

**COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS**

	Total Nonmajor Governmental Funds	Special Revenue			
		Parking Facilities	Redevelopment Agency	Service Area, Lighting & Maintenance Districts	Other Environmental Management
ASSETS					
Pooled Cash/Investments	\$ 513,686	\$ 7,483	\$ 19,229	\$ 2,168	\$ 2,386
Imprest Cash Funds	61	--	--	--	--
Restricted Cash and Investments with Trustee	447,096	--	--	--	--
Investments	17,966	--	--	--	--
Receivables					
Accounts	3,169	19	--	--	390
Taxes	57,399	--	--	25	--
Interest/Dividends	1,537	25	58	7	10
Allowance for Uncollectible Receivables	(2)	(2)	--	--	--
Due from Other Funds	18,275	120	3,650	--	--
Due from Other Governmental Agencies	7,300	169	--	--	35
Prepaid Costs	551	--	--	--	--
Land and Improvements Held for Resale	802	--	--	--	--
Notes Receivable	30,873	--	12,383	--	1,549
Total Assets	<u>\$ 1,098,713</u>	<u>\$ 7,814</u>	<u>\$ 35,320</u>	<u>\$ 2,200</u>	<u>\$ 4,370</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 12,020	\$ 172	\$ --	\$ 4	\$ 13
Salaries and Employee Benefits Payable	1,716	6	--	--	--
Deposits from Others	1,980	913	--	--	--
Due to Other Funds	49,578	79	42	20	23
Due to Other Governmental Agencies	6,790	214	--	--	--
Deferred Revenue	17,759	--	--	6	1,584
Unearned Revenue	2,173	--	--	2	2
Advances from Other Funds	2,496	--	--	--	--
Total Liabilities	<u>94,512</u>	<u>1,384</u>	<u>42</u>	<u>32</u>	<u>1,622</u>
Fund Balances					
Reserved for:					
Encumbrances	25,552	64	4	19	27
Long Term Receivable	55,720	--	12,383	--	--
Imprest Cash Funds	61	--	--	--	--
Prepaid Costs	551	--	--	--	--
Land and Improvements Held for Resale	802	--	--	--	--
Debt Service	494,529	--	--	--	--
Unreserved, Designated for:					
Operations	32,714	--	--	--	--
Contingencies	27,513	--	--	--	--
Administration Fees	9,040	--	--	--	--
Equipment Purchase	777	--	--	--	--
Revitalization Projects	3,294	--	--	--	--
General Reserve	24,433	--	22,891	9	1,410
Unreserved, Undesignated for:					
Special Revenue Funds	136,595	6,366	--	2,140	1,311
Capital Projects Funds	192,604	--	--	--	--
Permanent Fund	16	--	--	--	--
Total Fund Balances	<u>1,004,201</u>	<u>6,430</u>	<u>35,278</u>	<u>2,168</u>	<u>2,748</u>
Total Liabilities and Fund Balances	<u>\$ 1,098,713</u>	<u>\$ 7,814</u>	<u>\$ 35,320</u>	<u>\$ 2,200</u>	<u>\$ 4,370</u>

Supplemental Information
(Dollar Amounts in Thousands)

Tobacco Settlement	Community & Welfare Services	Designated Special Revenue	Recovery Certificates of Participation	Schedule I County - Administered Accounts	
					ASSETS
\$ 16,951	\$ 68,612	\$ 14,187	\$ 3,626	\$ 5,711	Pooled Cash/Investments
--	8	--	--	--	Imprest Cash Funds
--	--	--	--	--	Restricted Cash and Investments with Trustee
--	--	--	--	--	Investments
--	621	--	--	--	Receivables
--	--	--	--	--	Accounts
5	(1)	--	10	18	Taxes
--	--	--	--	--	Interest/Dividends
--	--	--	--	--	Allowance for Uncollectible Receivables
--	1,464	100	--	--	Due from Other Funds
--	3,164	--	--	--	Due from Other Governmental Agencies
--	--	--	--	--	Prepaid Costs
--	145	--	--	--	Land and Improvements Held for Resale
--	4,911	--	--	--	Notes Receivable
<u>\$ 16,956</u>	<u>\$ 78,924</u>	<u>\$ 14,287</u>	<u>\$ 3,636</u>	<u>\$ 5,729</u>	Total Assets
					LIABILITIES AND FUND BALANCES
					Liabilities
\$ --	\$ 6,742	\$ --	\$ --	\$ --	Accounts Payable
--	309	--	--	--	Salaries and Employee Benefits Payable
--	13	--	--	--	Deposits from Others
11,025	12,951	1,751	--	--	Due to Other Funds
--	1	--	--	--	Due to Other Governmental Agencies
--	499	--	--	--	Deferred Revenue
--	--	--	--	--	Unearned Revenue
--	--	--	--	--	Advances from Other Funds
<u>11,025</u>	<u>20,515</u>	<u>1,751</u>	<u>--</u>	<u>--</u>	Total Liabilities
					Fund Balances
					Reserved for:
--	14,253	--	--	--	Encumbrances
--	4,961	--	--	--	Long Term Receivable
--	8	--	--	--	Imprest Cash Funds
--	--	--	--	--	Prepaid Costs
--	145	--	--	--	Land and Improvements Held for Resale
--	--	--	3,468	--	Debt Service
					Unreserved, Designated for:
--	3,801	--	--	--	Operations
--	--	--	--	--	Contingencies
--	--	--	--	1,282	Administration Fees
--	--	--	--	--	Equipment Purchase
--	--	--	--	--	Revitalization Projects
--	--	--	--	--	General Reserve
					Unreserved, Undesignated for:
5,931	35,241	12,536	168	4,447	Special Revenue Funds
--	--	--	--	--	Capital Projects Funds
--	--	--	--	--	Permanent Fund
<u>5,931</u>	<u>58,409</u>	<u>12,536</u>	<u>3,636</u>	<u>5,729</u>	Total Fund Balances
					Total Liabilities and Fund Balances
<u>\$ 16,956</u>	<u>\$ 78,924</u>	<u>\$ 14,287</u>	<u>\$ 3,636</u>	<u>\$ 5,729</u>	

