## Changes in Net Assets Last Six Fiscal Years (Accrual Basis of Accounting)

	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02
Expenses						
Governmental Activities:						
General Government	\$ 281,739	\$ 227,536	\$ 171,771	\$ 170,820	\$ 193,192	\$ 182,237
Public Protection	1,055,593	972,996	947,698	905,229	892,817	863,159
Public Ways and Facilities	96,776	105,342	77,928	78,454	74,561	82,893
Health and Sanitation	527,541	467,640	455,059	447,743	441,047	430,954
Public Assistance	794,862	773,109	740,987	731,698	740,794	718,016
Education	32,722	40,452	30,641	31,978	29,108	28,583
Recreation and Cultural Services	80,279	72,535	73,530	76,249	70,273	70,875
Interest on Long-Term Debt	65,961	64,680	81,841	78,474	53,853	125,664
Subtotal Governmental Activities	2,935,473	2,724,290	2,579,455	2,520,645	2,495,645	2,502,381
Business-Type Activities:						
Airport	90,524	84,362	79,882	78,235	75,770	75 116
Waste Management	85,378	76,771	87,533	70,858	79,217	75,446 72,652
Subtotal Business-Type Activities	175,902	161,133	167,415	149,093	154,987	148,098
Total Primary Government Expenses	\$3,111,375	\$2,885,423	\$2,746,870	\$2,669,738	\$2,650,632	\$2,650,479
Total Filliary Government Expenses	ψ3,111,373	ψ 2,005,425	Ψ2,740,070	ψ 2,003,730	Ψ 2,030,032	Ψ 2,030,413
Program Revenues						
Governmental Activities:						
Charges for Services						
General Government	\$ 45,647	\$ 38,645	\$ 38,977	\$ 30,569	\$ 35,668	\$ 25,794
Public Protection	283,215	275,703	279,241	256,253	247,228	231,564
Public Ways and Facitlities	41,014	42,483	34,884	44,728	33,516	29,900
Health and Sanitation	85,305	79,493	78,686	68,778	73,438	66,682
Public Assistance	5,372	4,709	3,794	3,436	4,607	3,899
Education	4,743	1,353	1,795	1,156	6,072	1,198
Recreation and Cultural Services	39,028	34,974	32,882	31,219	30,622	29,091
Operating Grants and Contributions	1,759,887	1,605,063	1,540,938	1,532,106	1,545,050	1,438,646
Capital Grants and Contributions	69,340	18,178	66,889	55,337	509,839 <sup>(1</sup>	<sup>)</sup> 44,185
Subtotal Governmental Activities						
Program Revenues	2,333,551	2,100,601	2,078,086	2,023,582	2,486,040	1,870,959
Business-Type Activities:						
Charges for Services						
Airport	127,747	101,775	95,562	90,657	83,330	76,456
Waste Management	111.362	114,239	114,541	112,498	107,858	103,926
Operating Grants and Contributions	691 <sup>(3)</sup>		13,968	7,459	10,494	1,637
Capital Grants and Contributions	6,731	1,720	10,703	6,183	16,374	1,610
Subtotal Business-Type Activities	0,731	1,720	10,703	0,103	10,374	1,010
Program Revenues	246,531	240,580	234,774	216,797	218,056	183,629
Total Primary Government						
Program Revenues	\$2,580,082	\$ 2,341,181	\$2,312,860	\$2,240,379	\$2,704,096	\$2,054,588

## Changes in Net Assets Last Six Fiscal Years (Accrual Basis of Accounting)

	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02
Net (Expense)/Revenue						
Governmental Activities	\$(601,922)	\$(623,689)	\$(501,369)	\$(497,063)	\$ (9,605)	\$(631,422)
Business-Type Activities	70,629	79,447	67,359	67,704	63,069	35,531
Total Primary Government						
Net Revenue/(Expense)	\$(531,293)	\$(544,242)	\$(434,010)	\$(429,359)	\$ 53,464	\$(595,891)
General Revenue and Other						
Changes in Net Assets						
Governmental Activities:						
Taxes			(2)			
Property Taxes, Levied for General Fund	\$ 283,112	\$ 271,925	\$ 247,390 <sup>(2)</sup>	\$ 211,944	\$180,671	\$ 181,113
Property Taxes, Levied for						
Flood Control District	63,209	53,662	49,295	47,677	45,397	41,158
Property Taxes, Levied for Harbors,						
Beaches and Parks	46,965	39,869	37,504	35,450	33,761	30,630
Property Taxes, Levied for Public Library	34,427	31,408	28,893	25,739	24,243	22,666
Property Tax Increments	25,828	26,580	24,122	21,602	19,364	17,327
Property Taxes in Lieu of Motor	(0)					
Vehicle License Fees	206,933	158,240	141,319 <sup>(2)</sup>			
Other Taxes	54,644	50,676	48,862	51,104	51,694	7,917
Grants and Contributions Not Restricted to						
Specific Programs	1,917	1,881	9,442	11,969	22,707	58,614
State Allocation of Motor			(2)			
Vehicle License Fees	58,487	56,873	54,325 <sup>(2)</sup>	189,732	178,446	172,916
Unrestricted Investment Earnings	60,856	38,588	30,674	25,753	18,195	32,835
Miscellaneous	60,762	66,239	48,823	44,023	46,258	52,288
Gain on Sale of Capital Assets	31,460					
Transfers	14,130	11,435	14,579	12,155	13,419	19,606
Subtotal Governmental Activities	942,730	807,376	735,228	677,148	634,155	637,070
Business-Type Activities:						
Unrestricted Investment Earnings	34,500 <sup>(3)</sup>					14,647
Miscellaneous Revenues	1,206	3,016	314	965	537	1,211
Transfers	(14,130)	(11,435)	(14,579)	(12,155)	(13,419)	(19,606)
Subtotal Business-Type Activities	21,576	(8,419)	(14,265)	(11,190)	(12,882)	(3,748)
Total Primary Government	\$ 964,306	\$ 798,957	\$ 720,963	\$ 665,958	\$621,273	\$ 633,322
Change in Net Assets						
Governmental Activities	\$ 340,808	\$ 183,687	\$ 233,859	\$ 180,085	\$624,550	\$ 5,648
Business-Type Activities	92,205	71,028	53,094	56,514	50,187	31,783
Total Primary Government	\$ 433,013	\$ 254,715	\$ 286,953	\$ 236,599	\$674,737	\$ 37,431
	+ 120,010	,	,,	,,	,,	,,

Notes:

- (1) In FY 2002-03, the Federal Government transferred ownership and maintenance responsibility of the Santa Ana River Mainstem Project including the Seven Oaks Dam valued at \$425,430 to the County.
- (2) Beginning in FY 2004-05, a sales tax-property tax swap known as the "Triple Flip" was instituted causing a shift in property tax and Motor Vehicle License Fees. For additional information, see the notes to the financial statements.
- (3) In FY 2006-07, the Unrestricted Investment Earnings were reclassified from Program Revenues to General Revenues for Business-Type Activities.

The County began reporting accrual information when it implemented GASB Statement No. 34 in FY 2001-02.