



Citizens' Report

December 16, 2009



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, CPA

In This Issue

Auditor-Controller's Message.....	2
County Overview.....	3
Demographics & Economy.....	4
Budgetary Highlights.....	5
County Debt.....	5
Statement of Net Assets.....	6
Statement of Activities.....	7
Pension and Retiree Medical Plan...	9
Your Property Tax Dollars.....	10
Top 50 Accomplishments.....	11

About the OC Citizens' Report

The Auditor-Controller Department is proud to present you with its 7th Annual OC Citizens' Report for the fiscal year (FY) ended June 30, 2009. 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 2008-09 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 2008-09

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 2008-09:

- Total net assets decreased by \$30 million (including the effect of restating Beginning Net Assets), or 1% as compared to last year.
- Long-term debt decreased by \$259 million, or 28% during the current fiscal year.
- As of the end of the fiscal year, the County's governmental funds reported combined ending fund balances of \$1.7 billion, a decrease of \$319 million, or 15% in comparison with the prior year.
- At June 30, 2009, unreserved fund balance in the General Fund was \$26.8 million, or 1% of total FY 2008-09 expenditures and transfers of \$2.7 billion.
- General Fund revenues and transfers ended the year 15% below budget.
- General Fund expenditures and transfers ended the year 16% below budget.



It is my pleasure to present to you the OC Citizens' Report for fiscal year 2008-09. During this year we continued experiencing the economic downturn in both County Government and the County as a whole. Nevertheless, the local economy continued to perform well in relation to the State, the nation and surrounding counties. Orange County's unemployment rate stood at 9.5%, up from 5.7% a year ago and 4.1% in 2007. Median home prices were down 7.2% over the past 13 months from July 2008 to August 2009. In comparison, San Diego County's current unemployment rate is 10.4%, with median home prices down 10.7%. Los Angeles County's unemployment rate is 12.6% with median homes prices down 17.5%. San Bernardino County's unemployment rate is 13.8% with home median home prices down 37%. Riverside County's unemployment rate is 14.9%, with median home prices down 26.9%.

In late 2007 and early 2008, most economists were not predicting a recession; but instead, an economic slowdown. It was not until the 3rd quarter of calendar year 2008 that many economists conceded that we were in a recession. Even then, forecasts did not project the depth of economic impact that has been experienced over the last twelve months. Only recently, are there beginning to be signs of economic recovery; however, there are still economic indicators that remain flat or continue on a downward trend. It is anticipated that economic recovery will be realized at lower growth rates and over a more protracted period of time than seen in past recessions. The County anticipates impacts from an economic environment that continues to be less than predictable. The County began an early trending down of non-mandated spending and programs in late 2007, followed by targeted cuts in Fiscal Years 2008-09 and 2009-10. In addition, a 2% and 3% decrease in discretionary spending was implemented County-wide in Fiscal Years 2008-09 and 2009-10 respectively. Even after early reductions, departments are still challenged with declining revenues and increasing costs in the current fiscal year.

In order to address identified budget issues and prepare for the continued uncertainty of the general and local economy, the following represent some of the actions taken or identified as options for early planning. Early action is critical to ensure baseline services are met and that the County continues to experience financial stability.

- Action was taken to apply 2008-09 year-end available fund balance toward 2009-10 projected revenue shortfalls to provide a buffer against further downturn in the economy.
- A mid-year budget reduction in discretionary spending of 5% for 2009-10 was approved by the Board of Supervisors on December 15, 2009.
- Actions to delete vacant positions and a hard hiring freeze continue to be implemented.
- Departments continue to monitor the State budget for additional impact and take action when quantifiable.
- Capital projects and information technology projects were identified for elimination or deferral.
- Equipment and capital asset purchases are being deferred where appropriate.

The County will continue to proactively address the economic downturn collaboratively with departments by carefully monitoring programs and financial operations to ensure that the County continues to provide outstanding cost-effective regional public services.

I hope that you 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

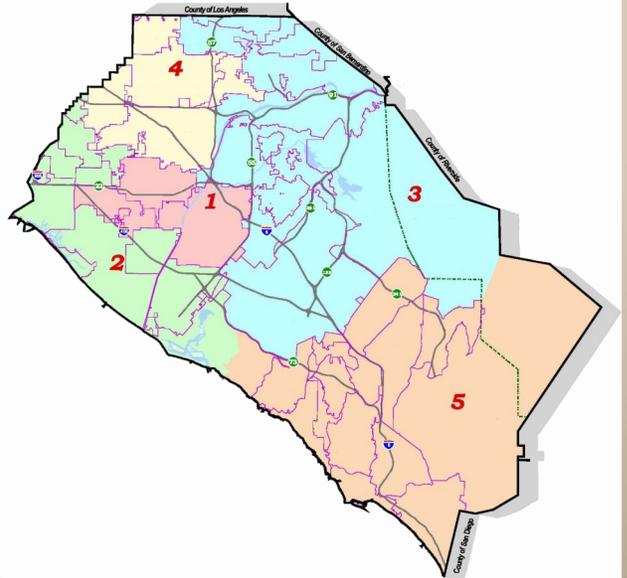


Mission Statement

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 approximately equal in population. The Supervisorial Districts map shows the boundaries of the County and the areas governed by each member of the Board.