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

	Special Revenue				
	Public Library	Plan of Adjustment Available Cash	Health Care Programs	Orange County Housing Authority	Other Governmental Resources
ASSETS					
Pooled Cash/Investments	\$ 10,186	\$ 116	\$ 83,324	\$ 11,119	\$ 17,884
Imprest Cash Funds	53	--	--	--	--
Restricted Cash and Investments with Trustee	--	--	--	10,915	--
Investments	--	--	--	--	10,138
Receivables					
Accounts	396	--	151	1,592	--
Taxes	1,614	--	--	--	--
Interest/Dividends	36	--	277	35	68
Allowance for Uncollectible Receivables	--	--	--	--	--
Due from Other Funds	51	12,812	--	8	--
Due from Other Governmental Agencies	--	--	3,023	--	--
Prepaid Costs	--	--	--	--	--
Land and Improvements Held for Resale	--	--	--	--	--
Notes Receivable	--	--	--	8,234	--
Total Assets	<u>\$ 12,336</u>	<u>\$ 12,928</u>	<u>\$ 86,775</u>	<u>\$ 31,903</u>	<u>\$ 28,090</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 1,182	\$ --	\$ --	\$ 1,343	\$ 19
Salaries and Employee Benefits Payable	782	--	--	585	34
Deposits from Others	274	--	--	598	--
Due to Other Funds	81	--	19,192	23	1
Due to Other Governmental Agencies	225	--	--	4	--
Deferred Revenue	763	--	3	642	--
Unearned Revenue	124	--	1,844	--	--
Advances from Other Funds	2,496	--	--	--	--
Total Liabilities	<u>5,927</u>	<u>--</u>	<u>21,039</u>	<u>3,195</u>	<u>54</u>
Fund Balances					
Reserved for:					
Encumbrances	2,422	--	--	131	11
Long Term Receivable	--	--	--	8,234	--
Imprest Cash Funds	53	--	--	--	--
Prepaid Costs	--	--	--	--	--
Land and Improvements Held for Resale	--	--	--	--	--
Debt Service	--	--	--	--	--
Unreserved, Designated for:					
Operations	--	--	26,095	--	2,818
Contingencies	2,517	--	--	--	22,546
Administration Fees	--	--	--	7,758	--
Equipment Purchase	--	--	--	--	777
Revitalization Projects	--	--	--	--	--
General Reserve	--	--	--	--	--
Unreserved, Undesignated for:					
Special Revenue Funds	1,417	12,928	39,641	12,585	1,884
Capital Projects Funds	--	--	--	--	--
Permanent Fund	--	--	--	--	--
Total Fund Balances	<u>6,409</u>	<u>12,928</u>	<u>65,736</u>	<u>28,708</u>	<u>28,036</u>
Total Liabilities and Fund Balances	<u>\$ 12,336</u>	<u>\$ 12,928</u>	<u>\$ 86,775</u>	<u>\$ 31,903</u>	<u>\$ 28,090</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	
\$ 54,578	\$ --	\$ 335	\$ 5,375	\$ --	ASSETS
--	--	--	--	--	Pooled Cash/Investments
3,003	3,484	198,561	104,454	116,311	Imprest Cash Funds
--	--	--	--	--	Restricted Cash and Investments with Trustee Investments
--	--	--	--	--	Receivables
1,721	--	--	54,039	--	Accounts
161	--	--	231	--	Taxes
--	--	--	--	--	Interest/Dividends
--	--	--	--	--	Allowance for Uncollectible Receivables
--	--	--	--	--	Due from Other Funds
--	--	--	--	--	Due from Other Governmental Agencies
--	--	--	551	--	Prepaid Costs
--	--	--	--	--	Land and Improvements Held for Resale
--	--	--	--	--	Notes Receivable
<u>\$ 59,463</u>	<u>\$ 3,484</u>	<u>\$ 198,896</u>	<u>\$ 164,650</u>	<u>\$ 116,311</u>	Total Assets
					LIABILITIES AND FUND BALANCES
\$ --	\$ --	\$ --	\$ 98	\$ --	Liabilities
--	--	--	--	--	Accounts Payable
--	--	--	--	--	Salaries and Employee Benefits Payable
--	--	--	--	--	Deposits from Others
3,941	--	1	--	--	Due to Other Funds
6,346	--	--	--	--	Due to Other Governmental Agencies
329	--	--	13,930	--	Deferred Revenue
201	--	--	--	--	Unearned Revenue
--	--	--	--	--	Advances from Other Funds
<u>10,817</u>	<u>--</u>	<u>1</u>	<u>14,028</u>	<u>--</u>	Total Liabilities
					Fund Balances
--	--	--	--	--	Reserved for:
--	--	--	26,346	--	Encumbrances
--	--	--	--	--	Long Term Receivable
--	--	--	--	--	Imprest Cash Funds
--	--	--	551	--	Prepaid Costs
--	--	--	--	--	Land and Improvements Held for Resale
48,646	3,484	198,895	123,725	116,311	Debt Service
--	--	--	--	--	Unreserved, Designated for:
--	--	--	--	--	Operations
--	--	--	--	--	Contingencies
--	--	--	--	--	Administration Fees
--	--	--	--	--	Equipment Purchase
--	--	--	--	--	Revitalization Projects
--	--	--	--	--	General Reserve
--	--	--	--	--	Unreserved, Undesignated for:
--	--	--	--	--	Special Revenue Funds
--	--	--	--	--	Capital Projects Funds
--	--	--	--	--	Permanent Fund
<u>48,646</u>	<u>3,484</u>	<u>198,895</u>	<u>150,622</u>	<u>116,311</u>	Total Fund Balances
<u>\$ 59,463</u>	<u>\$ 3,484</u>	<u>\$ 198,896</u>	<u>\$ 164,650</u>	<u>\$ 116,311</u>	Total Liabilities and Fund Balances

