

**COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS**

	Total Nonmajor Governmental Funds	Special Revenue			
		Parking Facilities	Redevelopment Agency	Service Area, Lighting, Maintenance, & Assessment Districts	Other Environmental Management
ASSETS					
Pooled Cash/Investments	\$ 527,774	\$ 8,087	\$ 24,060	\$ 82,339	\$ 2,957
Imprest Cash Funds	61	--	--	--	--
Restricted Cash and Investments with Trustee	283,594	--	--	10,438	--
Investments	8,043	--	--	7,910	--
Receivables					
Accounts	3,354	18	--	--	679
Taxes	3,232	--	--	18	--
Interest/Dividends	1,373	25	65	228	9
Allowance for Uncollectible Receivables	(2)	(2)	--	--	--
Due from Other Funds	17,062	111	4,655	--	6
Due from Other Governmental Agencies	7,699	214	23	--	35
Land and Improvements Held for Resale	743	--	--	--	--
Notes Receivable	29,820	--	12,235	--	1,422
Total Assets	<u>\$ 882,753</u>	<u>\$ 8,453</u>	<u>\$ 41,038</u>	<u>\$ 100,933</u>	<u>\$ 5,108</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 11,653	\$ 184	\$ --	\$ 3,163	\$ --
Retainage payable	222	--	--	132	--
Salaries and Employee Benefits Payable	1,449	8	--	--	--
Deposits from Others	2,281	1,110	--	--	--
Due to Other Funds	41,328	100	4	406	61
Due to Other Governmental Agencies	8,366	366	--	--	--
Deferred Revenue	3,116	--	--	--	1,456
Unearned Revenue	3,095	--	--	--	2
Advances from Other Funds	1,778	--	--	--	--
Total Liabilities	<u>73,288</u>	<u>1,768</u>	<u>4</u>	<u>3,701</u>	<u>1,519</u>
Fund Balances					
Reserved for:					
Encumbrances	16,133	1,032	--	453	15
Long Term Receivable	28,398	--	12,235	--	--
Imprest Cash Funds	61	--	--	--	--
Land and Improvements Held for Resale	743	--	--	--	--
Debt Service	321,078	--	--	--	--
Reserved for Low and Moderate - Income Housing	28,799	--	28,799	--	--
Unreserved, Designated for:					
Operations	57,348	--	--	--	408
Capital Projects	97,878	--	--	92,678	--
Contingencies	27,763	--	--	2,450	--
Administration Fees	9,040	--	--	--	--
Equipment Purchase	764	--	--	--	--
Equipment Replacement	300	--	--	--	--
Revitalization Projects	3,294	--	--	--	--
General Reserve	1,968	--	--	8	1,824
Unreserved, Undesignated for:					
Special Revenue Funds	146,134	5,653	--	1,643	1,342
Capital Projects Funds	69,751	--	--	--	--
Permanent Fund	13	--	--	--	--
Total Fund Balances	<u>809,465</u>	<u>6,685</u>	<u>41,034</u>	<u>97,232</u>	<u>3,589</u>
Total Liabilities and Fund Balances	<u>\$ 882,753</u>	<u>\$ 8,453</u>	<u>\$ 41,038</u>	<u>\$ 100,933</u>	<u>\$ 5,108</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
\$ 17,781	\$ 38,360	\$ 10,671	\$ 3,714	\$ 5,850	Pooled Cash/Investments
--	8	--	--	--	Imprest Cash Funds
--	--	--	--	--	Restricted Cash and Investments with Trustee
--	133	--	--	--	Investments
--	982	--	--	--	Receivables
--	--	--	--	--	Accounts
--	--	--	--	--	Taxes
--	110	--	10	17	Interest/Dividends
--	--	--	--	--	Allowance for Uncollectible Receivables
--	1,047	56	--	--	Due from Other Funds
--	3,069	--	--	--	Due from Other Governmental Agencies
--	145	--	--	--	Land and Improvements Held for Resale
--	4,900	--	--	--	Notes Receivable
<u>\$ 17,781</u>	<u>\$ 48,754</u>	<u>\$ 10,727</u>	<u>\$ 3,724</u>	<u>\$ 5,867</u>	Total Assets
					LIABILITIES AND FUND BALANCES
					Liabilities
\$ --	\$ 2,711	\$ --	\$ --	\$ --	Accounts Payable
--	--	--	--	--	Retainage payable
--	307	--	--	--	Salaries and Employee Benefits Payable
--	13	--	--	--	Deposits from Others
11,006	6,436	423	--	--	Due to Other Funds
--	202	--	--	--	Due to Other Governmental Agencies
--	198	--	--	--	Deferred Revenue
--	--	--	--	--	Unearned Revenue
--	--	--	--	--	Advances from Other Funds
<u>11,006</u>	<u>9,867</u>	<u>423</u>	<u>--</u>	<u>--</u>	Total Liabilities