A County Executive Officer oversees 17 County Departments, and elected department heads oversee seven County Departments. The Auditor Controller is one of the seven elected County officials. The County provides a full range of services countywide, which include affordable housing; agricultural commissioner; airport; child protection & social services; child support services; clerk-recorder; coroner & forensic services; district attorney; elections & voter registration; environmental/regulatory health; flood control & transportation; grand jury; harbors, beaches & parks; disaster preparedness; indigent medical services; jails & juvenile facilities; juvenile justice commission; landfills & solid waste disposal; law enforcement; local agency formation; probationary supervision; public assistance; public defender/alternate defense; public & mental health; senior services; tax assessment collection & appeals; veterans services; and weights & measures. Visit the County of Orange website at <http://www.ocgov.com> for additional information about the County and to access available services.



Supervisorial Districts
Orange County, California

Orange County's economy has routinely outperformed 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. However, recent external indicators show a downturn in the local economy and various internal indicators also suggest that the County's economy declined throughout 2009. Unemployment increased in most of the areas with the exception of Education and Health Services. The median home sales price decreased 7.2% relative to July 2008. Annual sales tax receipts decreased 3.1% in 2009 when compared to the prior fiscal year.

Meet your Board of Supervisors



Patricia C. Bates

Chairman,
5th District Supervisor
(714) 834-3550

Pat.Bates@ocgov.com

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



Janet Nguyen

Vice Chairman,
1st District Supervisor
(714) 834-3110

Janet.Nguyen@ocgov.com
Garden Grove (portions of), Santa Ana, Westminster



John M. W. Moorlach

2nd District Supervisor

(714) 834-3220

John.Moorlach@ocgov.com
Costa Mesa, Cypress, Fountain Valley, Garden Grove (portions of), Huntington Beach, La Palma, Los Alamitos, Newport Beach, Seal Beach, Stanton



Bill Campbell

3rd District Supervisor

(714) 834-3330

Bill.Cambell@ocgov.com
Anaheim (portions of), Brea, Irvine, Orange, Tustin, Villa Park, Yorba Linda

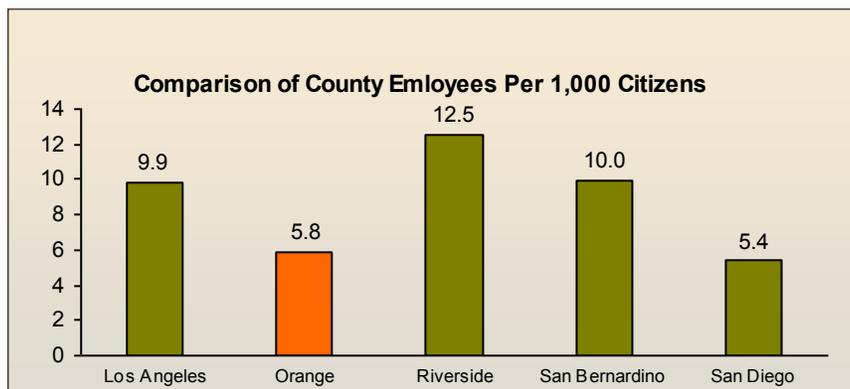


Chris Norby

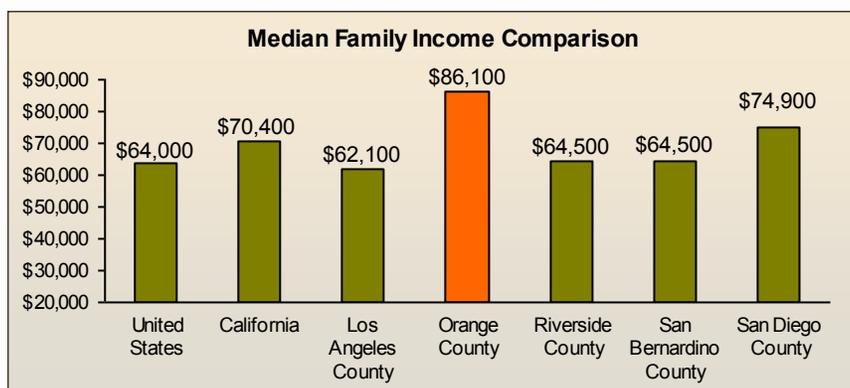
4th District Supervisor

(714) 834-3440

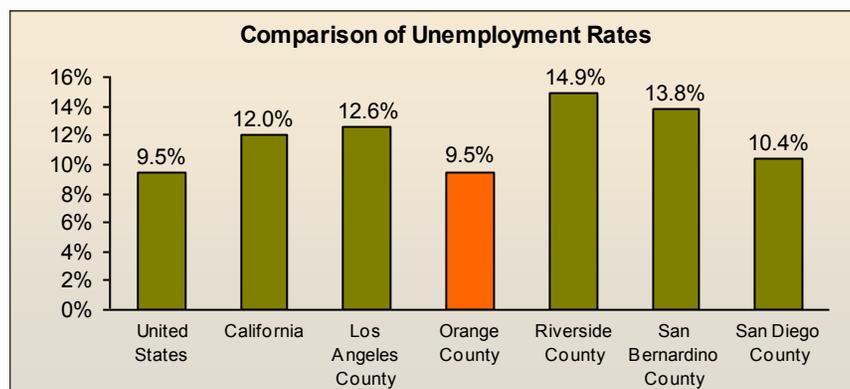
Chris.Norby@ocgov.com
Anaheim (portions of), Buena Park, Fullerton, La Habra, Placentia



