



OC Citizens' Report

December 12, 2007



Board of Supervisors

Janet Nguyen, 1st District
 John M. W. Moorlach, 2nd District
 Bill Campbell, 3rd District
 Chris Norby, 4th District
 Patricia C. Bates, 5th District

County Auditor-Controller

David E. Sundstrom

View OC Citizens' Report online at

www.ac.ocgov.com/finrpt.asp

E-mail your comments to

david.sundstrom@ocgov.com

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About the OC Citizens' Report

The Auditor-Controller Department is proud to present you with its 5th annual OC Citizens' Report for the fiscal year (FY) ended June 30, 2007. This report provides an overview of the County's financial condition and a brief analysis of where the County revenues come from and where those dollars are spent. It also provides an outline of trends in the local economy and how our economy compares to neighboring counties, the state and the nation.

Most of the information in this report is drawn from the financial information appearing in the FY 2006-07 Comprehensive Annual Financial Report (CAFR). The CAFR is a more detailed and complete financial presentation prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by the County's independent auditors, receiving an unqualified (clean) opinion. While the financial data in the OC Citizens' Report conforms with GAAP, the statistical, economic and demographic data are taken from various sources and are not GAAP-basis data. Both the CAFR and the OC Citizens' Report are available for viewing at all County public libraries and the Auditor-Controller's website at <http://www.ac.ocgov.com/finrpt.asp>.

Financial Highlights for FY 2006-07

The County prepares two sets of financial statements that measure its finances differently. The government-wide statements present a long-term perspective of the County's assets, liabilities, and net assets, as well as its operations. The fund statements provide a short-term perspective of individual fund's assets, liabilities, and fund balance, as well as the resources flowing in and out during the fiscal year. The General Fund is the chief operating fund of the County.

Here are highlights of the County's financial activities during FY 2006-07:

- Total net assets increased by \$433 million, or 10% as compared to last year.
- Long-term debt decreased by \$55 million, or 5% during the current fiscal year.
- As of the end of the fiscal year, the County's governmental funds reported combined ending fund balances of \$2.1 billion, an increase of \$200 million, or 11% in comparison with the prior year.
- At June 30, 2007, unreserved fund balance in the General Fund was \$116 million, or 4% of total FY 2006-07 expenditures and transfers of \$2.6 billion.
- General Fund revenues and transfers ended the year 5% below budget.
- General Fund expenditures and transfers ended the year 8% below budget.

Message from your Auditor-Controller



It is my pleasure to present to you the OC Citizens' Report for fiscal year 2006-07. This has been another good year from a financial perspective for both County government and the County as a whole.

The local economy continued to perform well in relation to the State and nation. Comparisons of Orange County's unemployment rates to those of the State and nation from January 2000 through July 2007 were consistently favorable. Historical point-in-time unemployment rates during the month of July 2002 to 2006 showed favorable trends. However, there was a slight increase in unemployment from January 2007 through July 2007. Job growth in Orange County has been sporadic since 2003. Year-to-year home sales price increases in Orange County continually increased from 2002 to 2006 and held steady during 2006-07. However recent statistics indicate a decline in home sales prices and sales tax receipts during the first half of fiscal year 2007-08.

Although overall economic growth in Orange County compares favorably to surrounding Southern California counties, the State, and the nation, current and projected indicators suggest that the growth of the Orange County economy will continue to be slow throughout 2007-08.

Nevertheless, there are financial successes to report about County government:

- Government-wide net assets increased \$433 million, or 10.5%, when compared to last year while long-term debt decreased by \$55 million, or 5%, compared to last year. The following chart displays the annual cost adjusted growth in Net Assets. The positive growth in fixed assets demonstrates the County's resolve in maintaining a sound fiscal structure.

| Annual Cost Adjusted Growth in Net Assets | 2006-07 | 2005-06 | 2004-05 |
|---|--------------------|--------------------|--------------------|
| Ending Net Assets (millions) | \$ 4,576 | \$ 4,143 | \$ 3,888 |
| Beginning Net Assets | 4,143 | 3,888 | 3,601 |
| \$ Change in Net Assets | <u>\$ 433</u> | <u>\$ 255</u> | <u>\$ 287</u> |
| % Change in Net Assets | 10.5% | 6.6% | 8.0% |
| Less Regional Inflation (CPI Increase) | 3.4% | 4.3% | 4.5% |
| Less Population Growth | 0.8% | 0.8% | 0.9% |
| Inflation & Population Adjusted Change in Net Assets | <u>6.3%</u> | <u>1.5%</u> | <u>2.6%</u> |

- During the month of September 2006, the Board of Supervisors approved labor agreements with several bargaining units that significantly altered post employment health care benefits. This resulted in a reduction of over 50% of the County's \$1.4 billion unfunded actuarial accrued liability that will be required to be reported under new accounting standards starting with fiscal year 2007-08. In October 2007, the Board of Supervisors approved a labor agreement with the Association of Orange County Deputy Sheriffs which further reduced the liability. The unfunded liability now stands at \$460 million (unaudited), approximately one third of the original amount! The Comprehensive Annual Financial Report contains a detailed explanation of all post retirement liabilities.

I hope that you will find this report both useful and informative. If you have any questions, please feel free to contact me by writing to me at 12 Civic Center Plaza, P.O. Box 567, Santa Ana, CA 92702-0567, dropping an email message to me at david.sundstrom@ocgov.com, or by calling my office at (714) 834-2457.