					Fund Balances
					Reserved for:
--	1,091	--	--	--	Encumbrances
--	4,900	--	--	--	Long Term Receivable
--	8	--	--	--	Imprest Cash Funds
--	145	--	--	--	Land and Improvements Held for Resale
--	--	--	3,468	--	Debt Service
--	--	--	--	--	Reserved for Low and Moderate - Income Housing
--	5,212	--	--	--	Unreserved, Designated for:
--	--	--	--	--	Operations
--	--	--	--	--	Capital Projects
--	--	--	--	--	Contingencies
--	--	--	--	1,282	Administration Fees
--	--	--	--	--	Equipment Purchase
--	--	--	--	--	Equipment Replacement
--	--	--	--	--	Revitalization Projects
--	--	--	--	--	General Reserve
6,775	27,531	10,304	256	4,585	Unreserved, Undesignated for:
--	--	--	--	--	Special Revenue Funds
--	--	--	--	--	Capital Projects Funds
--	--	--	--	--	Permanent Fund
<u>6,775</u>	<u>38,887</u>	<u>10,304</u>	<u>3,724</u>	<u>5,867</u>	Total Fund Balances
<u>\$ 17,781</u>	<u>\$ 48,754</u>	<u>\$ 10,727</u>	<u>\$ 3,724</u>	<u>\$ 5,867</u>	Total Liabilities and Fund Balances

COMBINING BALANCE SHEET (Continued)
 NONMAJOR GOVERNMENTAL FUNDS

	Special Revenue				
	OC Public Libraries	Plan of Adjustment Available Cash	Health Care Programs	Orange County Housing Authority	Other Governmental Resources
ASSETS					
Pooled Cash/Investments	\$ 13,121	\$ 70	\$ 133,268	\$ 9,590	\$ 27,618
Imprest Cash Funds	53	--	--	--	--
Restricted Cash and Investments with Trustee Investments	--	--	--	8,151	--
Receivables					
Accounts	454	--	--	1,221	--
Taxes	1,482	--	--	--	--
Interest/Dividends	40	--	345	27	73
Allowance for Uncollectible Receivables	--	--	--	--	--
Due from Other Funds	54	10,895	--	--	--
Due from Other Governmental Agencies	399	--	2,826	--	--
Land and Improvements Held for Resale	--	--	--	--	--
Notes Receivable	--	--	--	7,489	--
Total Assets	<u>\$ 15,603</u>	<u>\$ 10,965</u>	<u>\$ 136,439</u>	<u>\$ 26,478</u>	<u>\$ 27,691</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 898	\$ 486	\$ --	\$ 2,338	\$ --
Retainage payable	47	--	--	--	--
Salaries and Employee Benefits Payable	808	--	--	303	23
Deposits from Others	288	--	--	688	--
Due to Other Funds	750	--	17,084	13	2
Due to Other Governmental Agencies	219	--	--	18	--
Deferred Revenue	753	--	441	42	--
Unearned Revenue	74	--	2,869	--	--
Advances from Other Funds	1,778	--	--	--	--
Total Liabilities	<u>5,615</u>	<u>486</u>	<u>20,394</u>	<u>3,402</u>	<u>25</u>
Fund Balances					
Reserved for:					
Encumbrances	5,688	--	--	--	116
Long Term Receivable	--	--	--	7,489	--
Imprest Cash Funds	53	--	--	--	--
Land and Improvements Held for Resale	--	--	--	--	--
Debt Service	--	--	--	--	--
Reserved for Low and Moderate - Income Housing	--	--	--	--	--
Unreserved, Designated for:					
Operations	--	--	49,858	--	1,870
Capital Projects	--	--	--	--	--
Contingencies	2,767	--	--	--	22,546
Administration Fees	--	--	--	7,758	--
Equipment Purchase	--	--	--	--	764
Equipment Replacement	300	--	--	--	--
Revitalization Projects	--	--	--	--	--
General Reserve	--	--	--	--	--
Unreserved, Undesignated for:					
Special Revenue Funds	1,180	10,479	66,187	7,829	2,370
Capital Projects Funds	--	--	--	--	--
Permanent Fund	--	--	--	--	--
Total Fund Balances	<u>9,988</u>	<u>10,479</u>	<u>116,045</u>	<u>23,076</u>	<u>27,666</u>
Total Liabilities and Fund Balances	<u>\$ 15,603</u>	<u>\$ 10,965</u>	<u>\$ 136,439</u>	<u>\$ 26,478</u>	<u>\$ 27,691</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	
\$ 68,470	\$ --	\$ 319	\$ --	\$ --	ASSETS
--	--	--	--	--	Pooled Cash/Investments
3,002	3,579	164,778	--	93,646	Imprest Cash Funds
--	--	--	--	--	Restricted Cash and Investments with Trustee
--	--	--	--	--	Investments
1,732	--	--	--	--	Receivables
184	--	1	--	--	Accounts
--	--	--	--	--	Taxes
