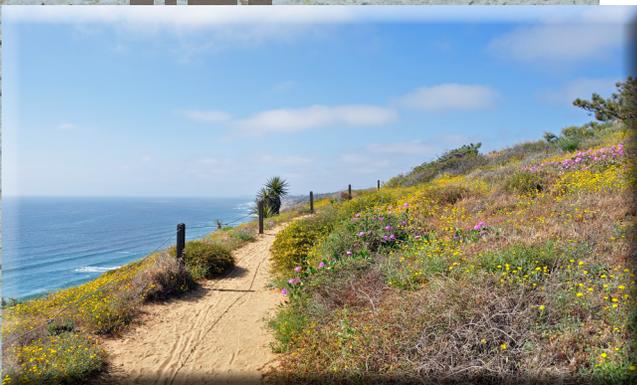


*Combining &  
Individual Fund  
Information  
and Other  
Supplementary  
Information*



## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

#### Air Pollution Fund

This fund was established to provide for control of air pollution from motor vehicles and other sources in order to attain health based air quality standards. Revenue sources include license and permit fees, fines, state and federal funds, charges to property owners and vehicle registration fees. This fund is restricted for air pollution activities.

#### Asset Forfeiture Program Fund

This fund was established to account for assets which have been seized by law enforcement agencies during the investigation of criminal activities. These monies and the investment income derived therefrom are used for the prevention, investigation, apprehension and prosecution of drug and other criminal law violators. This fund is restricted for law enforcement activities.

#### County Library Fund

This fund was established to provide library services for the unincorporated area as well as 11 of the incorporated cities within the county. Property taxes provide most of the fund's revenues; aid from other governmental agencies, grants and revenues from library services provide the remaining principal revenues. This fund is restricted for library services.

#### County Service District Funds

These special district funds were established to provide authorized services such as road, park, lighting maintenance, fire protection or ambulance service to specific areas in the county. They are financed by ad valorem property taxes in the area benefited or by special assessments levied on specific properties. They also derive revenue from cities and from services provided to property owners. This fund is restricted for Road, park lighting maintenance, fire protection and ambulance services.

#### Edgemoor Development Fund

This fund was established pursuant to Board Policy F-38, which provides guidelines for the use, development and disposition of the County's 326 acres of property located in the City of Santee, known as the Edgemoor Property. Future development plans of the Edgemoor Property may include parks, a library, housing, a fire station, post office and others. Revenues are derived from the sale or lease of land within the Edgemoor property, and these revenues are to be used for the reconstruction of the Edgemoor Skilled Nursing Facility. A portion of these reconstruction costs

include an annual transfer to reimburse the General Fund for annual lease payments associated with two series of certificates of participation, one sold in 2005 and the other in 2006, to fund the redevelopment of the Edgemoor Skilled Nursing Facility, which was completed in 2009. The federal reimbursements with the SB 1128 program are also deposited into this fund. This fund is restricted for Edgemoor development.

#### Flood Control District Fund

This fund was established to account for revenues and expenditures related to providing flood control in the county. It is financed primarily by ad valorem property taxes. This fund is restricted for flood control future drainage improvements.

#### Housing Authority Fund

This fund was established to account for revenues and expenditures related to providing decent housing in a suitable environment for individuals who cannot afford standard private housing. Contracts with the U.S. Department of Housing and Urban Development provide the major funding sources. This fund is restricted for Housing Authority activities.

#### Housing and Community Development Fund

The Housing and Community Development Fund was established to receive federal community development block grants as well as state grants. Expenditures are for special projects related to various housing programs within the county. This fund was closed at the end of fiscal year 2010-11 and its activities will be accounted for in the General Fund going forward.

#### In Home Supportive Services Public Authority Fund (IHSSPA)

This authority was established for the administration of the IHSSPA registry, investigation of the qualifications and background of potential registry personnel, referral of registry personnel to IHSSPA recipients and the provision for training of providers and recipients. The authority is funded by the State's social services realignment fund, federal and state programs. The monies are initially deposited into the County's General Fund, and transferred to the IHSSPA fund. This fund is restricted for in home supportive services.

#### Inactive Wastesites Fund

This fund was established to receive one-time homeowner association deposits and residual funds from the sale of the County's Solid Waste System. Expenditures include repairs, maintenance and care for the County's inactive landfill sites in accordance with all applicable governmental regulations, laws and guidelines. This fund is committed to landfill closure, postclosure and inactive landfill maintenance.