Sincerely,

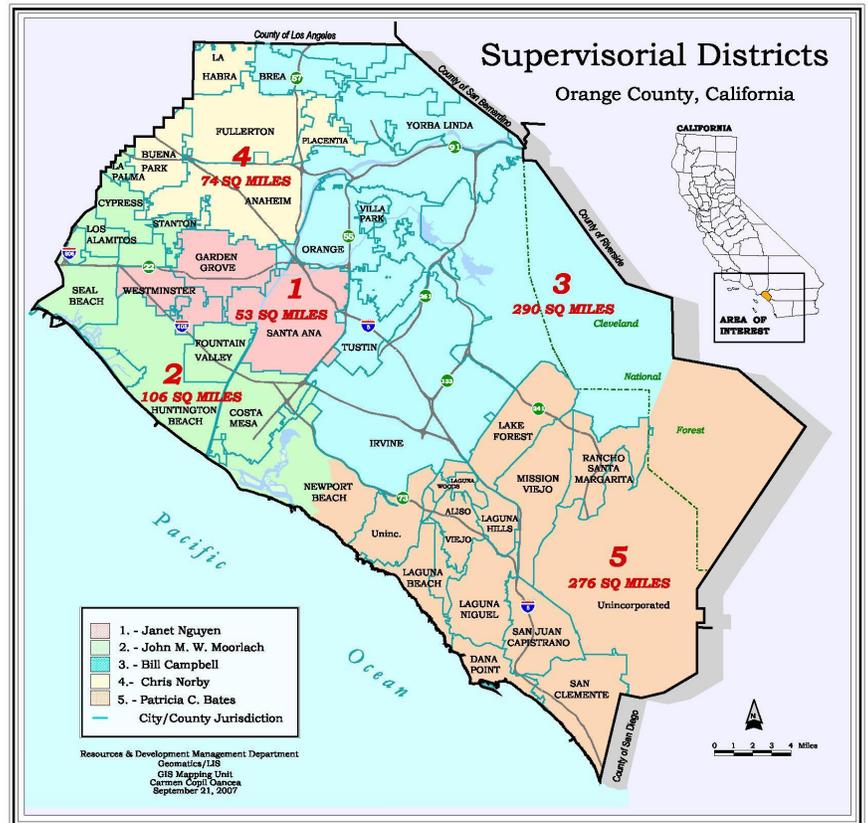
David E. Sundstrom, CPA
Auditor-Controller

Mission Statement

Making Orange County a safe, healthy and fulfilling place to live, work, and play, today and for generations to come, by providing outstanding cost-effective regional public services.

The County of Orange is a charter county that is governed by a five-member Board of Supervisors who represent districts that are each equal in population. A County Executive Officer oversees 24 county departments while seven departments are overseen by elected department heads. The Auditor-Controller is one of the seven elected County officials.

Orange County's economy routinely outperforms local surrounding counties, the State and national economies (in annual percentage growth), and in fact, ranks higher (in absolute dollars) than the economies of the majority of the world's countries. External and internal indicators suggest that the growth of the Orange County economy will continue to be slow throughout 2007. Unemployment increased in construction, manufacturing, retail, and leisure services sectors; and, the median home sales price remained unchanged relative to July 2006. Annual sales tax receipts remained relatively flat in 2007 when compared to the previous fiscal year.



Meet your Board of Supervisors



Chris Norby
Chairman,
4th District Supervisor

(714) 834-3440
chris.norby@ocgov.com

Anaheim (portions of),
Buena Park, Fullerton, La Habra,
Placentia



John M. W. Moorlach
Vice Chairman,
2nd District Supervisor

(714) 834-3220
district2@ocgov.com

Costa Mesa, Cypress,
Fountain Valley, Garden Grove
(portions of), Huntington Beach,
La Palma, Los Alamitos, Newport
Beach, Seal Beach, Stanton



Janet Nguyen
1st District Supervisor

(714) 834-3110
janet.nguyen@ocgov.com

Garden Grove (portions of),
Santa Ana, Westminster



Bill Campbell
3rd District Supervisor

(714) 834-3330
bill.campbell@ocgov.com

Anaheim (portions of), Brea,
Irvine, Orange, Tustin, Villa Park,
Yorba Linda

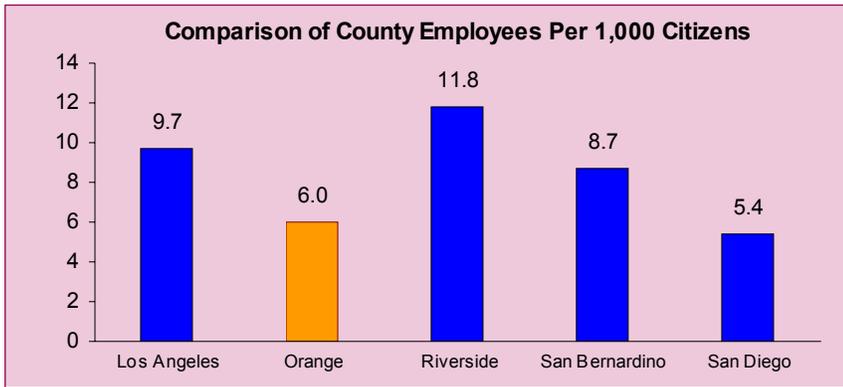


Patricia C. Bates
5th District Supervisor

(714) 834-3550
patbates@ocgov.com

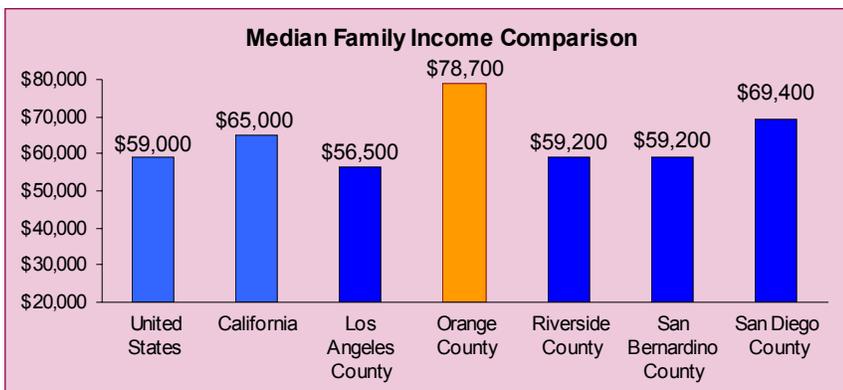
Aliso Viejo, Dana Point, Laguna
Beach, Laguna Hills, Laguna Niguel,
Laguna Woods, Lake Forest, Mission
Viejo, Rancho Santa Margarita, San
Clemente, San Juan Capistrano

Demographics and Economy



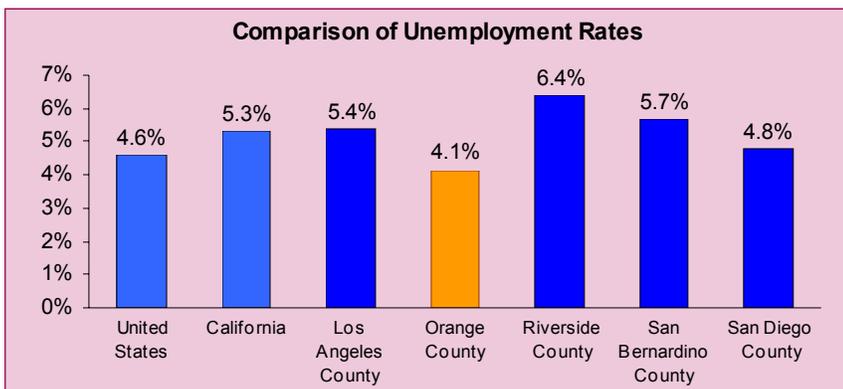
Orange County ranks as the third most populous county in the State of California with a population of 3,098,121 (at January 1, 2007), an increase of 0.9% when compared with previous year.