--	--	--	--	--	Interest/Dividends
--	--	--	--	--	Allowance for Uncollectible Receivables
--	--	--	--	--	Due from Other Funds
--	--	--	--	--	Due from Other Governmental Agencies
--	--	--	--	--	Land and Improvements Held for Resale
--	--	--	--	--	Notes Receivable
<u>\$ 73,388</u>	<u>\$ 3,579</u>	<u>\$ 165,098</u>	<u>\$ --</u>	<u>\$ 93,646</u>	Total Assets
					LIABILITIES AND FUND BALANCES
\$ --	\$ --	\$ --	\$ --	\$ --	Liabilities
--	--	--	--	--	Accounts Payable
--	--	--	--	--	Retainage payable
--	--	--	--	--	Salaries and Employee Benefits Payable
--	--	--	--	--	Deposits from Others
5,005	--	1	--	--	Due to Other Funds
7,561	--	--	--	--	Due to Other Governmental Agencies
184	--	--	--	--	Deferred Revenue
150	--	--	--	--	Unearned Revenue
--	--	--	--	--	Advances from Other Funds
<u>12,900</u>	<u>--</u>	<u>1</u>	<u>--</u>	<u>--</u>	Total Liabilities
					Fund Balances
--	--	--	--	--	Reserved for:
--	--	--	--	--	Encumbrances
--	--	--	--	--	Long Term Receivable
--	--	--	--	--	Imprest Cash Funds
--	--	--	--	--	Land and Improvements Held for Resale
60,488	3,579	165,097	--	88,446	Debt Service
--	--	--	--	--	Reserved for Low and Moderate -
--	--	--	--	--	Income Housing
--	--	--	--	--	Unreserved, Designated for:
--	--	--	--	--	Operations
--	--	--	--	5,200	Capital Projects
--	--	--	--	--	Contingencies
--	--	--	--	--	Administration Fees
--	--	--	--	--	Equipment Purchase
--	--	--	--	--	Equipment Replacement
--	--	--	--	--	Revitalization Projects
--	--	--	--	--	General Reserve
--	--	--	--	--	Unreserved, Undesignated for:
--	--	--	--	--	Special Revenue Funds
--	--	--	--	--	Capital Projects Funds
--	--	--	--	--	Permanent Fund
<u>60,488</u>	<u>3,579</u>	<u>165,097</u>	<u>--</u>	<u>93,646</u>	Total Fund Balances
<u>\$ 73,388</u>	<u>\$ 3,579</u>	<u>\$ 165,098</u>	<u>\$ --</u>	<u>\$ 93,646</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	\$ 48,405	\$ 32,789	\$ --	\$ 305
Imprest Cash Funds	--	--	--	--
Restricted Cash and Investments with Trustee	--	--	--	--
Investments	--	--	--	--
Receivables				
Accounts	--	--	--	--
Taxes	--	--	--	--
Interest/Dividends	147	91	--	1
Allowance for Uncollectible Receivables	--	--	--	--
Due from Other Funds	127	111	--	--
Due from Other Governmental Agencies	1,133	--	--	--
Land and Improvements Held for Resale	--	598	--	--
Notes Receivable	--	3,774	--	--
Total Assets	<u>\$ 49,812</u>	<u>\$ 37,363</u>	<u>\$ --</u>	<u>\$ 306</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$ 621	\$ 1,252	\$ --	\$ --
Retainage payable	43	--	--	--
Salaries and Employee Benefits Payable	--	--	--	--
Deposits from Others	--	25	--	157
Due to Other Funds	22	15	--	--
Due to Other Governmental Agencies	--	--	--	--
Deferred Revenue	42	--	--	--
Unearned Revenue	--	--	--	--
Advances from Other Funds	--	--	--	--
Total Liabilities	<u>728</u>	<u>1,292</u>	<u>--</u>	<u>157</u>
Fund Balances				
Reserved for:				
Encumbrances	7,738	--	--	--
Long Term Receivable	--	3,774	--	--
Imprest Cash Funds	--	--	--	--
Land and Improvements Held for Resale	--	598	--	--
Debt Service	--	--	--	--
Reserved for Low and Moderate - Income Housing	--	--	--	--
Unreserved, Designated for:				
Operations	--	--	--	--
Capital Projects	--	--	--	--
Contingencies	--	--	--	--
Administration Fees	--	--	--	--
Equipment Purchase	--	--	--	--
Equipment Replacement	--	--	--	--
Revitalization Projects	--	3,294	--	--
General Reserve	--	--	--	136
Unreserved, Undesignated for:				
Special Revenue Funds	--	--	--	--
Capital Projects Funds	41,346	28,405	--	--
Permanent Fund	--	--	--	13
Total Fund Balances	<u>49,084</u>	<u>36,071</u>	<u>--</u>	<u>149</u>
Total Liabilities and Fund Balances	<u>\$ 49,812</u>	<u>\$ 37,363</u>	<u>\$ --</u>	<u>\$ 306</u>