

County of Orange  
 Comprehensive Annual Financial Report  
 For the Year Ended June 30, 2013

Functions/Programs	Net Expenses	Indirect Expenses Allocation	Program Revenues		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>					
Governmental Activities					
General Government	\$ 267,931	\$ (46,821)	\$ 32,127	\$ 9,839	\$ 2
Public Protection	1,234,489	29,865	283,031	513,117	37,984
Public Ways and Facilities	141,111	(3,460)	39,981	40,520	8,606
Health and Sanitation	614,393	6,988	81,039	490,351	--
Public Assistance	935,477	8,753	34,780	850,167	--
Education	37,797	751	1,327	149	1,528
Recreation and Cultural Services	98,959	2,273	39,637	715	14,773
Interest on Long-Term Debt	31,269	--	--	--	--
Total Governmental Activities	<u>3,361,426</u>	<u>(1,651)</u>	<u>511,922</u>	<u>1,904,858</u>	<u>62,893</u>
Business-Type Activities					
Airport	121,849	719	132,941	181	3,839
Waste Management	93,767	970	106,876	19	--
Compressed Natural Gas	343	(38)	385	--	--
Total Business-Type Activities	<u>215,959</u>	<u>1,651</u>	<u>240,202</u>	<u>200</u>	<u>3,839</u>
Total Primary Government	<u>\$ 3,577,385</u>	<u>\$ --</u>	<u>\$ 752,124</u>	<u>\$ 1,905,058</u>	<u>\$ 66,732</u>
<b>Component Units</b>					
Orange County Children and Families Commission					
	\$ 35,047	\$ --	\$ --	\$ 28,191	\$ --
CalOptima					
	1,448,253	--	1,496,414	297	--
Total Component Units	<u>\$ 1,483,300</u>	<u>\$ --</u>	<u>\$ 1,496,414</u>	<u>\$ 28,488</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 OC Public Libraries	
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	
Transfers (Note 10)	
Total General Revenues and Transfers	
Extraordinary Gain	
Dissolution of OCDA	
Change in Net Position	
Net Position - Beginning of Year, as Restated (Note 3)	
Net Position - End of Year	

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

**Net (Expense) Revenue and Change in Net Position**

Primary Government			Component Units			Functions/Programs
Governmental Activities	Business-Type Activities	Total	Governmental OCCFC	Proprietary CalOptima		
						<b>Primary Government</b>
						Governmental Activities
\$ (179,142)	\$ --	\$ (179,142)	\$ --	\$ --		General Government
(430,222)	--	(430,222)	--	--		Public Protection
(48,544)	--	(48,544)	--	--		Public Ways and Facilities
(49,991)	--	(49,991)	--	--		Health and Sanitation
(59,283)	--	(59,283)	--	--		Public Assistance
(35,544)	--	(35,544)	--	--		Education
(46,107)	--	(46,107)	--	--		Recreation and Cultural Services
(31,269)	--	(31,269)	--	--		Interest on Long-Term Debt
<u>(880,102)</u>	<u>--</u>	<u>(880,102)</u>	<u>--</u>	<u>--</u>		Total Governmental Activities
						Business-Type Activities
--	14,393	14,393	--	--		Airport
--	12,158	12,158	--	--		Waste Management
--	80	80	--	--		Compressed Natural Gas
<u>--</u>	<u>26,631</u>	<u>26,631</u>	<u>--</u>	<u>--</u>		Total Business-Type Activities
<u>(880,102)</u>	<u>26,631</u>	<u>(853,471)</u>	<u>--</u>	<u>--</u>		Total Primary Government
						<b>Component Units</b>
						Orange County Children and Families Commission
			(6,856)	-		
			-	48,458		CalOptima
			<u>\$ (6,856)</u>	<u>\$ 48,458</u>		Total Component Units
						General Revenues
						Taxes
313,299	--	313,299	--	--		Property Taxes, Levied for General Fund
69,321	--	69,321	--	--		Property Taxes, Levied for Flood Control District
51,550	--	51,550	--	--		Property Taxes, Levied for OC Parks
37,961	--	37,961	--	--		Property Taxes, Levied for OC Public Libraries
309,745	--	309,745	--	--		Property Taxes in-Lieu of Motor Vehicle License Fees
108,430	93	108,523	--	--		Other Taxes
6,711	--	6,711	--	--		Grants and Contributions Not Restricted to Specific Programs
1,659	--	1,659	--	--		State Allocation of Motor Vehicle License Fees
11,559	2,113	13,672	123	--		Unrestricted Investment Earnings
48,478	1,235	49,713	159	6,619		Miscellaneous
10,276	(10,276)	--	--	--		Transfers (Note 10)
<u>968,989</u>	<u>(6,835)</u>	<u>962,154</u>	<u>282</u>	<u>6,619</u>		Total General Revenues and Transfers
						Extraordinary Gain
1,800	--	1,800	--	--		Dissolution of OCDA
90,687	19,796	110,483	(6,574)	55,077		Change in Net Position
3,995,021	1,065,810	5,060,831	78,985	156,855		Net Position - Beginning of Year, as Restated (Note 3)
<u>\$ 4,085,708</u>	<u>\$ 1,085,606</u>	<u>\$ 5,171,314</u>	<u>\$ 72,411</u>	<u>\$ 211,932</u>		Net Position - End of Year