As a measure of service levels to citizens, the graph on the left shows that as of June 30, 2007, Orange County employed an estimated 6.0 employees per 1,000 citizens.



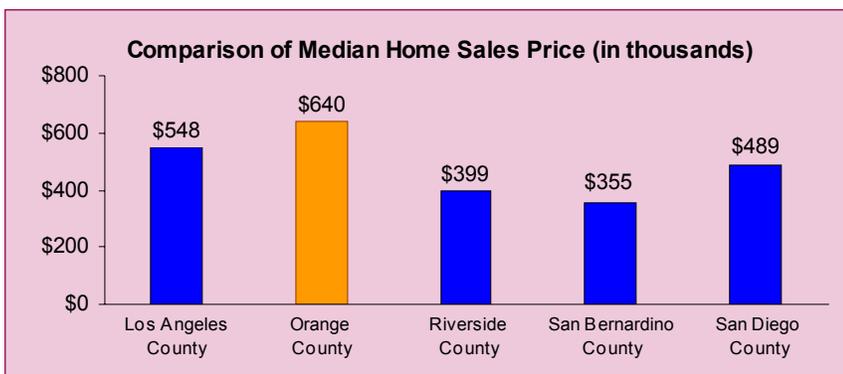
The Median Family Income for 2007 in Orange County was \$78,700, which is higher than surrounding counties and the statewide average.

Also, the growth of median family income for 2007 relative to 2006 increased by 0.5%; the statewide increase was 1.4%, both of which contrast to a nationwide decrease of 1.0%.



The unemployment rate in Orange County continues to be one of the lowest in the State and is below that of surrounding Southern California counties, the State, and the nation. The County's unemployment rate in 2007 was 4.1%, an increase from the prior year's rate of 3.8%.

The County's job growth increased by 1.2% in 2007, resulting in 18,489 more jobs relative to 2006.

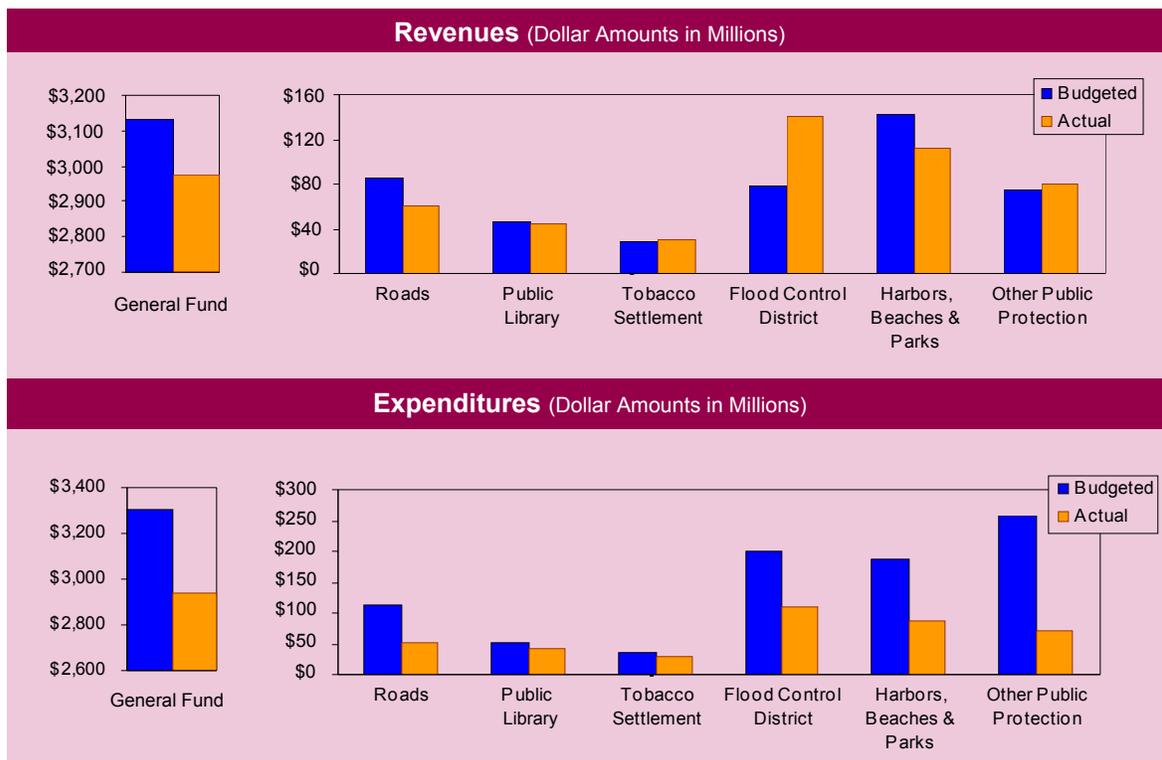


The median-priced home for new and existing homes reached \$640,000 in July 2007 and remained relatively unchanged from July 2006. This lack of change in Orange County compares to an increase of 5.3% in Los Angeles County but decreases of 2.2% to 3.9% in other surrounding counties. The actual median sales price in the County continues to exceed all surrounding Southern California counties by a substantial amount.

Budgetary Highlights

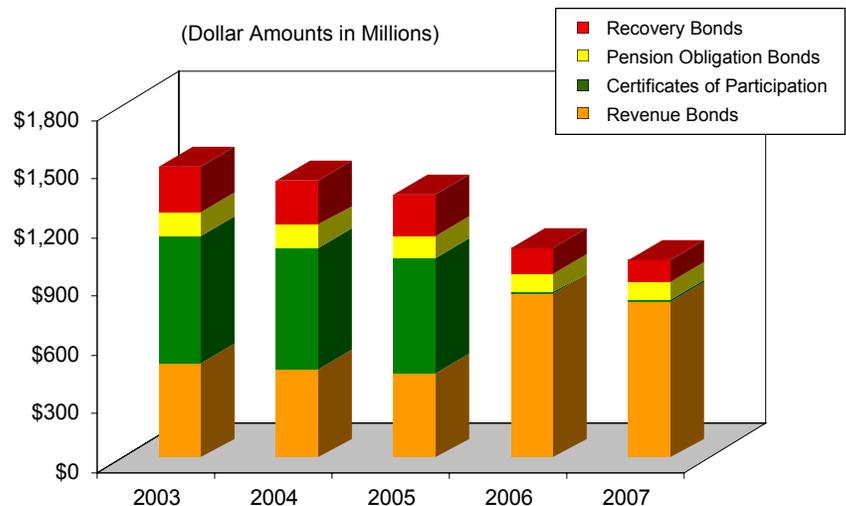
The County's budget and accounting systems are based on the modified accrual system, which presents the short-term perspective of the County's financial activities. The fiscal year begins on July 1. Revenues are budgeted in the amount expected to be received or as they are applicable to the fiscal year. Expenditures are budgeted at an amount sufficient for 12 months if they are ongoing and in their full amount if they are one-time items. The Board of Supervisors adopts the budget which becomes the spending plan for County departments. Actual revenues and expenditures are monitored during the year and reported to the Board of Supervisors on a quarterly basis. The budget may be modified based on these quarterly reports to reflect new assumptions or events.