### Inmate Welfare Program Fund

This fund was established to receive telephone and other vending commissions and profits from stores operated in connection with the county jail and probation facilities. Fund expenditures, by law, must be solely for the benefit, education and welfare of confined inmates. This fund is restricted for the benefit, education, and welfare of jail inmates.

### Lighting Maintenance District Fund

This fund was established to provide street and road lighting services to specified areas of the County. Revenue sources include ad valorem taxes, benefit fees, state funding and charges to property owners. This fund is restricted for street and road lighting maintenance

### Other Special Districts Funds

These funds were established to receive user fees, land lease revenues and fines. The activities (expenditures) of this fund are restricted for retracement or remonument surveys, improvements for grazing lands, wildlife propagation and aviation purpose capital improvements and repairs.

### Park Land Dedication Fund

This fund was established to receive and expend special park land dedication fees to developers of land as a condition for approval of any development. The fees are then used for the purchase of land and the development of land for park or recreational facilities. These facilities serve the future residents of such developments. In lieu of the payment of these fees, the developer may dedicate land for park or recreational facilities. This fund is restricted for developing new or rehabilitating existing neighborhood or community park or recreational facilities

### Redevelopment Agency Fund

This fund was established to account for the financial resources obtained and used for pass-through payments to taxing entities located in the Gillespie Field and Upper San Diego River project areas. Mandatory payments of the twenty percent set-aside to the Gillespie Field and Upper San Diego River Housing funds are made through interfund operating transfers. The interfund activity is eliminated to minimize the doubling effect between the funds. Revenues primarily consist of incremental property taxes collected within the project areas. Financial resources received are also used to make operating transfers to the Redevelopment Agency - Debt Service Fund for payment of principal and interest on revenue bonds. This fund is restricted for redevelopment activities.

### Road Fund

This fund was established to provide for maintenance and construction of roadways and for specialized engineering services to other governmental units and the public. Revenues consist primarily of the County's share of state highway user taxes and are supplemented by federal funds, vehicle code fines, and fees and reimbursements for engineering services provided. This fund is restricted for future road improvements.

### Tobacco Securitization Joint Special Revenue Fund

The Tobacco Securitization Joint Special Revenue Fund accounts for the transactions of the San Diego County Tobacco Asset Securitization Corporation and Tobacco Securitization Authority of Southern California, two component units, that are blended into the County's financial statements. This fund is funded by restricted tobacco settlement revenues.

## DEBT SERVICE FUNDS

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated.

### Pension Obligation Bonds Fund

This fund receives payments from the County and other agencies for payment of principal and interest due on taxable pension obligation bonds. The debt issue was used to satisfy the County's requirement to amortize the unfunded actuarial accrued liability with respect to retirement benefits accruing to members of the San Diego County Employees Retirement Association. This fund is restricted for debt service.

### Redevelopment Agency Fund

This fund's primary source of income are operating transfers from the Redevelopment Agency - Special Revenue Fund and investment income based on a trust agreement between the agency and a trustee bank for payment of principal and interest due on revenue bonds. Pledged installments from the county airport system are deposited with a trustee and are available if taxes and investment income are insufficient to pay debt service payments. In addition to the pledged amounts, a bond reserve was funded with bond proceeds. This fund is restricted for debt service.

### San Diego Regional Building Authority Fund

This fund receives rental payments based on the lease purchase agreement from the San Miguel Consolidated Fire Protection District (SMCFPD) for payment of principal and interest due on lease revenue bonds issued for the SMCFPD; secured by the lease purchase payments. This fund also receives interest on monies invested in permissible investments as directed by each San

Diego Regional Building Authority (SDRBA) financing's Trust indenture. Debt service payments made in this fund also include payments not accounted for in the County's General Fund related to SDRBA debt issuances; and are secured by interest earnings on the aforementioned permissible investments. This fund is restricted for debt service.

## SANCAL Fund

This fund receives interest on monies invested in permissible investments as directed by each San Diego County Capital Asset Leasing Corporation (SANCAL) financing's Trust indenture. Debt service payments made in this fund are secured by the aforementioned interest earnings and represent payments not accounted for in the County's General Fund related to SANCAL debt issuances. This fund is restricted for debt service.

## CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

## Capital Outlay Fund

This fund is used exclusively to finance the acquisition, construction and completion of permanent public improvements including public buildings and for the costs of acquiring land and permanent improvements. Revenues are obtained from the sale of fixed assets, from lease or rental of county-owned facilities, and from other funds such as grants and contributions when allocated by the Board of Supervisors to the fund. This fund is committed to capital projects.

## San Diego Regional Building Authority Fund

This fund is used to account for the expenditures of the proceeds from the sale of certificates of participation and lease revenue bonds of the San Diego Regional Building Authority used for the acquisition and construction of permanent buildings by the County. This fund is restricted for capital projects per various debt covenants.

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

County of San Diego ~ Comprehensive Annual Financial Report for the Year Ended June 30, 2011

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2011 (In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Pooled cash and investments	\$ 331,599	8,911	41,789	382,299
Receivables, net	65,140	166	2,966	68,272
Property taxes receivables, net	641			641
Due from other funds	5,741	326	15,478	21,545
Inventories	1,385			1,385
Deposits with others	15			15
Prepaid items	331			331
Restricted assets:				
Cash with fiscal agents	334			334
Investments with fiscal agents	47,311	20,771		68,082
Lease receivable		8,007		8,007
<b>Total assets</b>	<b>452,497</b>	<b>38,181</b>	<b>60,233</b>	<b>550,911</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	11,307	7	21,693	33,007
Accrued payroll	2,363			2,363
Due to other funds	12,972	28	6,707	19,707
Deferred revenues	39,119	8,007	312	47,438
Unearned revenue	16,870			16,870
<b>Total liabilities</b>	<b>82,631</b>	<b>8,042</b>	<b>28,712</b>	<b>119,385</b>
<b>Fund Balances</b>				
<b>Nonspendable:</b>				
<b>Not in spendable form:</b>				
Loans, due from other funds and prepaids	3,748			3,748
Inventories and deposits with others	1,400			1,400
<b>Restricted for:</b>				
Creditors - Debt service	47,315	30,139		77,454
Creditors - Capital projects			24,550	24,550
Grantors - Housing assistance	21,166			21,166
<b>Laws or regulations of other governments:</b>				
Future road improvements	118,781			118,781
Fund purpose	87,127			87,127
Other purposes	21,963			21,963
<b>Committed to:</b>				
Capital projects' funding			6,971	6,971
Other purposes	68,366			68,366
<b>Total fund balances</b>	<b>369,866</b>	<b>30,139</b>	<b>31,521</b>	<b>431,526</b>
<b>Total liabilities and fund balances</b>	<b>\$ 452,497</b>	<b>38,181</b>	<b>60,233</b>	<b>550,911</b>

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds**

June 30, 2011 (In Thousands)

	Air Pollution Fund	Asset Forfeiture Program Fund	County Library Fund	County Service District Funds	Edgemoor Development Fund	Flood Control District Fund
<b>ASSETS</b>						
Pooled cash and investments	\$ 23,734	9,718	9,341	19,957	2,067	22,249
Receivables, net	1,582	13	598	127	10,654	32
Property taxes receivables, net			355	52		47
Due from other funds	8	77	4	50		47
Inventories	251	77	50	29		
Deposits with others						
Prepaid items						
Restricted assets:						
Cash with fiscal agents						
Investments with fiscal agents						
<b>Total assets</b>	<b>25,575</b>	<b>9,885</b>	<b>10,348</b>	<b>20,215</b>	<b>12,721</b>	<b>22,375</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	1,690	41	512	1,231	17	223
Accrued payroll	433		619			
Due to other funds	324	351	804	699	38	249
Deferred revenues			355	48	10,651	43
Unearned revenue	9,654		424	55		61
<b>Total liabilities</b>	<b>12,101</b>	<b>392</b>	<b>2,714</b>	<b>2,033</b>	<b>10,706</b>	<b>576</b>
<b>Fund Balances</b>						
<b>Nonspendable:</b>						
<b>Not in spendable form:</b>						
Loans, due from other funds and prepaids						
Inventories and deposits with others	251	77	50	29		
<b>Restricted for:</b>						
Creditors - Debt service						
Grantors - Housing assistance						
<b>Laws or regulations of other governments:</b>						
Future road improvements						
Fund purpose	13,223	9,416	7,584	18,153	2,015	
Other purposes						21,799
<b>Committed to:</b>						
Other purposes						
<b>Total fund balances</b>	<b>13,474</b>	<b>9,493</b>	<b>7,634</b>	<b>18,182</b>	<b>2,015</b>	<b>21,799</b>
<b>Total liabilities and fund balances</b>	<b>\$ 25,575</b>	<b>9,885</b>	<b>10,348</b>	<b>20,215</b>	<b>12,721</b>	<b>22,375</b>

