COUNTY OF ORANGE
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT
JUNE 30, 2001
(In Thousands)

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Total Primary Government (Memorandum Only)	O.C. Children and Families Commission Component Unit	Total Reporting Entity (Memorandum Only)	
ASSETS AND OTHER DEBITS	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt				**ASSETS AND OTHER DEBITS**
Pooled Cash/Investments (Notes 2 and 3)	$ 238,090	$ 515,253	$ 11,802	$ 310,373	$ 314,079	$ 126,489	$ 1,944,760	$ --	$ --	$ 3,460,846	$ 98,038	$ 3,558,884	Pooled Cash/Investments (Notes 2 and 3)
Pooled Cash/Investments - Closure Costs (Notes 2, 3 and 16)	--	--	--	--	41,996	--	--	--	--	41,996	--	41,996	Pooled Cash/Investments - Closure Costs (Notes 2, 3 and 16)
Cash Equivalents/Specific Investments (Notes 2 and 3)	--	--	--	--	26,435	--	--	--	--	26,435	--	26,435	Cash Equivalents/Specific Investments (Notes 2 and 3)
Imprest Cash Funds (Notes 3 and 14)	1,644	174	--	--	49	55	100	--	--	2,022	--	2,022	Imprest Cash Funds (Notes 3 and 14)
Restricted Cash and Investments with Trustee (Note 3)	--	6,683	464,521	13,532	48,663	--	45,365	--	--	578,764	--	578,764	Restricted Cash and Investments with Trustee (Note 3)
Investments (Notes 2 and 3)	--	3,094	--	31,316	10,570	--	1,271	--	--	46,251	--	46,251	Investments (Notes 2 and 3)
Deposits In-Lieu of Cash	--	--	--	--	33,909	--	14,320	--	--	48,229	--	48,229	Deposits In-Lieu of Cash
Receivables													Receivables
Accounts	6,088	4,758	--	81	13,117	188	11,500	--	--	35,732	--	35,732	Accounts
Taxes (Note 2)	12,188	4,216	27,725	--	--	--	151,318	--	--	195,447	7,463	202,910	Taxes (Note 2)
Interest/Dividends	--	9	--	85	913	--	44,204	--	--	45,211	--	45,211	Interest/Dividends
Deposits	3,285	1,347	--	10,540	--	--	--	--	--	15,172	--	15,172	Deposits
Notes	--	16,480	--	1,211	--	--	7,218	--	--	24,909	--	24,909	Notes
Loans	30	1,215	--	20	--	--	--	--	--	1,265	--	1,265	Loans
Leases	95	--	353	--	--	--	--	--	--	448	--	448	Leases
Allowance for Uncollectible Receivables	(488)	(54)	--	(8)	(17)	(9)	(11)	--	--	(587)	--	(587)	Allowance for Uncollectible Receivables
Due from Other Funds (Note 10)	134,117	61,013	751	5,960	5,220	5,685	24,741	--	--	237,487	--	237,487	Due from Other Funds (Note 10)
Due from Primary Government (Note 10)	--	--	--	--	--	--	--	--	--	--	1,254	1,254	Due from Primary Government (Note 10)
Due from Component Unit (Note 10)	12	--	--	--	--	--	--	--	--	12	--	12	Due from Component Unit (Note 10)
Due from Other Governmental Agencies	94,510	9,405	--	3,938	1,677	59	67,457	--	--	177,046	--	177,046	Due from Other Governmental Agencies
Inventory of Materials and Supplies (Notes 2 and 14)	431	814	--	--	--	334	--	--	--	1,579	--	1,579	Inventory of Materials and Supplies (Notes 2 and 14)
Prepaid Costs (Note 14)	1	96	--	--	974	--	--	--	--	1,071	--	1,071	Prepaid Costs (Note 14)
Land and Improvements Held for Resale (Notes 2 and 14)	--	--	--	2,179	--	--	--	--	--	2,179	--	2,179	Land and Improvements Held for Resale (Notes 2 and 14)
Land (Notes 2, 4 and 9)	--	--	--	--	32,748	--	--	269,370	--	302,118	--	302,118	Land (Notes 2, 4 and 9)
Structures and Improvements (Notes 2, 4 and 9)	--	--	--	--	569,537	--	--	642,212	--	1,211,749	--	1,211,749	Structures and Improvements (Notes 2, 4 and 9)
Accumulated Depreciation	--	--	--	--	(186,922)	--	--	--	--	(186,922)	--	(186,922)	Accumulated Depreciation
Equipment (Notes 2, 4 and 9)	--	--	--	--	36,356	63,645	--	215,063	--	315,064	--	315,064	Equipment (Notes 2, 4 and 9)
Accumulated Depreciation	--	--	--	--	(20,660)	(46,078)	--	--	--	(66,738)	--	(66,738)	Accumulated Depreciation
Construction in Progress (Notes 2 and 4)	--	--	--	--	31,193	627	--	235,109	--	266,929	--	266,929	Construction in Progress (Notes 2 and 4)
Bond Issuance Costs	--	--	--	--	2,296	--	--	--	--	2,296	--	2,296	Bond Issuance Costs
Amount Available in Debt Service Funds	--	--	--	--	--	--	--	--	475,552	475,552	--	475,552	Amount Available in Debt Service Funds