Revenues for fiscal year 2006-07 for the General Fund and other Major Funds was \$3.4 billion, or 4% below budget. **Expenditures** were \$3.3 billion or 20% below budget. The tables below show the budgeted revenues and expenditures compared to actual results for the General Fund and the other Major Funds.



County debt

At June 30, 2007, the County had a total long-term debt obligation outstanding of \$1.0 billion, excluding capital lease obligations, compensated absences and other liabilities. During the fiscal year, \$94 million of the bonds were paid off, including \$59 million of bankruptcy related debt. \$33 million of debt was added, which resulted in a net decrease of 5% on the County's outstanding long-term debt obligation. As shown on the chart, Orange County's long-term debt obligations have steadily decreased for the past five years.



Statement of Net Assets

The Statement of Net Assets presents the County's financial position from a long-term perspective. It reports all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the County's financial position is improving or deteriorating.

NET ASSETS COMPONENTS:

The largest component of the County's net assets, about 58% or \$2.6 billion, was **invested in capital assets, less any related outstanding debt** used to acquire those assets. Even though the County's investment in capital assets is reported net of related debt, the capital assets themselves cannot be used to liquidate the County's debt, and so the resources needed to pay these liabilities must be provided from other resources.

\$1.8 billion or 39% of the County's net assets are **restricted**. Restricted means that these resources are subject to external restrictions on how they may be used. External restrictions include those imposed by grantors, contributors, laws/regulations of other governments, or restrictions imposed by law through constitutional provision or legislation, including those passed by the County itself.

The final component of net assets is **unrestricted net assets**. Unrestricted net assets are resources that the County may use to meet its ongoing obligations to citizens and creditors. Total unrestricted net assets is \$136 million or 3% of the County's net assets, compared to a negative amount of \$33 million in the prior fiscal year.

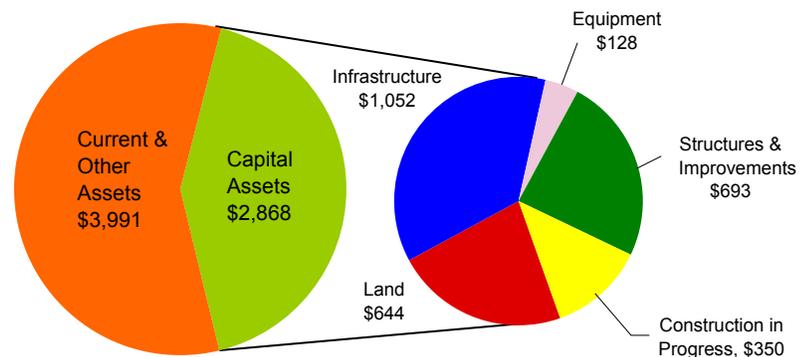
CAPITAL ASSETS

At June 30, 2007, the County's assets totaled \$6.9 billion. Approximately \$4.0 billion represent current and other assets while \$2.9 billion are capital assets. Capital assets include land, structures and improvements, equipment, construction in progress and infrastructure that are used to provide services to the citizens of Orange County. Capital assets are reported at cost.

| Statements of Net Assets (Dollar Amounts in Millions) | | | |
|---|-----------------|-----------------|-------------|
| | Fiscal Years | | Change |
| | 2007 | 2006 | |
| ASSETS | | | |
| Current and other assets | \$ 3,991 | \$ 3,493 | 14 % |
| Capital Assets | 2,868 | 2,875 | -- |
| Total Assets | 6,859 | 6,368 | 8 % |
| LIABILITIES | | | |
| Long-term liabilities | 1,700 | 1,734 | (2)% |
| Other liabilities | 583 | 491 | 19 % |
| Total Liabilities | 2,283 | 2,225 | 3 % |
| NET ASSETS | | | |
| Invested in capital assets, net of related debt | 2,633 | 2,650 | (1)% |
| Restricted | 1,807 | 1,526 | 18 % |
| Unrestricted | 136 | (33) | 512 % |
| TOTAL NET ASSETS | \$ 4,576 | \$ 4,143 | 10 % |

*Readers wanting more detailed financial information should refer to the County's FY 2006-07 Comprehensive Annual Financial Report (CAFR) available at the Auditor-Controller's website at <http://www.ac.ocgov.com/finrpt.asp>.

(Dollar Amounts in Millions)



Statement of Activities

This section reports the fiscal year's financial activities from a long-term perspective. It is designed to provide a summary of the financial health and stability of the County. Information contained within this section should provide the reader with a general understanding of how available resources are used to provide services.

As of June 30, 2007, the County's revenues for the year totaled \$3.5 billion, an increase of \$404 million from the previous year while expenses totaled \$3.1 billion, an increase of \$226 million from the previous year; the net result was an increase to net assets of \$433 million, an increase of \$178 million from the previous year.

REVENUES

Program Revenues are derived directly from the program itself or from parties outside the County's taxpayers or citizenry.

- **Operating Grants and Contributions** are monies received from parties outside the County and are generally restricted to one or more specific programs.
- **Charges for Services** are revenues that arise from charges to customers or applicants who purchase, use, or directly benefit from the goods, services, or privileges provided.
- **Capital Grants and Contributions** are monies received for capital purposes, to purchase, construct, or renovate capital assets associated with a specific program.

General Revenues are taxes and other items, such as unrestricted interest revenue not reported as program revenues.

EXPENSES

Expenses are classified by function.