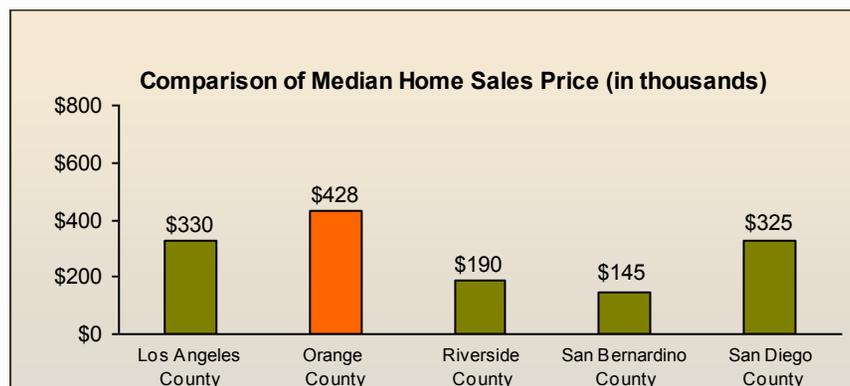
Orange County ranks as the third most populous county in the State of California with a population of 3,139,017 (at January 1, 2009), an increase of 1% when compared with the previous year. As of June 30, 2009, Orange County employed an estimated 5.8 employees per 1,000 citizens, which provides a measure of service levels to citizens.



The median family income for 2009 in Orange County was \$86,100, which is higher than surrounding counties and the Nation. However, the growth of median family income for 2009 relative to 2008 increased by 2.4%. Whereas, the statewide increase was 3.8%. Both are below the nationwide increase of 4.10%.



The unemployment rate in Orange County continues to be one of the lowest in the State and is below that of the surrounding Southern California counties and the State. The County's unemployment rate in 2009 was 9.5%, which compares to the nationwide rate. This represents an increase from the prior year's rate of 5.7%. The County's job growth is expected to decrease by 3.1% in 2009, resulting in approximately 45,740 fewer jobs relative to 2008.

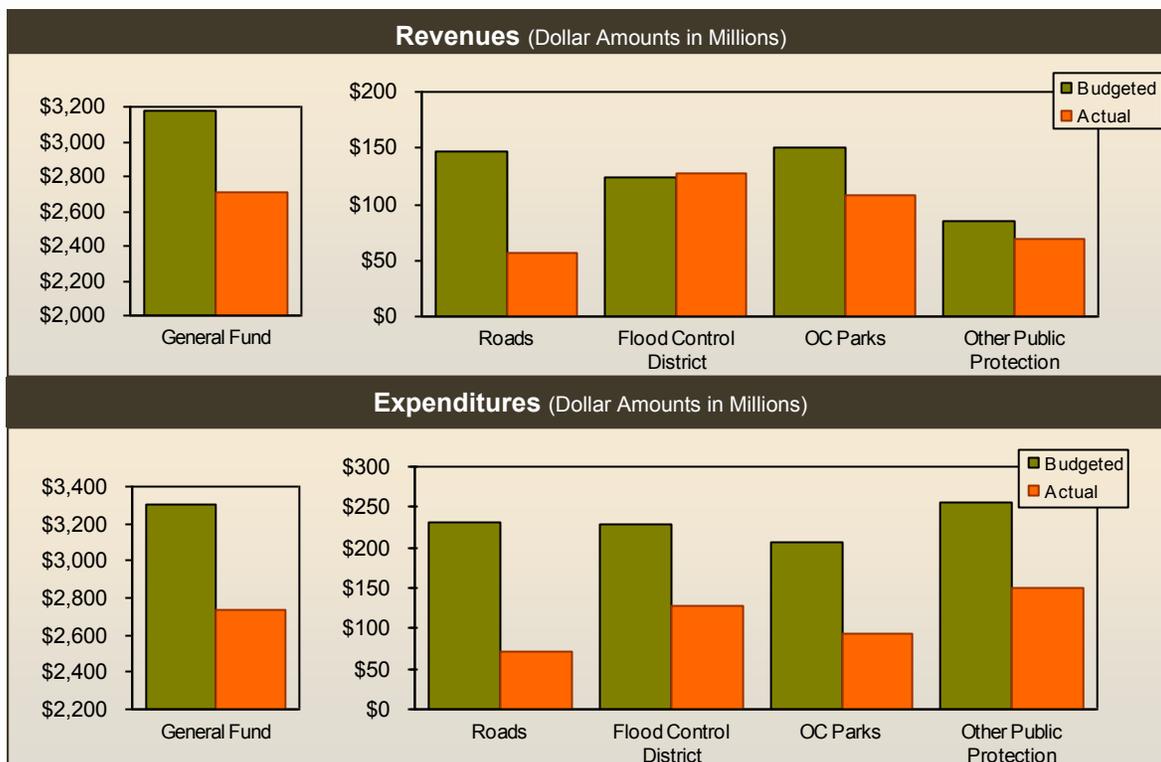


The median-price for new and existing homes was \$428,000 in August of 2009, representing a 7.2% decrease relative to July 2008. This decrease in Orange County is reflected in other Southern California Counties as well. The actual median sales price in Orange County continues to exceed all surrounding counties.



