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

	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02
Expenses									
Governmental Activities:									
General Government	$ 165,489	$ 268,092	$ 264,049	$ 281,739	$ 227,536	$ 171,771	$ 170,820	$ 193,192	$ 182,237
Public Protection	1,160,823	1,230,894	1,164,458	1,055,593	972,996	947,698	905,229	892,817	863,159
Public Ways and Facilities	120,135	108,748	131,563	96,776	105,342	77,928	78,454	74,561	82,893
Health and Sanitation	578,983	593,331	576,160	527,541	467,640	455,059	447,743	441,047	430,954
Public Assistance	931,469	898,668	862,709	794,862	773,109	740,987	731,698	740,794	718,016
Education	41,009	41,265	37,728	32,722	40,452	30,641	31,978	29,108	28,583
Recreation and Cultural Services	90,649	81,896	75,612	80,279	72,535	73,530	76,249	70,273	70,875
Interest on Long-Term Debt	53,782	59,751	76,210	65,961	64,680	81,841	78,474	53,853	125,664
Subtotal Governmental Activities	3,142,339	3,282,645	3,188,489	2,935,473	2,724,290	2,579,455	2,520,645	2,495,645	2,502,381
Business-Type Activities:									
Airport	92,068	91,959	86,750	90,524	84,362	79,882	78,235	75,770	75,446
Waste Management	84,754	79,374	101,990	85,378	76,771	87,533	70,858	79,217	72,652
Compressed Natural Gas	95	--	--	--	--	--	--	--	--
Subtotal Business-Type Activities	176,917	171,333	188,740	175,902	161,133	167,415	149,093	154,987	148,098
Total Primary Government Expenses	$ 3,319,256	$ 3,453,978	$ 3,377,229	$ 3,111,375	$ 2,885,423	$ 2,746,870	$ 2,669,738	$ 2,650,632	$ 2,650,479
Program Revenues									
Governmental Activities:									
Charges for Services									
General Government	$ 27,452	$ 44,782	$ 40,659	$ 45,647	$ 38,645	$ 38,977	$ 30,569	$ 35,668	$ 25,794
Public Protection	278,355	289,014	295,740	283,215	275,703	279,241	256,253	247,228	231,564
Public Ways and Facitlities	45,809	47,283	45,898	41,014	42,483	34,884	44,728	33,516	29,900
Health and Sanitation	86,430	82,059	95,069	85,305	79,493	78,686	68,778	73,438	66,682
Public Assistance	30,914	26,636	6,360	5,372	4,709	3,794	3,436	4,607	3,899
Education	1,449	1,338	1,349	4,743	1,353	1,795	1,156	6,072	1,198
Recreation and Cultural Cultural Services	38,223	40,138	40,449	39,028	34,974	32,882	31,219	30,622	29,091
Operating Grants and Contributions	1,741,762	1,641,501	1,735,820	1,759,887	1,605,063	1,540,938	1,532,106	1,545,050	1,438,646
Capital Grants and Contributions	16,828	94,031	46,308	69,340	18,178	66,889	55,337	509,839[1]	44,185
Subtotal Governmental Activities Program Revenues	2,267,222	2,266,782	2,307,652	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	126,656	125,095	126,139	127,747	101,775	95,562	90,657	83,330	76,456
Waste Management	82,442	93,456	99,548	111,362	114,239	114,541	112,498	107,858	103,926
Compressed Natural Gas	129	--	--	--	-	-	-	-	-
Operating Grants and Contributions	1,432	171	569	691[3]	22,846	13,968	7,459	10,494	1,637
Capital Grants and Contributions	8,077	7,466	15,188	6,731	1,720	10,703	6,183	16,374	1,610
Subtotal Business-Type Activities Program Revenues	218,736	226,188	241,444	246,531	240,580	234,774	216,797	218,056	183,629
Total Primary Government Program Revenues	$ 2,485,958	$ 2,492,970	$ 2,549,096	$ 2,580,082	$ 2,341,181	$ 2,312,860	$ 2,240,379	$ 2,704,096	$ 2,054,588