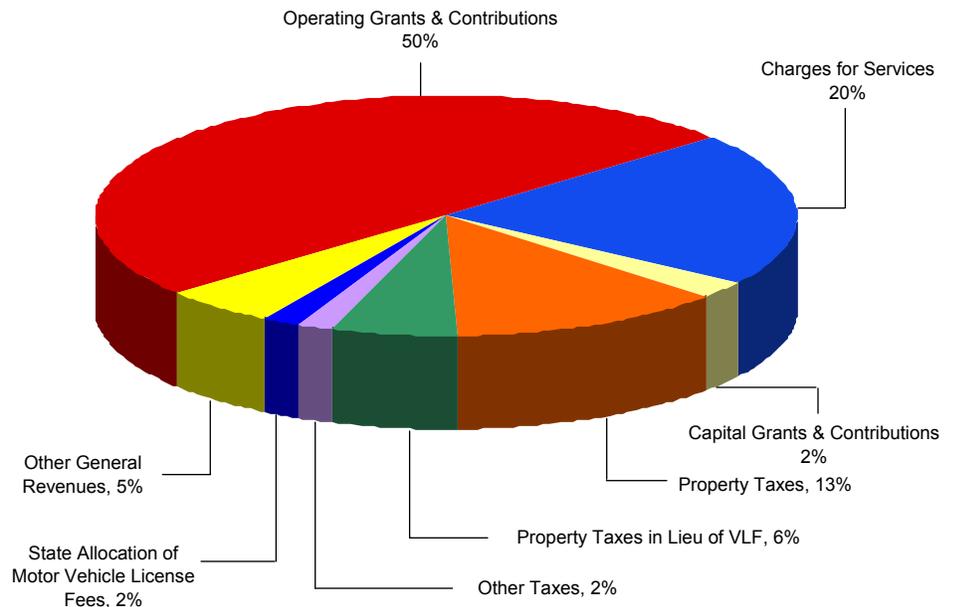
- **Public Protection** consists of Flood Protection, Sheriff-Coroner, District Attorney, Probation, Trial Courts, Sheriff Court Operations, Grand Jury, Child Support Services, Public Defender and Alternate Defense.
- **Public Ways and Facilities** consists of repairs and maintenance of public roads and parking facilities under the Resource Development and Management Department.

| Statements of Activities (Dollar Amounts in Millions) | | | |
|--|---------------------|-----------------|---------------|
| | Fiscal Years | | Change |
| | 2007 | 2006 | |
| REVENUES | | | |
| Program Revenues: | | | |
| Operating Grants and Contributions | \$ 1,760 | \$ 1,628 | 8 % |
| Charges for Services | 743 | 693 | 7 % |
| Capital Grants and Contributions | 76 | 20 | 280 % |
| General Revenues: | | | |
| Property Taxes | 454 | 423 | 7 % |
| Property Taxes in Lieu of Motor Vehicle License Fees | 207 | 158 | 31 % |
| Other Taxes | 55 | 51 | 8 % |
| Grants and Contributions not Restricted to Specific Programs | 2 | 2 | -- |
| State Allocation of Motor Vehicle License Fees | 58 | 57 | 2 % |
| Other General Revenues | 189 | 108 | 75 % |
| Total Revenues | 3,544 | 3,140 | 13 % |
| EXPENSES | | | |
| General Government | 282 | 227 | 24 % |
| Public Protection | 1,055 | 973 | 8 % |
| Public Ways and Facilities | 97 | 105 | (8)% |
| Health and Sanitation | 527 | 468 | 13 % |
| Public Assistance | 795 | 773 | 3 % |
| Education | 33 | 40 | (18)% |
| Recreation and Cultural Services | 80 | 73 | 10 % |
| Interest on Long-Term Debt | 66 | 65 | 2 % |
| Airport | 91 | 84 | 8 % |
| Waste Management | 85 | 77 | 10 % |
| Total Expenses | 3,111 | 2,885 | 8 % |
| Increase in Net Assets | 433 | 255 | |
| Net Assets - Beginning of the Year | 4,143 | 3,888 | |
| Net Assets - End of the Year | \$ 4,576 | \$ 4,143 | |

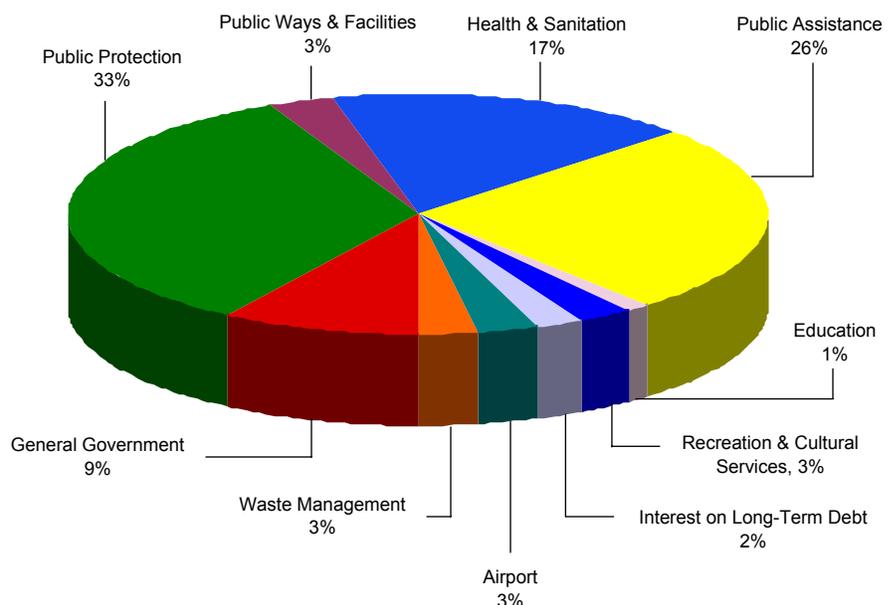
*Readers wanting more detailed financial information should refer to the County's FY 2006-07 Comprehensive Annual Financial Report (CAFR) available at the Auditor-Controller's website at <http://www.ac.ocgov.com/finrpt.asp>.

- **Health and Sanitation** includes indigent medical services, maintenance of public health care emergency medical services programs and environmental health.
- **Public Assistance** consists of Social Services and Housing and Community Services.
- **Education** reflects the operating costs of providing library services, as well as building public libraries.
- **Recreation and Cultural Services** represents the operating and capital asset related expenses for the harbors, beaches and parks.
- **Interest on Long-Term Debt** accounts for indirect expense of interest paid on general long-term debt incurred by the governmental functions.
- **Airport** accounts for major construction and self-supporting aviation-related activities at John Wayne Airport.
- **Waste Management** accounts for the operation, expansion, and closing of existing landfills and the opening of new landfills.
- **General Government** includes expenses incurred for the Board of Supervisors, Clerk of the Board, Assessor, Auditor-Controller, County Executive Office, County Counsel, Clerk-Recorder, Human Resources, Internal Audit, Registrar of Voters and Treasurer-Tax Collector.