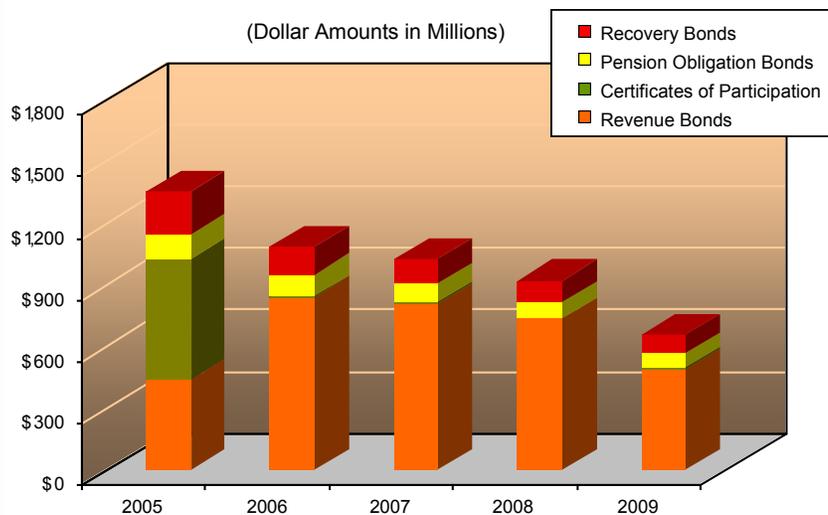
The County's budget and accounting systems are based on the modified accrual system, which presents the short-term perspective of the County's financial activities. The fiscal year begins on July 1. Revenues are budgeted in the amount expected to be received or as they are applicable to the fiscal year. 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 FY 2008-09 for the General Fund and other Major Funds were \$3.1 billion, or 16% below budget. **Expenditures** were \$3.2 billion or 25% 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, 2009, the County's outstanding long-term debt totaled \$653 million, excluding capital lease obligations, compensated absences and other liabilities. During the fiscal year, \$262 million of the bonds were paid off, including \$61 million of bankruptcy related debt, which resulted in a net decrease of 28% on the County's outstanding long-term debt. As shown on the chart, the County's long-term debt has steadily decreased for the past five years.





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 63% or \$2.9 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.

\$1.7 billion or 37% 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.

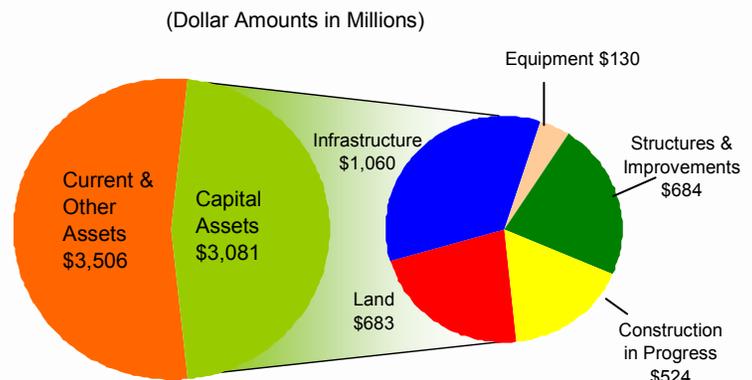
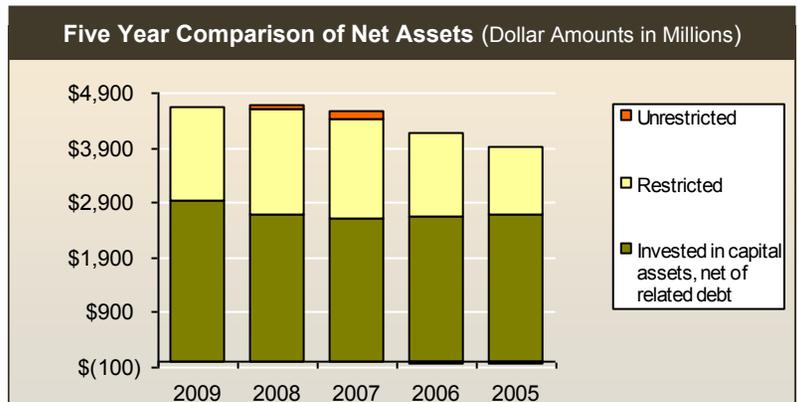
The final component of net assets is **unrestricted net assets**. Unrestricted net assets are resources that the County may use to meet its ongoing obligations to citizens and creditors. Total unrestricted net assets show a negative amount of \$1 million, compared to \$58 million in FY 2007-08. The deficit balance shown for unrestricted net assets was caused primarily by the County's retirement of bankruptcy-related debt, and declining revenues caused by the slowing economy and the deferral or delay in reimbursement of state and local services.

CAPITAL ASSETS

At June 30, 2009, the County's assets totaled \$6.6 billion. Approximately \$3.5 billion represent current and other assets while \$3.1 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, and depreciated over their estimated useful lives.

	Fiscal Years		Change
	2009	2008	
ASSETS			
Current and other assets	\$ 3,506	\$ 3,802	(8)%
Capital Assets	3,081	2,909	6 %
Total Assets	6,587	6,711	(2)%
LIABILITIES			
Long-term liabilities	1,569	1,631	(4)%
Other liabilities	363	395	(8)%
Total Liabilities	1,932	2,026	(5)%
NET ASSETS			
Invested in capital assets, net of related debt	2,939	2,698	9 %
Restricted	1,718	1,929	(11)%
Unrestricted	(1)	58	(102)%
TOTAL NET ASSETS	\$ 4,655	\$ 4,685	(1)%

*Readers wanting more detailed financial information should refer to the County's FY 2008-09 Comprehensive Annual Financial Report (CAFR) available at the Auditor-Controller's website at <http://www.oc.gov/finrpt.asp>.





