
| 31,895                | 35,810                             | 700                              | 149  | 236   | Other   |
|                       |                                    |                                  |  |   | Total Revenues                                    |
|                       |                                    |                                  |  |   | Expenditures                                      |
|                       |                                    |                                  |  |   | Current   |
| 10                    | --                                 | 15                               | 4  | 6   | General Government                                |
| --                    | --                                 | --                               | --   | --  | Public Protection                                 |
| --                    | --                                 | --                               | --   | --  | Public Ways and Facilities                        |
| --                    | --                                 | --                               | --   | --  | Health and Sanitation                             |
| --                    | 23,926                             | --                               | --   | --  | Public Assistance                                 |
| --                    | --                                 | --                               | --   | --  | Education   |
| --                    | --                                 | --                               | --   | --  | Recreation and Cultural Services                  |
| --                    | 6,353                              | --                               | --   | --  | Capital Outlay                                    |
| --                    | 688                                | --                               | --   | --  | Debt Service                                      |
| --                    | 140                                | --                               | --   | --  | Principal Retirement                              |
| 10                    | 31,107                             | 15                               | 4  | 6   | Interest  |
|                       |                                    |                                  |  |   | Total Expenditures                                |
| 31,885                | 4,703                              | 685                              | 145  | 230   | Excess (Deficit) of Revenues<br>Over Expenditures |
|                       |                                    |                                  |  |   | Other Financing Sources (Uses)                    |
| 9                     | 22,833                             | 2,515                            | --   | --  | Transfers In                                      |
| (32,037)              | (27,905)                           | (11,443)                         | --   | --  | Transfers Out                                     |
| (32,028)              | (5,072)                            | (8,928)                          | --   | --  | Total Other Financing Sources (Uses)              |
|                       |                                    |                                  |  |   | Net Change in Fund Balances                       |
| (143)                 | (369)                              | (8,243)                          | 145  | 230   |   |
| 6,074                 | 58,778                             | 20,779                           | 3,491  | 5,499   | Fund Balances - Beginning of Year                 |
| \$ 5,931              | \$ 58,409                          | \$ 12,536                        | \$ 3,636                                     | \$ 5,729  | Fund Balances - End of Year                       |

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

Special Revenue

|   | Public Library  | Plan of<br>Adjustment<br>Available Cash | Health Care<br>Programs | Orange County<br>Housing Authority | Other<br>Governmental<br>Resources |
|---|-----------------|---|-------------------------|------------------------------------|------------------------------------|
| <b>Revenues</b>                                   |                 |   |                         |                                    |                                    |
| Taxes   | \$ 37,279       | \$ --                                   | \$ --                   | \$ --                              | \$ --                              |
| Licenses, Permits, and Franchises                 | 17              | --                                      | --                      | --                                 | --                                 |
| Fines, Forfeitures and Penalties                  | 25              | --                                      | 5,782                   | --                                 | --                                 |
| Use of Money and Property                         | 445             | 111                                     | 3,754                   | 846                                | 1,162                              |
| Intergovernmental                                 | 1,795           | --                                      | 38,816                  | 113,114                            | 1,823                              |
| Charges for Services                              | 1,249           | --                                      | 881                     | --                                 | 63                                 |
| Other   | 449             | --                                      | --                      | 1,207                              | 39                                 |
| Total Revenues                                    | <u>41,259</u>   | <u>111</u>                              | <u>49,233</u>           | <u>115,167</u>                     | <u>3,087</u>                       |
| <b>Expenditures</b>                               |                 |   |                         |                                    |                                    |
| Current   |                 |   |                         |                                    |                                    |
| General Government                                | --              | 11,782                                  | --                      | --                                 | 2,184                              |
| Public Protection                                 | --              | --                                      | --                      | --                                 | --                                 |
| Public Ways and Facilities                        | --              | --                                      | --                      | --                                 | --                                 |
| Health and Sanitation                             | --              | --                                      | 1,583                   | --                                 | --                                 |
| Public Assistance                                 | --              | --                                      | --                      | 111,471                            | --                                 |
| Education   | 37,091          | --                                      | --                      | --                                 | --                                 |
| Recreation and Cultural Services                  | --              | --                                      | --                      | --                                 | --                                 |
| Capital Outlay                                    | 4,896           | --                                      | --                      | --                                 | 222                                |
| Debt Service                                      |                 |   |                         |                                    |                                    |
| Principal Retirement                              | --              | --                                      | --                      | --                                 | --                                 |
| Interest  | --              | --                                      | --                      | --                                 | --                                 |
| Total Expenditures                                | <u>41,987</u>   | <u>11,782</u>                           | <u>1,583</u>            | <u>111,471</u>                     | <u>2,406</u>                       |
| Excess (Deficit) of Revenues<br>Over Expenditures | (728)           | (11,671)                                | 47,650                  | 3,696                              | 681                                |
| <b>Other Financing Sources (Uses)</b>             |                 |   |                         |                                    |                                    |
| Transfers In                                      | 1,015           | 12,812                                  | 16                      | --                                 | 1                                  |
| Transfers Out                                     | (3,381)         | --                                      | (46,206)                | (300)                              | (2,249)                            |
| Total Other Financing Sources (Uses)              | <u>(2,366)</u>  | <u>12,812</u>                           | <u>(46,190)</u>         | <u>(300)</u>                       | <u>(2,248)</u>                     |
| Net Change in Fund Balances                       | (3,094)         | 1,141                                   | 1,460                   | 3,396                              | (1,567)                            |
| Fund Balances - Beginning of Year                 | 9,503           | 11,787                                  | 64,276                  | 25,312                             | 29,603                             |
| Fund Balances - End of Year                       | <u>\$ 6,409</u> | <u>\$ 12,928</u>                        | <u>\$ 65,736</u>        | <u>\$ 28,708</u>                   | <u>\$ 28,036</u>                   |

