

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2010

**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	\$ 68,771	\$ --	\$ --	\$ 466	\$ --
Licenses, Permits, and Franchises	717	--	--	--	--
Fines, Forfeitures and Penalties	19,850	--	--	--	6
Use of Money and Property	38,328	7,345	501	685	340
Intergovernmental	309,900	523	--	4	153
Charges for Services	7,226	566	--	22	56
Other	33,007	22	107	46	198
Total Revenues	477,799	8,456	608	1,223	753
Expenditures					
Current					
General Government	53,174	--	--	20,733	341
Public Ways and Facilities	7,750	7,027	--	497	226
Health and Sanitation	824	--	--	--	--
Public Assistance	165,506	--	371	--	--
Education	38,921	--	--	--	--
Capital Outlay	22,564	1,962	--	392	--
Debt Service					
Principal Retirement	70,661	--	--	--	--
Interest	24,569	--	--	--	--
Total Expenditures	383,969	8,989	371	21,622	567
Excess (Deficit) of Revenues Over Expenditures	93,830	(533)	237	(20,399)	186
Other Financing Sources (Uses)					
Transfers In	120,301	1,400	5,612	--	--
Transfers Out	(197,389)	(3,992)	(1,538)	--	(238)
Total Other Financing Sources (Uses)	(77,088)	(2,592)	4,074	--	(238)
Net Change in Fund Balances	16,742	(3,125)	4,311	(20,399)	(52)
Fund Balances - Beginning of Year	809,465	6,685	41,034	97,232	3,589
Fund Balances - End of Year	\$ 826,207	\$ 3,560	\$ 45,345	\$ 76,833	\$ 3,537

Supplemental Information
(Dollar Amounts in Thousands)

Tobacco Settlement	Community & Welfare Services	Designated Special Revenue	Recovery Certificates of Participation	Schedule I County- Administered Accounts	
\$ --	\$ --	\$ --	\$ --	\$ --	Revenues
--	717	--	--	--	Taxes
--	--	--	--	--	Licenses, Permits, and Franchises
179	528	111	36	56	Fines, Forfeitures and Penalties
--	45,276	--	--	--	Use of Money and Property
--	4,488	--	--	--	Intergovernmental
28,831	327	50	--	--	Charges for Services
29,010	51,336	161	36	56	Other
					Total Revenues
					Expenditures
					Current
13	--	60	4	6	General Government
--	--	--	--	--	Public Ways and Facilities
--	--	--	--	--	Health and Sanitation
--	41,522	--	--	--	Public Assistance
--	--	--	--	--	Education
--	555	--	--	--	Capital Outlay
--	337	--	--	--	Debt Service
--	8	--	--	--	Principal Retirement
13	42,422	60	4	6	Interest
					Total Expenditures
28,997	8,914	101	32	50	Excess (Deficit) of Revenues Over Expenditures
					Other Financing Sources (Uses)
13	17,134	9	--	--	Transfers In
(28,570)	(24,619)	(4,200)	--	--	Transfers Out
(28,557)	(7,485)	(4,191)	--	--	Total Other Financing Sources (Uses)
					Net Change in Fund Balances
440	1,429	(4,090)	32	50	
6,775	38,887	10,304	3,724	5,867	Fund Balances - Beginning of Year
\$ 7,215	\$ 40,316	\$ 6,214	\$ 3,756	\$ 5,917	Fund Balances - End of Year