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, 2009, the County's revenues for the year totaled \$3.43 billion, a decrease of \$88 million from the previous year while expenses totaled \$3.45 billion, an increase of \$70 million from last year's total expenses (including special items of \$7 million). The net result was a decrease to net assets of \$18 million, a decrease of \$158 million from the previous year.

Statements of Activities (Dollar Amounts in Millions)					
Fiscal Years Ending June 30	2009	2008	2007	2006	2005
REVENUES (by Source)					
Program Revenues:					
Operating Grants & Contributions	\$ 1,642	\$ 1,736	\$ 1,760	\$ 1,628	\$ 1,555
Charges for Services	750	751	743	693	680
Capital Grants & Contributions	101	61	76	20	78
General Revenues:					
Property Taxes	457	462	454	423	387
Property Taxes in Lieu of Motor Vehicle License Fees	233	224	207	158	141
Other Taxes	94	84	55	51	49
Grants & Contributions not Restricted to Specific Programs	28	24	2	2	9
State Allocation of Motor Vehicle License Fees	50	55	58	57	54
Other General Revenues	81	127	189	108	80
Total Revenues	3,436	3,524	3,544	3,140	3,033
EXPENSES (by function)					
General Government	268	264	282	228	172
Public Protection	1,231	1,164	1,055	973	948
Public Ways and Facilities	109	132	97	105	78
Health and Sanitation	593	576	527	468	455
Public Assistance	899	863	795	773	741
Education	41	38	33	40	31
Recreation & Cultural Services	82	75	80	73	74
Interest on Long-Term Debt	60	76	66	65	82
Airport	92	87	91	84	80
Waste Management	79	102	85	77	88
Total Expenses	3,454	3,377	3,111	2,886	2,749
Special Items	-	(7)	-	-	-
Increase/(Decrease) in Net Assets	(18)	140	433	254	284
Net Assets - Beginning of the Year, as Restated	4,673	4,545	4,143	3,888	3,601
Net Assets - End of the Year	\$ 4,655	\$ 4,685	\$ 4,576	\$ 4,142	\$ 3,885

*Readers wanting more detailed financial information should refer to the County's FY 2008-09 Comprehensive Annual Financial Report (CAFR) available at the Auditor-Controller's website at <http://www.ocgov.com/finrpt.asp>.

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

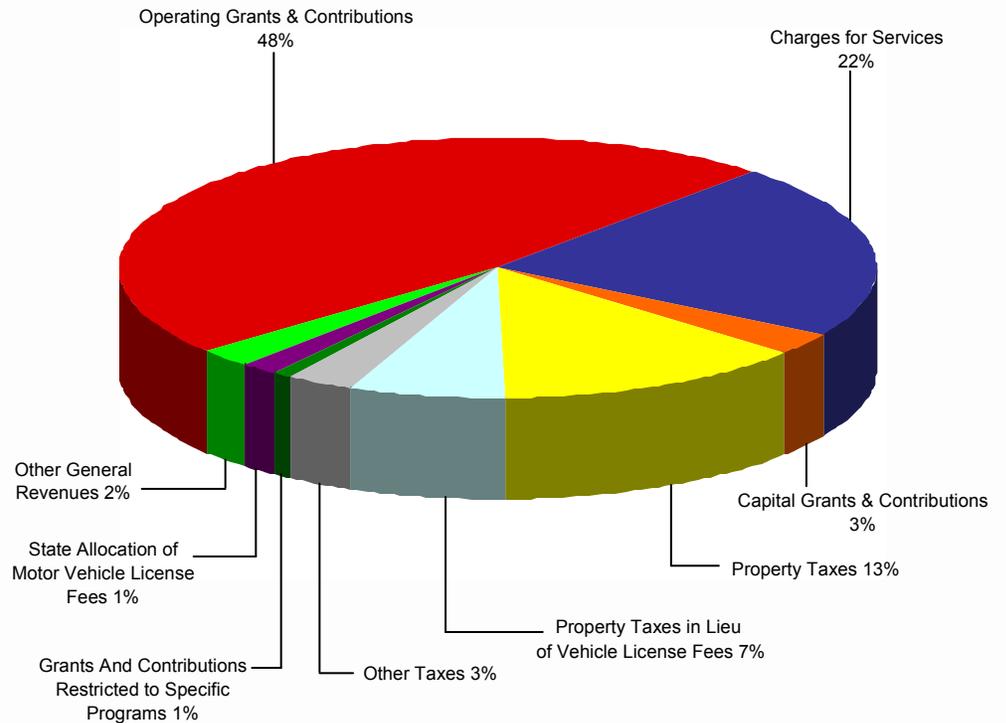
Expenses are classified by function.

- **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 OC Public Works Department.