Where the money comes from...



Where the money goes...



Pensions and Retiree Medical Plan

The County of Orange is typical of most state and local entities in that we provide a pension plan with defined benefits and partially paid retiree medical benefits for our employees. In addition to supporting a secure retirement for our employees, these benefits constitute an important component of the total compensation package the County offers to attract and retain the skilled workforce needed to protect the lives and health, and to promote the general welfare of our citizens. Accounting standards promulgated by the Governmental Accounting Standards Board (GASB) requiring state and local governments to report their liabilities for future pension costs have been in place for pensions and GASB has recently issued similar accounting standards for its Retiree Medical Plan, which will be implemented next fiscal year. These accounting standards require the use of actuarial valuations, which are complex calculations of an ongoing plan that involve estimates of the value of plan assets and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, cost of living and health care cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions (ARC) of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future and include techniques designed to reduce the effects of short-term volatility in actuarial accrued liabilities and plan assets, consistent with the long-term perspective of the calculations.

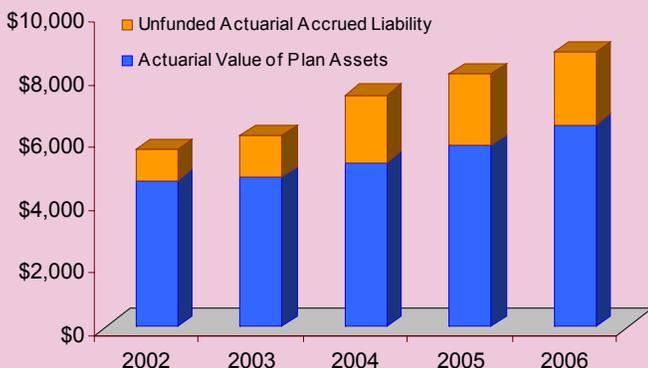
Pension For pension benefits, substantially all County employees participate in the Orange County Employees Retirement System (OCERS), an independent, defined-benefit retirement plan governed by the Board of Retirement. The OCERS Board supervises the investment of OCERS assets and the distribution of benefits to retired employees. The OCERS Board also determines the annual required contribution (ARC) of the County to fund pension benefits. The ARC consists primarily of two components: the normal cost (future cost of benefits earned in the current year) and the amortized portion of the unfunded actuarial accrued liability. The County's policy is to fully fund the ARC so that, when combined with employee contributions and investment income, will fully provide for member benefits. The Schedule of Funding Progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities. Over the past year, OCERS funding ratio improved from 71.53% to 73.77%.

Retiree Medical Plan Historically, the County paid Retiree Medical Plan benefits on a "pay-as-you-go" basis and had not established a permanent funding (reserve) policy for the Retiree Medical Plan. Recognizing significant cost increases for the Retiree Medical Plan and in preparation for the new financial reporting requirements, the County contracted with an actuarial consultant to prepare an actuarial valuation consistent with the new accounting standards. The actuarial valuation estimated the unfunded liability at approximately \$1.4 billion. Since that initial estimate, the County has negotiated with its labor groups and has amended the Retiree Medical Plan to reduce costs. Under the Amended Retiree Medical Plan, the County believes, as estimated by its actuarial consultant, that the County's total estimated unfunded liability for all labor groups combined will be approximately \$460 million, which approximates to an estimated decrease of \$958 million from the original actuary valuation amount of over \$1.4 billion. This estimated unfunded liability can be amortized over a period not to exceed 30 years. In order to more adequately fund benefits under the Amended Retiree Medical Plan, the County approved the creation of a Retiree Medical Trust. The County is currently setting aside an employer contribution based on the estimated ARC. The monies which have been set aside will be transferred to the trust.

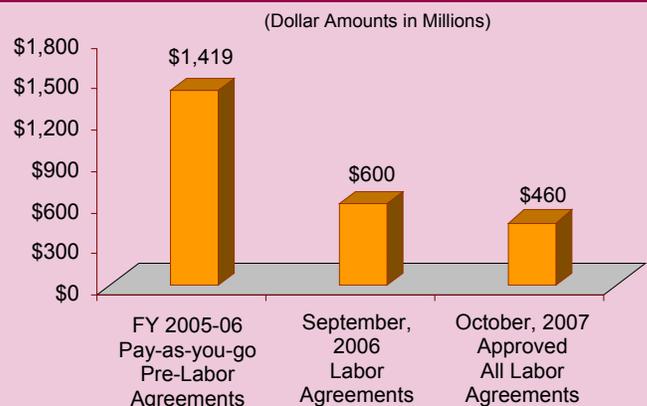


WWW.OCERS.ORG

Pension - Schedule of Funding Progress (Dollar Amounts in Millions)

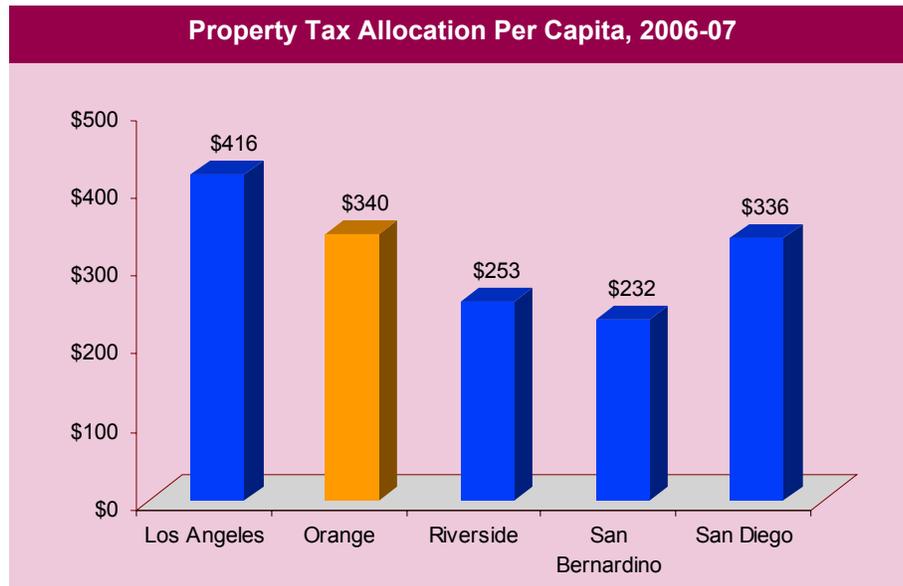


Retiree Medical Plan - Schedule of Unfunded Liability (Dollar Amounts in Millions)