Amount to be Provided for Payment of General Long-Term Debt	--	--	--	--	--	--	--	--	1,101,675	1,101,675	--	1,101,675	Amount to be Provided for Payment of General Long-Term Debt
Total Assets and Other Debits	$ 490,003	$ 624,503	$ 505,152	$ 379,227	$ 962,133	$ 150,995	$ 2,312,243	$ 1,361,754	$ 1,577,227	$ 8,363,237	$ 106,755	$ 8,469,992	Total Assets and Other Debits
LIABILITIES, EQUITY AND OTHER CREDITS													**LIABILITIES, EQUITY AND OTHER CREDITS**
Liabilities													Liabilities
Accounts Payable	$ 48,209	$ 20,969	$ 265	$ 4,069	$ 10,402	$ 1,375	$ 3,681	$ --	$ --	$ 88,970	$ 1,483	$ 90,453	Accounts Payable
Salaries and Employee Benefits Payable	33,608	2,871	--	--	792	404	40	--	--	37,715	21	37,736	Salaries and Employee Benefits Payable
Interest Payable	--	--	--	--	297	--	--	--	--	297	--	297	Interest Payable
Deposits from Others	1,028	38,228	--	4,497	44,502	--	9,769	--	--	98,024	--	98,024	Deposits from Others
Monies Held for Others	--	621	--	--	--	--	318,512	--	--	319,133	--	319,133	Monies Held for Others
Due to Other Funds (Note 10)	36,569	25,861	1,731	1,731	6,585	387	164,623	--	--	237,487	--	237,487	Due to Other Funds (Note 10)
Due to Primary Government (Note 10)	--	--	--	--	--	--	--	--	--	--	12	12	Due to Primary Government (Note 10)
Due to Component Unit (Note 10)	--	--	--	--	--	--	1,254	--	--	1,254	--	1,254	Due to Component Unit (Note 10)
Due to Other Governmental Agencies	10,816	3,261	1,391	961	2,002	6	26,273	--	--	44,710	--	44,710	Due to Other Governmental Agencies
Unapportioned Taxes (Note 2)	--	--	--	--	--	--	230,080	--	--	230,080	--	230,080	Unapportioned Taxes (Note 2)
Insurance Claims Payable (Notes 2 and 18)	673	--	--	--	--	90,796	--	--	--	91,469	--	91,469	Insurance Claims Payable (Notes 2 and 18)
Compensated Employee Absences Payable (Note 2)	--	--	--	--	2,019	699	--	--	84,568	87,286	--	87,286	Compensated Employee Absences Payable (Note 2)
Arbitrage Rebate Payable (Note 7)	--	--	--	--	177	--	--	--	56	233	--	233	Arbitrage Rebate Payable (Note 7)
Pool Participant Claims (Note 1)	--	--	--	--	--	--	--	--	4,000	4,000	--	4,000	Pool Participant Claims (Note 1)
Deferred Revenue	31,523	5,542	8,029	52	1,387	412	--	--	--	46,945	--	46,945	Deferred Revenue
Capital Lease Obligations Payable (Note 9)	--	--	--	--	--	--	--	--	60,237	60,237	--	60,237	Capital Lease Obligations Payable (Note 9)
Bonds Payable (Note 6)	--	--	--	--	235,685	--	--	--	1,428,171	1,663,856	--	1,663,856	Bonds Payable (Note 6)
Landfill Site Closure/Postclosure Liability (Note 16)	--	--	--	--	166,667	--	--	--	--	166,667	--	166,667	Landfill Site Closure/Postclosure Liability (Note 16)
Estimated Litigation and Claims (Note 19)	--	--	--	--	--	--	--	--	195	195	--	195	Estimated Litigation and Claims (Note 19)
Total Liabilities	162,426	97,353	11,416	11,310	470,515	94,079	754,232	--	1,577,227	3,178,558	1,516	3,180,074	Total Liabilities
Equity and Other Credits													Equity and Other Credits
Investment in General Fixed Assets	--	--	--	--	--	--	--	1,361,754	--	1,361,754	--	1,361,754	Investment in General Fixed Assets
Contributed Capital	--	--	--	--	59,781	23,561	--	--	--	83,342	--	83,342	Contributed Capital
Retained Earnings (Note 11)	--	--	--	--	431,837	33,355	--	--	--	465,192	--	465,192	Retained Earnings (Note 11)
Fund Balances													Fund Balances
Reserved (Note 14)	173,643	209,894	492,006	127,119	--	--	1,557,990	--	--	2,560,652	105,239	2,665,891	Reserved (Note 14)
Unreserved													Unreserved
Undesignated	153,934	317,256	1,730	240,798	--	--	21	--	--	713,739	--	713,739	Undesignated
Total Equity and Other Credits	327,577	527,150	493,736	367,917	491,618	56,916	1,558,011	1,361,754	--	5,184,679	105,239	5,289,918	Total Equity and Other Credits
Total Liabilities, Equity and Other Credits	$ 490,003	$ 624,503	$ 505,152	$ 379,227	$ 962,133	$ 150,995	$ 2,312,243	$ 1,361,754	$ 1,577,227	$ 8,363,237	$ 106,755	$ 8,469,992	Total Liabilities, Equity and Other Credits

The notes to the financial statements are an integral part of this statement.