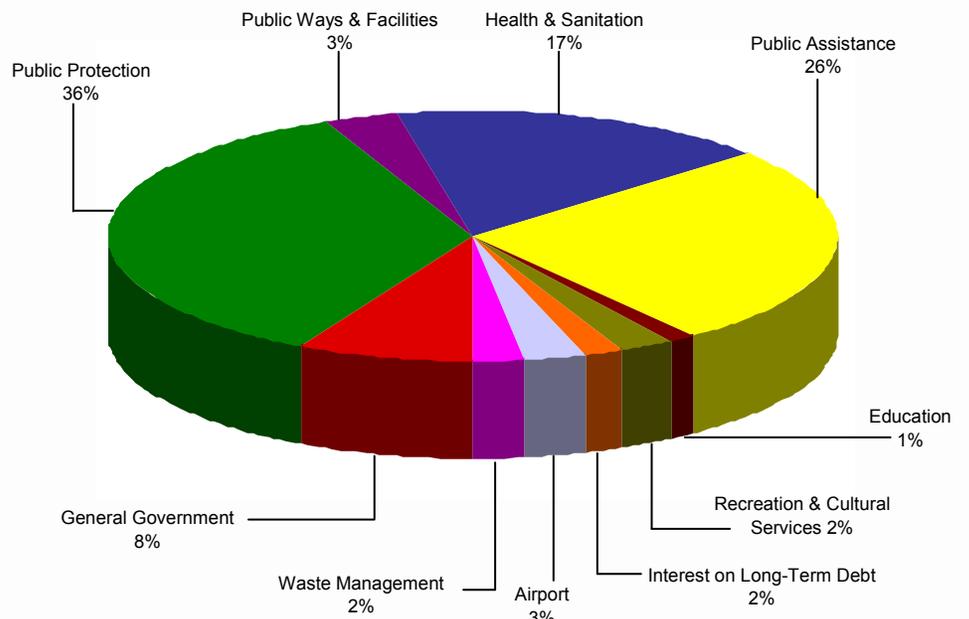


- **Health and Sanitation** includes indigent medical services, maintenance of public health care emergency medical services programs and environmental health.
- **Public Assistance** consists of Social Services and Housing and Community Services.
- **Education** reflects the operating costs of providing 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...



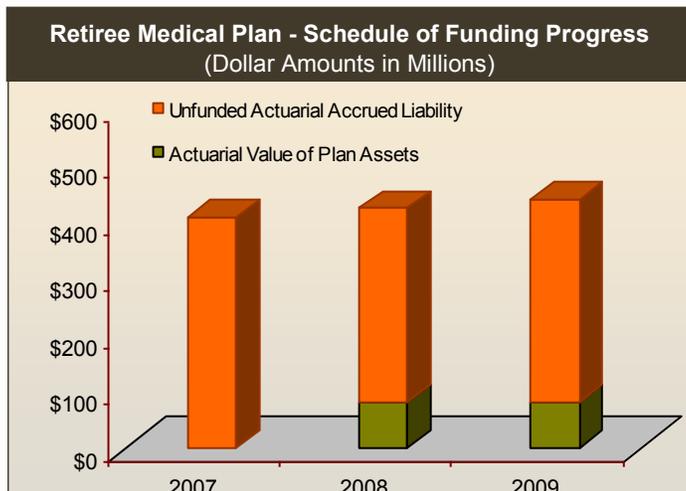


The County of Orange is typical of most state and local entities in that we provide a pension plan with defined benefits and partially paid retiree medical benefits for our employees. In addition to supporting a secure retirement for our employees, these benefits constitute an important component of 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) require state and local governments to report their liabilities for future pension costs and other postemployment benefits (OPEB) such as retiree health care costs. 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. Concerns have been raised about the public sector's ability to meet the rising costs of providing its retirees with promised pension and OPEB costs once the future costs of these benefits are known. The County has approved multi-year labor agreements that include pension reform, no general salary increases and reductions in overtime costs with the Orange County Employees Association and several other bargaining units. The pension reform provides new and existing employees the option of selecting a new retirement benefit formula (1.62% of pay times years of service at age 65) which would significantly reduce retirement benefit costs for employees and the County. Employees selecting the new plan would be eligible for a new Defined Contribution Plan with a County match of contributions up to a maximum of 2% of pay.

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, which is independent of the County Board of Supervisors. 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 required (ARC) of the County to fund the 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 (UAAL). The County's funding 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 multi-year 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 decreased from 74.08% in December 31, 2007, to 71.34% as of December 31, 2008.

Retiree Medical Plan Historically, the County funded the Retiree Medical Plan on a "pay-as-you-go" basis and had not established a long term financing plan. Based on actuarial valuation of the plan as of June 30, 2005, the County Unfunded Actuarial Accrued Liability for this plan was \$1.4 billion (unaudited). Following the Board's approval of agreements with labor groups in 2006 and 2007, valuation of the restructured plan was approximately \$408 million (unaudited), a decrease of over one billion dollars from the June 30, 2005, valuation. The County is one of the few large government entities that has significantly reduced its OPEB obligation, and is paying its full ARC.

The Schedule of Funding Progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities. Based on the June 30, 2007 valuation, the projected funding ratio for the past three fiscal years is presented below:

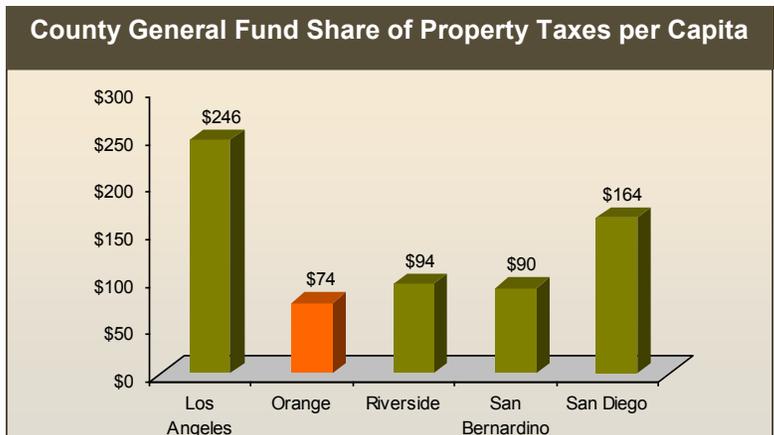




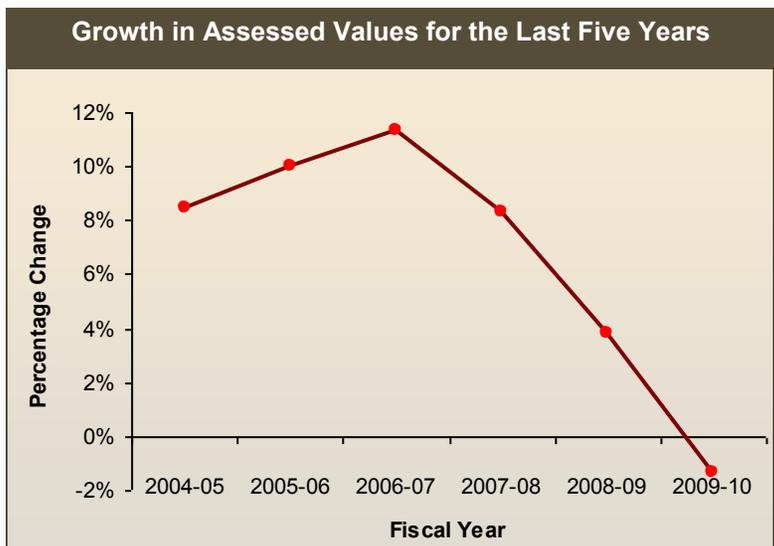
Property tax is a major source of revenue for local government in California. In FY 2008-09, \$4 billion in property tax was allocated to county government, cities, schools, and special districts in Orange County. County government relies on property tax as a main source of revenue to pay for countywide services.

Orange County General Fund receives the lowest share of property taxes of all counties in the State. This inequity is based on property tax allocation formulas legislated in 1979 that reflects Orange County's more rural character. Although Orange County is more urbanized today and is the third most populous county in the State, only 12% of the property tax collected from Orange County property owners is available to fund countywide services (see chart below). The chart on the right compares FY 2008-09 property taxes allocated for county governments in the surrounding Southern California counties. As a result of legislation enacted in 2009, Orange County General Fund will receive an increase in property tax allocation of \$35 million in FY 2009-10 and 2010-11, and \$50 million in each year thereafter.

Changes in assessed values have a corresponding impact on the property tax assessments. The chart on the right shows the trend in assessed values over the past five years. Economic conditions have depressed assessed values resulting in a decreasing rate of growth from 11.3% in 2006-07 to 8.3% in 2007-08 to 3.8% in 2008-09. For 2009-10 assessed values actually decreased 1.3%. This is the first negative change in assessed values since 1994-95 and 1995-96 when there was a decrease of 1% and 0.1% respectively. Orange County's Assessment Roll for 2009-10 is valued at \$423 billion.



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



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



- Schools.....47%
- Cities.....20%
- Orange County12%
(Includes 1% for Orange County Public Libraries)
- Special Districts.....10%
- Community Redevelopment Agencies.....11%

(Note: This allocation includes the basic 1.0%, Property Tax in Lieu of Sales Tax, and Property Tax in Lieu of Vehicle License Fees.)



The County Presents 50 Things We've Done for You Lately ...

1. Responded to the November 2008 Freeway Complex Fire, which burned more than 30,305 acres, with emergency assistance from County staff from more than 16 agencies/departments.
2. Collected 8,254,467 pounds of household hazardous waste.
3. Issued approximately 21,717 marriage licenses and created an online application and appointment system to make the process more convenient for community members.
4. Inspected more than 30,700 retail food facilities and provided detailed information online at www.ocfoodinfo.com to keep residents informed about local dining options.
5. Upgraded the technological capabilities of all 34 OC Public Libraries branches to provide clients with "Wi-Fi" wireless internet connectivity.
6. Opened four new, County-financed affordable housing developments consisting of 495 units.
7. Installed 3,200 linear feet of sheet piles along the damaged west levee of the E.G.G. Wintersburg Channel in Huntington Beach before major rains could pose a threat to the surrounding communities.
8. Provided 79,750 immunizations to children and adults.
9. Used inmate labor to farm 35 acres of agricultural land and manage a poultry operation, producing approximately \$750,000 worth of vegetables and eggs per year for meals cooked in jail kitchens.
10. Filed 67,617 criminal cases and achieved a 92 percent felony conviction rate.
11. Served 8.99 million passengers at John Wayne Airport.
12. Replaced 4,525 traffic signs in unincorporated areas.
13. Processed 2,100 passport applications.
14. Provided taxpayers with convenient, ever available online access to property tax bills, resulting in fewer requests for duplicate copies.
15. Launched the live Internet broadcast of Orange County Board of Supervisors meetings at www.ocgov.com, offering streaming video as well as a searchable archive of past meetings.
16. Welcomed 250,000 visitors attending 16 special events held at Dana Point Harbor.
17. Cleaned 345,000 feet of flood control channels.