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

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

	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02
Net (Expense)/Revenue									
Governmental Activities	$ (875,117)	$ (1,015,863)	$ (880,837)	$(601,922)	$ (623,689)	$(501,369)	$ (497,063)	$ (9,605)	$(631,422)
Business-Type Activities	41,819	54,855	52,704	70,629	79,447	67,359	67,704	63,069	35,531
Total Primary Government Net Revenue/(Expense)	$ (833,298)	$ (961,008)	$ (828,133)	$(531,293)	$ (544,242)	$(434,010)	$ (429,359)	$ 53,464	$(595,891)
General Revenue and Other Changes in Net Assets									
Governmental Activities:									
Taxes									
Property Taxes, Levied for General Fund	$ 290,054	$ 263,893	$ 273,259	$ 283,112	$ 271,925	$ 247,390[2]	$ 211,944	$ 180,671	$ 181,113
Property Taxes, Levied for Flood Control District	67,103	68,747	68,042	63,209	53,662	49,295	47,677	45,397	41,158
Property Taxes, Levied for OC Parks	49,857	51,076	50,551	46,965	39,869	37,504	35,450	33,761	30,630
Property Taxes, Levied for OC Public Libraries	37,057	37,932	37,454	34,427	31,408	28,893	25,739	24,243	22,666
Property Tax Increments	31,917	35,276	32,376	25,828	26,580	24,122	21,602	19,364	17,327
Property Taxes in-Lieu of Motor Vehicle License Fees	229,635	232,760	224,210	206,933	158,240	141,319[2]	--	--	--
Other Taxes	93,024	94,184	84,434	54,644	50,676	48,862	51,104	51,694	7,917
Grants and Contributions Not Restricted to Specific Programs	10,299	27,637	23,434	1,917	1,881	9,442	11,969	22,707	58,614
State Allocation of Motor Vehicle License Fees	46,697	50,390	54,656	58,487	56,873	54,325[2]	189,732	178,446	172,916
Unrestricted Investment Earnings	15,541	13,583	27,773	60,856	38,588	30,674	25,753	18,195	32,835
Miscellaneous	54,496	49,438	66,887	60,762	66,239	48,823	44,023	46,258	52,288
Gain on Sale of Capital Assets	--	--	--	31,460	--	--	--	--	--
Transfers	11,188	14,129	16,802	14,130	11,435	14,579	12,155	13,419	19,606
Subtotal Governmental Activities	936,868	939,045	959,878	942,730	807,376	735,228	677,148	634,155	637,070
Business-Type Activities:									
Unrestricted Investment Earnings	6,411	17,332	29,206	34,500[3]	--	--	--	--	14,647
Miscellaneous Revenues	2,453	786	2,886	1,206	3,016	314	965	537	1,211
Special Items	--	--	(6,835)	--	--	--	--	--	--
Transfers	(11,188)	(14,129)	(16,802)	(14,130)	(11,435)	(14,579)	(12,155)	(13,419)	(19,606)
Subtotal Business-Type Activities	(2,324)	3,989	8,455	21,576	(8,419)	(14,265)	(11,190)	(12,882)	(3,748)
Total Primary Government	$ 934,544	$ 943,034	$ 968,333	$ 964,306	$ 798,957	$ 720,963	$ 665,958	$ 621,273	$ 633,322
Change in Net Assets									
Governmental Activities	$ 61,751	$ (76,818)	$ 79,041	$ 340,808	$ 183,687	$ 233,859	$ 180,085	$ 624,550	$ 5,648
Business-Type Activities	39,495	58,844	61,159	92,205	71,028	53,094	56,514	50,187	31,783
Total Primary Government	$ 101,246 [4]	$ (17,974)	$ 140,200	$ 433,013	$ 254,715	$ 286,953	$ 236,599	$ 674,737	$ 37,431

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 motor vehicle license fee property tax swap known as the "VLF Swap" was instituted causing a shift in property tax and Motor Vehicle License Fees.

(3) In FY 2006-07, the Unrestricted Investment Earnings were reclassified from Program Revenues to General Revenues for Business-Type Activities.

(4) The significant change in net assets is explained in Management's Discussion and Analysis (MD&A).

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