**Continued**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds**

June 30, 2011 (In Thousands)

(Continued)	Housing Authority Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund
<b>ASSETS</b>					
Pooled cash and investments	\$ 32,877	301	69,323	10,025	1,365
Receivables, net	9,854	1	540	284	2
Property taxes receivables, net					15
Due from other funds	50	67	53	3	
Inventories				132	6
Deposits with others	15				
Prepaid items	1				
Restricted assets:					
Cash with fiscal agents	334				
Investments with fiscal agents	246				
<b>Total assets</b>	<b>43,377</b>	<b>369</b>	<b>69,916</b>	<b>10,444</b>	<b>1,388</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	972	73	325	438	125
Accrued payroll			46		
Due to other funds	1,132	210	80	614	18
Deferred revenues	1,155		40		14
Unearned revenue	4,730		1,059		15
<b>Total liabilities</b>	<b>7,989</b>	<b>283</b>	<b>1,550</b>	<b>1,052</b>	<b>172</b>
<b>Fund Balances</b>					
<b>Nonspendable:</b>					
<b>Not in spendable form:</b>					
Loans, due from other funds and prepaids	1				
Inventories and deposits with others	15			132	6
<b>Restricted for:</b>					
Creditors - Debt service	250				
Grantors - Housing assistance	21,166				
<b>Laws or regulations of other governments:</b>					
Future road improvements					
Fund purpose	13,792	86		9,260	1,210
Other purposes	164				
<b>Committed to:</b>					
Other purposes			68,366		
<b>Total fund balances</b>	<b>35,388</b>	<b>86</b>	<b>68,366</b>	<b>9,392</b>	<b>1,216</b>
<b>Total liabilities and fund balances</b>	<b>\$ 43,377</b>	<b>369</b>	<b>69,916</b>	<b>10,444</b>	<b>1,388</b>

**Continued**

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds**

June 30, 2011 (In Thousands)

(Continued)	Other Special Districts Funds	Park Land Dedication Fund	Redevelopment Agency Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
<b>ASSETS</b>						
Pooled cash and investments	\$ 681	10,465	6,237	113,259		331,599
Receivables, net	1	14	3,772	21,537	16,129	65,140
Property taxes receivables, net			172			641
Due from other funds				5,382		5,741
Inventories				840		1,385
Deposits with others						15
Prepaid items			330			331
Restricted assets:						
Cash with fiscal agents						334
Investments with fiscal agents					47,065	47,311
<b>Total assets</b>	<b>682</b>	<b>10,479</b>	<b>10,511</b>	<b>141,018</b>	<b>63,194</b>	<b>452,497</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable		8	611	5,041		11,307
Accrued payroll				1,265		2,363
Due to other funds	6	1	4,388	4,058		12,972
Deferred revenues			474	10,210	16,129	39,119
Unearned revenue			49	823		16,870
<b>Total liabilities</b>	<b>6</b>	<b>9</b>	<b>5,522</b>	<b>21,397</b>	<b>16,129</b>	<b>82,631</b>
<b>Fund Balances</b>						
<b>Nonspendable:</b>						
<b>Not in spendable form:</b>						
Loans, due from other funds and prepaids			3,747			3,748
Inventories and deposits with others				840		1,400
<b>Restricted for:</b>						
Creditors - Debt service					47,065	47,315
Grantors - Housing assistance						21,166
<b>Laws or regulations of other governments:</b>						
Future road improvements				118,781		118,781
Fund purpose	676	10,470	1,242			87,127
Other purposes						21,963
<b>Committed to:</b>						
Other purposes						68,366
<b>Total fund balances</b>	<b>676</b>	<b>10,470</b>	<b>4,989</b>	<b>119,621</b>	<b>47,065</b>	<b>369,866</b>
<b>Total liabilities and fund balances</b>	<b>\$ 682</b>	<b>10,479</b>	<b>10,511</b>	<b>141,018</b>	<b>63,194</b>	<b>452,497</b>