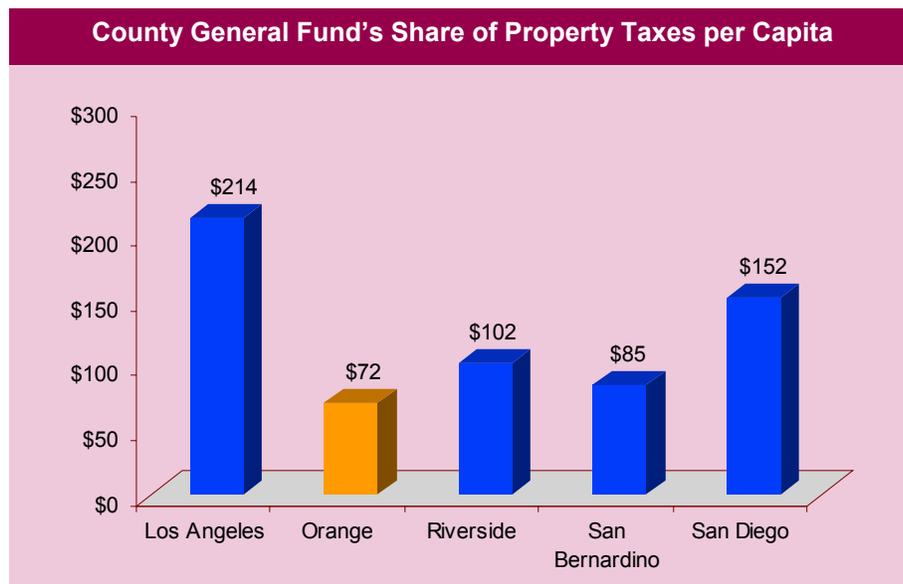
Your Property Tax Dollars

Property tax is a major source of revenue for local government in California and is projected to total \$47 billion state-wide in fiscal year (FY) 2007-08. For Orange County in FY 2006-07, \$2.8 billion in property tax was allocated to county government, cities, schools, and special districts. More than \$3.1 billion is expected to be allocated in FY 2007-08. The following chart compares FY 2006-07 property taxes allocated for local government in the surrounding Southern California counties.



A county's general fund, with property taxes as its main source of revenue, pays for certain county-wide services. Orange County's General Fund receives the lowest share of property taxes of any of the surrounding Southern California counties, and ranks amongst the lowest of all counties in the entire state. This inequity is based on property tax allocation formulas legislated in 1979 that reflected Orange County's more rural character.

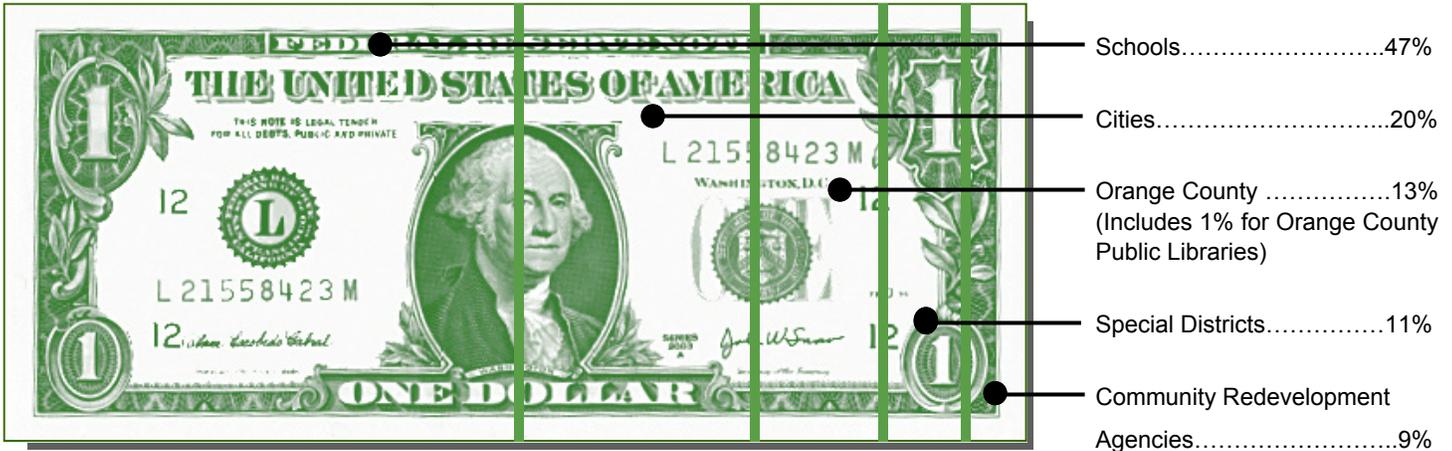
Orange County is more urbanized today and is the third most populous county in the state. Only 12% of property tax collected from Orange County property owners is available to fund county-wide services. But, as shown below, Orange County's General Fund receives the lowest amount of property taxes per capita among the surrounding Southern California counties to fund county-wide services.



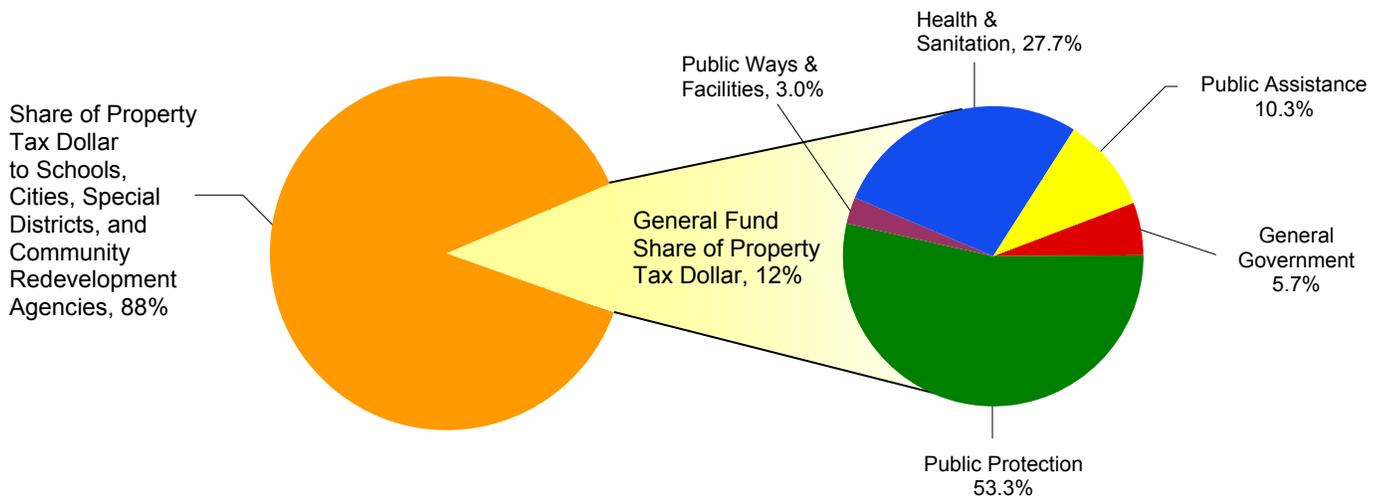
Note: Amounts exclude Property Taxes in Lieu of Motor Vehicle License Fees