Supplemental Information  
(Dollar Amounts in Thousands)

| Debt Service                  |  |                                |   |  |                                      |
|-------------------------------|--|--------------------------------|---|--|--------------------------------------|
| Redevelopment<br>Agency Bonds | Public Facilities<br>Corporation<br>Bonds,<br>Master Lease | Pension<br>Obligation<br>Bonds | Orange County<br>Special Financing<br>Authority | Orange County<br>Public Financing<br>Authority |                                      |
| \$ 32,107                     | \$ --  | \$ --                          | \$ --   | \$ --  | Revenues                             |
| --                            | --   | --                             | --  | --   | Taxes                                |
| 66                            | --   | --                             | 16,219  | --   | Licenses, Permits, and Franchises    |
| 2,001                         | 394  | 17,581                         | 3,819   | 6,621  | Fines, Forfeitures and Penalties     |
| 317                           | --   | --                             | --  | --   | Use of Money and Property            |
| --                            | --   | --                             | --  | --   | Intergovernmental                    |
| 196                           | --   | --                             | --  | --   | Charges for Services                 |
| <u>34,687</u>                 | <u>394</u>   | <u>17,581</u>                  | <u>20,038</u>                                   | <u>6,621</u>                                   | Other                                |
|                               |  |                                |   |  | Total Revenues                       |
| 11,252                        | --   | 23                             | 10,779  | --   | Expenditures                         |
| --                            | --   | --                             | --  | --   | Current                              |
| --                            | --   | --                             | --  | --   | General Government                   |
| --                            | --   | --                             | --  | --   | Public Protection                    |
| --                            | --   | --                             | --  | --   | Public Ways and Facilities           |
| --                            | --   | --                             | --  | --   | Health and Sanitation                |
| --                            | --   | --                             | --  | --   | Public Assistance                    |
| --                            | --   | --                             | --  | --   | Education                            |
| --                            | --   | --                             | --  | --   | Recreation and Cultural Services     |
| 2,450                         | 859  | 17,163                         | --  | 51,680   | Capital Outlay                       |
| 2,694                         | 1,741  | 4,360                          | 4,751   | 20,283   | Debt Service                         |
| <u>16,396</u>                 | <u>2,600</u>   | <u>21,546</u>                  | <u>15,530</u>                                   | <u>71,963</u>                                  | Principal Retirement                 |
|                               |  |                                |   |  | Interest                             |
| 18,291                        | (2,206)  | (3,965)                        | 4,508   | (65,342)                                       | Total Expenditures                   |
|                               |  |                                |   |  | Excess (Deficit) of Revenues         |
|                               |  |                                |   |  | Over Expenditures                    |
| 1,540                         | 2,395  | --                             | 2,499   | 70,687   | Other Financing Sources (Uses)       |
| (5,012)                       | --   | --                             | --  | (10,135)                                       | Transfers In                         |
| <u>(3,472)</u>                | <u>2,395</u>   | <u>--</u>                      | <u>2,499</u>                                    | <u>60,552</u>                                  | Transfers Out                        |
|                               |  |                                |   |  | Total Other Financing Sources (Uses) |
| 14,819                        | 189  | (3,965)                        | 7,007   | (4,790)  | Net Change in Fund Balances          |
| 33,827                        | 3,295  | 202,860                        | 143,615   | 121,101  | Fund Balances - Beginning of Year    |