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Debt Service Funds**

June 30, 2011 (In Thousands)

	Pension Obligation Bonds Fund	Redevelopment Agency Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
<b>ASSETS</b>					
Pooled cash and investments	\$ 1,814		216	6,881	8,911
Receivables, net	3		111	52	166
Due from other funds	326				326
Restricted assets:					
Investments with fiscal agents	2	1,155	14,830	4,784	20,771
Lease receivable			8,007		8,007
<b>Total assets</b>	<b>2,145</b>	<b>1,155</b>	<b>23,164</b>	<b>11,717</b>	<b>38,181</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable			2	5	7
Due to other funds	28				28
Deferred revenues			8,007		8,007
<b>Total liabilities</b>	<b>28</b>		<b>8,009</b>	<b>5</b>	<b>8,042</b>
<b>Fund Balances</b>					
<b>Restricted for:</b>					
Creditors - Debt service	2,117	1,155	15,155	11,712	30,139
<b>Total fund balances</b>	<b>2,117</b>	<b>1,155</b>	<b>15,155</b>	<b>11,712</b>	<b>30,139</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,145</b>	<b>1,155</b>	<b>23,164</b>	<b>11,717</b>	<b>38,181</b>

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

**Capital Projects Funds**

June 30, 2011 (In Thousands)

	Capital Outlay Fund	San Diego Regional Building Authority Fund	Total Capital Projects Funds
<b>ASSETS</b>			
Pooled cash and investments	\$ 6,348	35,441	41,789
Receivables, net	2,910	56	2,966
Due from other funds	15,478		15,478
<b>Total assets</b>	<b>24,736</b>	<b>35,497</b>	<b>60,233</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	11,718	9,975	21,693
Due to other funds	5,735	972	6,707
Deferred revenues	312		312
<b>Total liabilities</b>	<b>17,765</b>	<b>10,947</b>	<b>28,712</b>
<b>Fund Balances</b>			
<b>Restricted for:</b>			
Creditors - Capital projects		24,550	24,550
<b>Committed to:</b>			
Capital projects' funding	6,971		6,971
<b>Total fund balances</b>	<b>6,971</b>	<b>24,550</b>	<b>31,521</b>
<b>Total liabilities and fund balances</b>	<b>\$ 24,736</b>	<b>35,497</b>	<b>60,233</b>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2011 (In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 40,515			40,515
Licenses, permits and franchise fees	8,501			8,501
Fines, forfeitures and penalties	2,441			2,441
Revenue from use of money and property	8,544	1,813		10,357
Aid from other governmental agencies:				
State	79,042		5,801	84,843
Federal	126,002		949	126,951
Other	13,010		1,187	14,197
Charges for current services	38,273			38,273
Other revenue	31,128	6,973	843	38,944
<b>Total revenues</b>	<b>347,456</b>	<b>8,786</b>	<b>8,780</b>	<b>365,022</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	4,054	310	9,462	13,826
Public protection	8,541			8,541
Public ways and facilities	56,424			56,424
Health and sanitation	42,746			42,746
Public assistance	129,102			129,102
Education	33,642			33,642
Recreation and cultural	2,417			2,417
Capital outlay	42,859		121,518	164,377
<b>Debt service:</b>				
Principal	3,125	34,156		37,281
Interest and fiscal charges	25,620	56,626		82,246
Bond issuance costs		349		349
Payment to refunded bond escrow agent		3,437		3,437
<b>Total expenditures</b>	<b>348,530</b>	<b>94,878</b>	<b>130,980</b>	<b>574,388</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,074)</b>	<b>(86,092)</b>	<b>(122,200)</b>	<b>(209,366)</b>
<b>Other financing sources (uses):</b>				
Sale of capital assets	2,070		189	2,259
Issuance of bonds and loans:				
Premium on issuance of refunding bonds		1,237		1,237
Refunding bonds issued		19,260		19,260
Payment to refunded bond escrow agent		(18,774)		(18,774)
Transfers in	14,115	74,442	63,606	152,163
Transfers out	(69,347)			(69,347)
<b>Total other financing sources (uses)</b>	<b>(53,162)</b>	<b>76,165</b>	<b>63,795</b>	<b>86,798</b>
<b>Net change in fund balances</b>	<b>(54,236)</b>	<b>(9,927)</b>	<b>(58,405)</b>	<b>(122,568)</b>
<b>Fund balances at beginning of year</b>	<b>424,229</b>	<b>40,066</b>	<b>89,926</b>	<b>554,221</b>
<b>Increase (decrease) in</b>				
Nonspendable inventories	(127)			(127)
<b>Fund balances at end of year</b>	<b>\$ 369,866</b>	<b>30,139</b>	<b>31,521</b>	<b>431,526</b>

