

County of Orange
 Comprehensive Annual Financial Report
 For the Year Ended June 30, 2009

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS

UNAPPORTIONED TAX AND INTEREST FUNDS	Balance Beginning of Year	Additions	Deductions	Balance End of Year
ASSETS				
Pooled Cash/Investments	\$ 132,936	\$ 6,744,588	\$ 6,712,847	\$ 164,677
Receivables				
Accounts	7,527	4	7,525	6
Taxes	361,560	15,358,061	15,352,050	367,571
Interest	11,652	148,010	149,201	10,461
Allowance for Uncollectible Receivables	(2)	--	--	(2)
Due from Other Funds	--	13,471	13,471	--
Due from Other Governmental Agencies	550	2,007	1,951	606
Total Assets	<u>\$ 514,223</u>	<u>\$ 22,266,141</u>	<u>\$ 22,237,045</u>	<u>\$ 543,319</u>
LIABILITIES				
Accounts Payable	\$ --	\$ 1,803,871	\$ 1,803,871	\$ --
Interest Payable	10,913	81,629	83,696	8,846
Monies Held for Others	--	93,286	93,286	--
Due to Other Funds	--	18,885	18,885	--
Due to Other Governmental Agencies	3,764	248,678	250,806	1,636
Unapportioned Taxes	499,546	6,862,346	6,829,055	532,837
Total Liabilities	<u>\$ 514,223</u>	<u>\$ 9,108,695</u>	<u>\$ 9,079,599</u>	<u>\$ 543,319</u>

DEPARTMENTAL FUNDS	Balance Beginning of Year	Additions	Deductions	Balance End of Year
ASSETS				
Pooled Cash/Investments	\$ 243,881	\$ 3,085,823	\$ 3,102,473	\$ 227,231
Imprest Cash Funds	147	109	216	40
Restricted Cash and Investments with Trustee	52,459	72,000	66,969	57,490
Investments	9,973	78	106	9,945
Deposits In-Lieu of Cash	14,290	2,524	4,124	12,690
Receivables				
Accounts	7,012	130	7,055	87
Interest	1,186	3,583	4,265	504
Deposits	602	--	602	--
Allowance for Uncollectible Receivables	(2)	3	1	--
Due from Other Funds	--	692,422	692,422	--
Due from Other Governmental Agencies	19,509	8,763	26,178	2,094
Prepaid Costs	20,714	174,145	193,784	1,075
Notes Receivable	13,891	2,281	831	15,341
Total Assets	<u>\$ 383,662</u>	<u>\$ 4,041,861</u>	<u>\$ 4,099,026</u>	<u>\$ 326,497</u>
LIABILITIES				
Accounts Payable	\$ --	624,111	624,111	\$ --
Salaries and Employee Benefits Payable	--	154,736	154,736	--
Deposits From Others	27,896	46,893	48,308	26,481
Monies Held for Others	317,244	3,161,443	3,201,364	277,323
Due to Other Funds	--	132,983	132,983	--
Due to Other Governmental Agencies	38,522	716,023	731,852	22,693
Unapportioned Taxes	--	5,477	5,477	--
Deferred Revenue	--	207,262	207,262	--
Estimated Litigation Liability Claims	--	264	264	--
Total Liabilities	<u>\$ 383,662</u>	<u>\$ 5,049,192</u>	<u>\$ 5,106,357</u>	<u>\$ 326,497</u>

Supplemental Information
(Dollar Amounts in Thousands)

TOTAL - ALL AGENCY FUNDS	Balance Beginning of Year	Additions	Deductions	Balance End of Year
ASSETS				
Pooled Cash/Investments	\$ 376,817	\$ 9,830,411	\$ 9,815,320	\$ 391,908
Imprest Cash Funds	147	109	216	40
Restricted Cash and Investments with Trustee	52,459	72,000	66,969	57,490
Investments	9,973	78	106	9,945
Deposits In-Lieu of Cash	14,290	2,524	4,124	12,690
Receivables				
Accounts	14,539	134	14,580	93
Taxes	361,560	15,358,061	15,352,050	367,571
Interest	12,838	151,593	153,466	10,965
Deposits	602	--	602	--
Allowance for Uncollectible Receivables	(4)	3	1	(2)
Due from Other Funds	--	705,893	705,893	--
Due from Other Governmental Agencies	20,059	10,770	28,129	2,700
Prepaid Costs	20,714	174,145	193,784	1,075
Notes Receivable	13,891	2,281	831	15,341
Total Assets	<u>\$ 897,885</u>	<u>\$ 26,308,002</u>	<u>\$ 26,336,071</u>	<u>\$ 869,816</u>
LIABILITIES				
Accounts Payable	\$ --	\$ 2,427,982	\$ 2,427,982	\$ --
Interest Payable	10,913	81,629	83,696	8,846
Salaries and Employee Benefits Payable	--	154,736	154,736	--
Deposits from Others	27,896	46,893	48,308	26,481
Monies Held for Others	317,244	3,254,729	3,294,650	277,323
Due to Other Funds	--	151,868	151,868	--
Due to Other Governmental Agencies	42,286	964,701	982,658	24,329
Unapportioned Taxes	499,546	6,867,823	6,834,532	532,837
Deferred Revenue	--	207,262	207,262	--
Estimated Litigation Liability Claims	--	264	264	--
Total Liabilities	<u>\$ 897,885</u>	<u>\$ 14,157,887</u>	<u>\$ 14,185,956</u>	<u>\$ 869,816</u>