| <u>\$ 48,646</u>              | <u>\$ 3,484</u>  | <u>\$ 198,895</u>              | <u>\$ 150,622</u>                               | <u>\$ 116,311</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<br>Facilities | Redevelopment<br>Agency | Special Assessment<br>Districts, Community<br>Facilities Districts &<br>Service Areas | Regional Park<br>Endowment |
| <b>Revenues</b>                                   |                                |                         |   |                            |
| Taxes   | \$ --                          | \$ --                   | \$ --   | \$ --                      |
| Licenses, Permits, and Franchises                 | --                             | --                      | --  | --                         |
| Fines, Forfeitures and Penalties                  | 9,391                          | --                      | --  | --                         |
| Use of Money and Property                         | 2,903                          | 1,435                   | 5,730   | 11                         |
| Intergovernmental                                 | 3                              | --                      | --  | --                         |
| Charges for Services                              | --                             | --                      | --  | --                         |
| Other   | 45                             | 464                     | 49  | 3                          |
| Total Revenues                                    | <u>12,342</u>                  | <u>1,899</u>            | <u>5,779</u>  | <u>14</u>                  |
| <b>Expenditures</b>                               |                                |                         |   |                            |
| <b>Current</b>                                    |                                |                         |   |                            |
| General Government                                | --                             | --                      | --  | --                         |
| Public Protection                                 | --                             | --                      | --  | --                         |
| Public Ways and Facilities                        | --                             | --                      | --  | --                         |
| Health and Sanitation                             | --                             | --                      | --  | --                         |
| Public Assistance                                 | --                             | --                      | --  | --                         |
| Education   | --                             | --                      | --  | --                         |
| Recreation and Cultural Services                  | --                             | --                      | --  | --                         |
| Capital Outlay                                    | 11,547                         | 8,477                   | 33,756  | --                         |
| Debt Service                                      |                                |                         |   |                            |
| Principal Retirement                              | --                             | --                      | --  | --                         |
| Interest  | --                             | --                      | --  | --                         |
| Total Expenditures                                | <u>11,547</u>                  | <u>8,477</u>            | <u>33,756</u>   | <u>--</u>                  |
| Excess (Deficit) of Revenues<br>Over Expenditures | 795                            | (6,578)                 | (27,977)  | 14                         |
| <b>Other Financing Sources (Uses)</b>             |                                |                         |   |                            |
| Transfers In                                      | 2,314                          | --                      | --  | --                         |
| Transfers Out                                     | (4,408)                        | --                      | --  | --                         |
| Total Other Financing Sources (Uses)              | <u>(2,094)</u>                 | <u>--</u>               | <u>--</u>   | <u>--</u>                  |
| Net Change in Fund Balances                       | (1,299)                        | (6,578)                 | (27,977)  | 14                         |
| Fund Balances - Beginning of Year                 | 55,280                         | 42,712                  | 149,284   | 125                        |
| Fund Balances - End of Year                       | <u>\$ 53,981</u>               | <u>\$ 36,134</u>        | <u>\$ 121,307</u>   | <u>\$ 139</u>              |