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 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	\$ 36,756	\$ --	\$ --	\$ --	\$ --
Licenses, Permits, and Franchises	--	--	--	--	--
Fines, Forfeitures and Penalties	22	--	8,687	--	--
Use of Money and Property	329	20	1,753	392	261
Intergovernmental	2,047	--	139,904	121,688	--
Charges for Services	1,111	--	965	--	18
Other	677	--	158	1,845	33
Total Revenues	<u>40,942</u>	<u>20</u>	<u>151,467</u>	<u>123,925</u>	<u>312</u>
Expenditures					
Current					
General Government	--	10,466	--	--	1,113
Public Ways and Facilities	--	--	--	--	--
Health and Sanitation	--	--	824	--	--
Public Assistance	--	--	--	123,613	--
Education	38,921	--	--	--	--
Capital Outlay	1,698	--	--	--	111
Debt Service					
Principal Retirement	--	--	--	--	--
Interest	--	--	--	--	--
Total Expenditures	<u>40,619</u>	<u>10,466</u>	<u>824</u>	<u>123,613</u>	<u>1,224</u>
Excess (Deficit) of Revenues Over Expenditures	323	(10,446)	150,643	312	(912)
Other Financing Sources (Uses)					
Transfers In	--	9,926	508	--	745
Transfers Out	(17)	--	(90,450)	--	(2,744)
Total Other Financing Sources (Uses)	<u>(17)</u>	<u>9,926</u>	<u>(89,942)</u>	<u>--</u>	<u>(1,999)</u>
Net Change in Fund Balances	306	(520)	60,701	312	(2,911)
Fund Balances - Beginning of Year	9,988	10,479	116,045	23,076	27,666
Fund Balances - End of Year	<u>\$ 10,294</u>	<u>\$ 9,959</u>	<u>\$ 176,746</u>	<u>\$ 23,388</u>	<u>\$ 24,755</u>

Debt Service				
Redevelopment Agency Bonds	Public Facilities Corporation Bonds, Master Lease	Pension Obligation Bonds	Orange County Public Financing Authority	
\$ 31,549	\$ --	\$ --	\$ --	Revenues
--	--	--	--	Taxes
50	--	--	--	Licenses, Permits, and Franchises
654	340	22,628	1,382	Fines, Forfeitures and Penalties
305	--	--	--	Use of Money and Property
--	--	--	--	Intergovernmental
74	--	--	--	Charges for Services
<u>32,632</u>	<u>340</u>	<u>22,628</u>	<u>1,382</u>	Other
				Total Revenues
				Expenditures
				Current
20,418	--	20	--	General Government
--	--	--	--	Public Ways and Facilities
--	--	--	--	Health and Sanitation
--	--	--	--	Public Assistance
--	--	--	--	Education
--	--	--	--	Capital Outlay
2,620	744	10,380	56,580	Debt Service
2,513	1,861	4,036	16,151	Principal Retirement
<u>25,551</u>	<u>2,605</u>	<u>14,436</u>	<u>72,731</u>	Interest
				Total Expenditures
7,081	(2,265)	8,192	(71,349)	Excess (Deficit) of Revenues
				Over Expenditures
1,538	2,403	--	73,456	Other Financing Sources (Uses)
(7,062)	--	--	(5,308)	Transfers In
<u>(5,524)</u>	<u>2,403</u>	<u>--</u>	<u>68,148</u>	Transfers Out
				Total Other Financing Sources (Uses)
1,557	138	8,192	(3,201)	Net Change in Fund Balances
60,488	3,579	165,097	93,646	Fund Balances - Beginning of Year
<u>\$ 62,045</u>	<u>\$ 3,717</u>	<u>\$ 173,289</u>	<u>\$ 90,445</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	Regional Park Endowment
Revenues			
Taxes	\$ --	\$ --	\$ --
Licenses, Permits, and Franchises	--	--	--
Fines, Forfeitures and Penalties	11,085	--	--
Use of Money and Property	422	363	3
Intergovernmental	--	--	--
Charges for Services	--	--	--
Other	41	596	2
Total Revenues	11,548	959	5
Expenditures			
Current			
General Government	--	--	--
Public Ways and Facilities	--	--	--
Health and Sanitation	--	--	--
Public Assistance	--	--	--
Education	--	--	--
Capital Outlay	9,351	8,495	--
Debt Service			
Principal Retirement	--	--	--
Interest	--	--	--
Total Expenditures	9,351	8,495	--
Excess (Deficit) of Revenues			
Over Expenditures	2,197	(7,536)	5
Other Financing Sources (Uses)			
Transfers In	6,107	1,450	--
Transfers Out	(28,651)	--	--
Total Other Financing Sources (Uses)	(22,544)	1,450	--
Net Change in Fund Balances	(20,347)	(6,086)	5
Fund Balances - Beginning of Year	49,084	36,071	149
Fund Balances - End of Year	\$ 28,737	\$ 29,985	\$ 154