

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

Functions/Programs	Net Expenses	Indirect Expenses Allocation	Program Revenues		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government					
Governmental Activities					
General Government	\$ 309,277	\$ (45,228)	\$ 40,659	\$ 46,419	\$ 10
Public Protection	1,133,594	30,864	295,740	464,222	37,023
Public Ways and Facilities	133,780	(2,217)	45,898	68,343	1,794
Health and Sanitation	569,581	6,579	95,069	371,196	1,692
Public Assistance	856,556	6,153	6,360	778,151	--
Education	37,006	722	1,349	1,895	--
Recreation and Cultural Services	74,090	1,522	40,449	5,594	5,789
Interest on Long-Term Debt	76,210	--	--	--	--
Total Governmental Activities	<u>3,190,094</u>	<u>(1,605)</u>	<u>525,524</u>	<u>1,735,820</u>	<u>46,308</u>
Business-Type Activities					
Airport	86,008	742	126,139	384	12,809
Waste Management	101,127	863	99,548	185	2,379
Total Business-Type Activities	<u>187,135</u>	<u>1,605</u>	<u>225,687</u>	<u>569</u>	<u>15,188</u>
Total Primary Government	<u>\$ 3,377,229</u>	<u>\$ --</u>	<u>\$ 751,211</u>	<u>\$ 1,736,389</u>	<u>\$ 61,496</u>
Component Unit					
Children and Families					
Commission of Orange County	<u>\$ 59,615</u>	<u>\$ --</u>	<u>\$ 18</u>	<u>\$ 41,154</u>	<u>\$ --</u>

General Revenues
 Taxes
 Property Taxes, Levied for General Fund
 Property Taxes, Levied for Flood Control District
 Property Taxes, Levied for OC Parks
 Property Taxes, Levied for Public Library
 Property Tax Increments
 Property Taxes in Lieu of Motor Vehicle License Fees
 Other Taxes
 Grants and Contributions Not Restricted to Specific Programs
 State Allocation of Motor Vehicle License Fees
 Unrestricted Investment Earnings
 Miscellaneous
 Special Items (Note 3)
 Transfers (Note 10)
 Total General Revenues, Transfers and Special Items
 Change in Net Assets
 Net Assets - Beginning of Year, as Restated (Note 2)
 Net Assets - End of Year

Basic Financial Statements
Statement of Activities
(Dollar Amounts in Thousands)

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Unit	Functions/Programs
Governmental Activities	Business-Type Activities	Total		
\$ (176,961)	\$ --	\$ (176,961)		Primary Government
(367,473)	--	(367,473)		Governmental Activities
(15,528)	--	(15,528)		General Government
(108,203)	--	(108,203)		Public Protection
(78,198)	--	(78,198)		Public Ways and Facilities
(34,484)	--	(34,484)		Health and Sanitation
(23,780)	--	(23,780)		Public Assistance
(76,210)	--	(76,210)		Education
(880,837)	--	(880,837)		Recreation and Cultural Services
				Interest on Long-Term Debt
				Total Governmental Activities
	52,582	52,582		Business-Type Activities
	122	122		Airport
	52,704	52,704		Waste Management
	52,704	52,704		Total Business-Type Activities
(880,837)	52,704	(828,133)		Total Primary Government
			\$ (18,443)	Component Unit
				Children and Families
				Commission of Orange County
				General Revenues
				Taxes
273,259	--	273,259	--	Property Taxes, Levied for General Fund
68,042	--	68,042	--	Property Taxes, Levied for Flood Control District
50,551	--	50,551	--	Property Taxes, Levied for OC Parks
37,454	--	37,454	--	Property Taxes, Levied for Public Library
32,376	--	32,376	--	Property Tax Increments
224,210	--	224,210	--	Property Taxes in Lieu of Motor Vehicle License Fees
84,434	--	84,434	--	Other Taxes
23,434	--	23,434	--	Grants and Contributions Not Restricted to Specific Programs
54,656	--	54,656	--	State Allocation of Motor Vehicle License Fees
27,773	29,206	56,979	8,855	Unrestricted Investment Earnings
66,887	2,886	69,773	148	Miscellaneous
--	(6,835)	(6,835)	--	Special Items (Note 3)
16,802	(16,802)	--	--	Transfers (Note 10)
959,878	8,455	968,333	9,003	Total General Revenues, Transfers and Special Items
79,041	61,159	140,200	(9,440)	Change in Net Assets
3,698,370	846,429	4,544,799	151,587	Net Assets - Beginning of Year, as Restated (Note 2)
\$ 3,777,411	\$ 907,588	\$ 4,684,999	\$ 142,147	Net Assets - End of Year