Your Property Tax Dollars - continued

Where the typical Orange County property tax dollar goes ...



Only 12% of the typical property tax dollar supports the County General Fund...

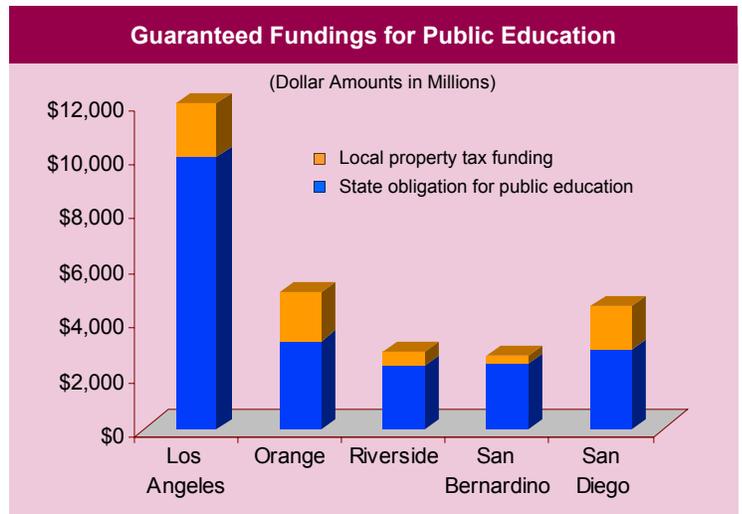


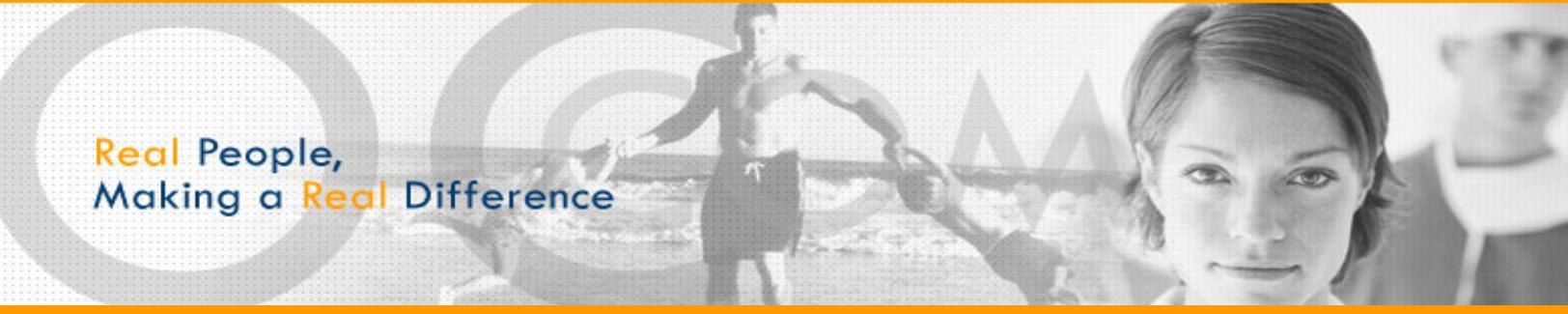
How property taxes fund public education...

(including community colleges) are guaranteed a minimum amount of funding under Proposition 98. This guaranteed funding is provided by local property tax and State General Fund revenue. Local property tax allocated to schools generally reduces the state's share of school funding.

Orange County is considered a donor county regarding public education because its schools receive more than half of their guaranteed funding from local property taxes. This chart shows a comparison of the local property taxes allocated towards the state's obligation for public education funding among the surrounding Southern California counties.

California public schools





Real People,
Making a Real Difference

Come visit the County of Orange Website at

<http://www.ocgov.com>



Outstanding Achievement Award

The Government Finance Officers Association (GFOA) of the United States and Canada has given an Award for Outstanding Achievement in Popular Annual Reporting to Orange County, California for its Popular Annual Financial Report for the fiscal year ended June 30, 2006. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. The Award for Outstanding Achievement in Popular Annual Financial Reporting is good for one year. The published report must reflect the program standards of creativity, presentation, understandability and reader appeal.

The County's website includes information about:

- Board of Supervisors
- Board Agendas
- County job listings
- Purchasing bid solicitations
- County directories
- Assessment appeals
- Links to court information and local court rules
- Voter information
- County permits and forms

Financial information such as the:

- Budget
- County tax rate book
- OC Citizens' Report
- Annual financial statements
- Strategic Financial Plan
- Department Business Plans
- Treasurer Investment Policy Statements (IPS)

The site also provides several online services, including:

- County purchasing online
- Listening to Board meetings live and archived
- Online public comments to Board agendas
- Ordering birth, death and marriage certificates online
- Performing a fictitious business name search
- Looking up election results and polling places
- Paying property taxes

About our front cover:

This year's cover depicts the Old Orange County Courthouse which is Southern California's oldest court building. It has the distinction of being on the National Register of Historic Places and listed as a State of California Historic Landmark. From its dedication in 1901, this granite and sandstone building has been the traditional home of county government. Today the 30,000-square foot building has been restored to look much as it had at the turn of the last century. The building contains the Orange County History Center (which includes the Old Courthouse Museum, the Orange County Archives, and the library of the Pacific Coast Archaeological Society) as well as government offices.

The Old Courthouse Museum is a small institution devoted to the exhibition, interpretation and collection of local and regional history. The museum hosts approximately four exhibits and related programs each year that are open to the public.

For more information about the Old Courthouse Museum, please visit www.ocparks.com/oldcourthouse/ or contact the museum office at (714) 973-6607. The museum is located at 211 W. Santa Ana Blvd, Santa Ana.