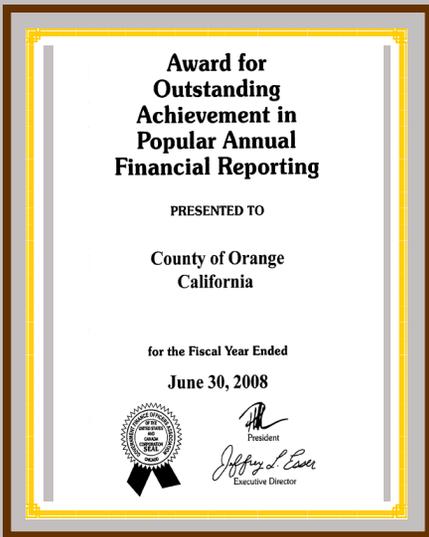


OC Dana Point Harbor



South County Branch Clerk-Recorder Office

18. Restored 405 acres of natural habitat at landfills to minimize the impacts to public health, safety and the environment.
19. Completed the \$2.5 million renovation of the Dana Point Harbor launch ramp on schedule, which accommodates more than 30,000 boat and jet ski launches each year.
20. Completed the certification process for the Nov. 4th Presidential General Election with a record-breaking 1.2 million registered Orange County voters casting a ballot.
21. Increased the average amount of child support money collected per case load to \$1,900.
22. Managed 16,500 adult and 6,300 juvenile offenders on probation.
23. Served approximately 1.63 million congregate and home-delivered meals.
24. Valued 897,547 real property parcels and 168,208 business and personal property accounts and reviewed 280,000 parcels and reduced the taxable value of 202,800 parcels.
25. Completed negotiations with Court of Orange County Administrative Office of the Courts for the financing of a new South Justice Center facility in Laguna Niguel.
26. Realigned Laguna Canyon Road, enhancing the safety of traveling motorists and bicyclists while providing stunning views of this unique canyon resource.
27. Improved the tuberculosis screening rate within adult correctional facilities by implementing a digital x-ray program.
28. Managed the restructuring of the Retiree Medical Program resulting in a \$958 million reduction in the County's Unfunded Liability.
29. Processed more than 3,308 financial transactions on behalf of the Public Administrator decedent estates.
30. Performed 8,094 wedding ceremonies.
31. Distributed 6,300 clothing items, 16,500 books/stuffed animals, and 20,200 toys, for a total of 43,000 gifts during the 2008 holiday season through Operation Santa Claus.



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, 2008. 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 following sources were used to compile this report: Economic & Business Review, Chapman University, June 2009 • DataQuick Information System • U.S. Department of Housing and Urban Development • California Employee Development Department • California Association of Realtors • California Department of Finance • California State Controller's Office • Facts & Figures 2009 • County of Orange 2008-09 Fourth Quarter Budget Report • County of San Diego Adopted Operational Plan, 2009-10 to 2010-11 • County of Los Angeles 2009-10 Final Budget • San Bernardino County 2009-10 Final Budget • Riverside County Final Budget 2009-10 • Orange County Business Council • County of Orange 2008-09 Comprehensive Annual Financial Report • Orange County Website at <http://www.ocgov.com> • Cover designed by Agustin Guzman, Independent Graphic Artist.

Photography courtesy of:

OC Public Works

Andrew Castellano, Laguna Canyon Foundation

Patricia Manassian, Laguna Canyon Foundation

Don Millar, Laguna Canyon Foundation

Joe Gavica, Laguna Canyon Foundation

32. Provided high quality legal representation to 83,000 clients through the Offices of the Public Defender.

33. Converted methane gas from three landfills to power more than 15,000 Orange County homes.

34. Assisted 673 Welfare-To-Work CalWorks clients with tax preparation in 2007 resulting in Earned Income Tax Credits Totalling \$1.8 million and stimulus checks issued for \$403,800.

35. Decreased Gang membership by approximately 7,400 individuals, a reduction of 37 percent, and there are approximately 95 fewer gangs, a decrease of 24 percent.

36. Removed 1.3 million square feet of graffiti.

37. Certified 467 County of Orange employees as Red Cross Shelter Care Workers available to assist residents in the event of a disaster or emergency.



Future Terminal C Passenger Lounge

41. Provided monthly rental assistance to 9,603 low-income families and used homeless grant funding to assist an additional 400 people with disabilities.

42. Provided 94,289 trips to non-emergency medical appointments for older adults who were unable to access alternative modes of transportation.

43. Funded 12 Family Resource Centers, community based sites offering a comprehensive array of social and health services to residents that include counseling, parent education classes, after school programs for children and more.

44. Issued approximately 166,137 animal licenses and found homes for 10,915 animals.

45. Facilitated and coordinated, with other public agencies, the annexation of an additional nine county islands into four cities.

46. Reached 100% enrollment in health insurance programs at 11 Orange County elementary schools.

47. Initiated construction on a multi-year, \$650 million Airport Improvement Program at John Wayne Airport that will result in the construction of substantial new facilities to provide improved air service in Orange County.

48. Completed 110 traffic safety investigations of unincorporated Orange County highways, including speed surveys, parking analyses, traffic signal and stop sign investigations, as well as roadway and trail operational evaluations.

49. Enabled voters to determine where their Vote-by-Mail ballot is as it makes its way through the postal system network by using the "Track and Trace" system.

50. Placed 343 children in adoptive homes with county residents.

(Note: Unless otherwise noted, all data reflects fiscal year 07-08.)



The Health Care Agency provides free immunizations to children 18 & under

38. Heightened the child welfare emergency response program by having staff on duty and onsite seven days a week and on call during off site hours.

39. Disposed of 4,519,275 tons of refuse at three landfill locations.

40. Recorded 700,000 property documents, 55 percent of which were submitted and processed electronically.



Awaiting adoption at the Animal Care Center