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

	Capital Projects			Permanent Fund
	Criminal Justice Facilities	Redevelopment Agency	Special Assessment Districts, Community Facilities Districts & Service Areas	Regional Park Endowment
ASSETS				
Pooled Cash/Investments	\$ 55,161	\$ 31,895	\$ 103,065	\$ 295
Imprest Cash Funds	--	--	--	--
Restricted Cash and Investments with Trustee	--	--	10,368	--
Investments	--	--	7,828	--
Receivables				
Accounts	--	--	--	--
Taxes	--	--	--	--
Interest/Dividends	163	97	336	1
Allowance for Uncollectible Receivables	--	--	--	--
Due from Other Funds	9	61	--	--
Due from Other Governmental Agencies	909	--	--	--
Prepaid Costs	--	--	--	--
Land and Improvements Held for Resale	--	657	--	--
Notes Receivable	--	3,796	--	--
Total Assets	<u>\$ 56,242</u>	<u>\$ 36,506</u>	<u>\$ 121,597</u>	<u>\$ 296</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$ 2,245	\$ 2	\$ 200	\$ --
Salaries and Employee Benefits Payable	--	--	--	--
Deposits from Others	--	25	--	157
Due to Other Funds	13	345	90	--
Due to Other Governmental Agencies	--	--	--	--
Deferred Revenue	3	--	--	--
Unearned Revenue	--	--	--	--
Advances from Other Funds	--	--	--	--
Total Liabilities	<u>2,261</u>	<u>372</u>	<u>290</u>	<u>157</u>
Fund Balances				
Reserved for:				
Encumbrances	5,868	2,753	--	--
Long Term Receivable	--	3,796	--	--
Imprest Cash Funds	--	--	--	--
Prepaid Costs	--	--	--	--
Land and Improvements Held for Resale	--	657	--	--
Debt Service	--	--	--	--
Unreserved, Designated for:				
Operations	--	--	--	--
Contingencies	--	--	2,450	--
Administration Fees	--	--	--	--
Equipment Purchase	--	--	--	--
Revitalization Projects	--	3,294	--	--
General Reserve	--	--	--	123
Unreserved, Undesignated for:				
Special Revenue Funds	--	--	--	--
Capital Projects Funds	48,113	25,634	118,857	--
Permanent Fund	--	--	--	16
Total Fund Balances	<u>53,981</u>	<u>36,134</u>	<u>121,307</u>	<u>139</u>
Total Liabilities and Fund Balances	<u>\$ 56,242</u>	<u>\$ 36,506</u>	<u>\$ 121,597</u>	<u>\$ 296</u>