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2011 (In Thousands)

	Air Pollution Fund	Asset Forfeiture Program Fund	County Library Fund	County Service District Funds	Edgemoor Development Fund	Flood Control District Fund
<b>Revenues:</b>						
Taxes	\$		27,486	4,174		3,869
Licenses, permits and franchise fees	6,801					
Fines, forfeitures and penalties	1,110	1,220				
Revenue from use of money and property	121	44	41	154	244	21
Aid from other governmental agencies:						
State	5,470		917	50		39
Federal	3,707			57		1
Other	8,816		1,385	2,775		
Charges for current services	682		1,054	7,572		752
Other revenue	149	1	2,705	26		
<b>Total revenues</b>	<b>26,856</b>	<b>1,265</b>	<b>33,588</b>	<b>14,808</b>	<b>244</b>	<b>4,682</b>
<b>Expenditures:</b>						
Current:						
General government				873	614	
Public protection		670		944		4,395
Public ways and facilities				1,386		
Health and sanitation	27,959			8,062		
Public assistance						
Education			33,642			
Recreation and cultural				1,748		
Capital outlay	200	34	562			925
Debt service:						
Principal						
Interest and fiscal charges				7		
<b>Total expenditures</b>	<b>28,159</b>	<b>704</b>	<b>34,204</b>	<b>13,020</b>	<b>614</b>	<b>5,320</b>
Excess (deficiency) of revenues over (under) expenditures	(1,303)	561	(616)	1,788	(370)	(638)
<b>Other financing sources (uses):</b>						
Sale of capital assets	3		2			
Transfers in			350	159		
Transfers out	(649)	(373)	(1,547)	(2,420)	(9,278)	
<b>Total other financing sources (uses)</b>	<b>(646)</b>	<b>(373)</b>	<b>(1,195)</b>	<b>(2,261)</b>	<b>(9,278)</b>	
<b>Net change in fund balances</b>	<b>(1,949)</b>	<b>188</b>	<b>(1,811)</b>	<b>(473)</b>	<b>(9,648)</b>	<b>(638)</b>
Fund balances at beginning of year	15,352	9,289	9,488	18,655	11,663	22,437
Increase (decrease) in						
Nonspendable inventories	71	16	(43)			
<b>Fund balances at end of year</b>	<b>\$ 13,474</b>	<b>9,493</b>	<b>7,634</b>	<b>18,182</b>	<b>2,015</b>	<b>21,799</b>

Continued

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

County of San Diego ~ Comprehensive Annual Financial Report for the Year Ended June 30, 2011

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2011 (In Thousands)

(Continued)	Housing Authority Fund	Housing and Community Development Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund
<b>Revenues:</b>						
Taxes	\$					919
Licenses, permits and franchise fees						
Fines, forfeitures and penalties				102		
Revenue from use of money and property	1,133		11	654	3,606	7
Aid from other governmental agencies:						
State				758	11	9
Federal	115,943					
Other	34					
Charges for current services	3,391			4,377		725
Other revenue	235			4	825	
<b>Total revenues</b>	<b>120,736</b>		<b>11</b>	<b>5,895</b>	<b>4,442</b>	<b>1,660</b>
<b>Expenditures:</b>						
Current:						
General government						
Public protection					2,433	
Public ways and facilities						1,568
Health and sanitation				6,725		
Public assistance	116,505	254	12,343			
Education						
Recreation and cultural						
Capital outlay					34	
Debt service:						
Principal	130					
Interest and fiscal charges	25					
<b>Total expenditures</b>	<b>116,660</b>	<b>254</b>	<b>12,343</b>	<b>6,725</b>	<b>2,467</b>	<b>1,568</b>
Excess (deficiency) of revenues over (under) expenditures	4,076	(254)	(12,332)	(830)	1,975	92
<b>Other financing sources (uses):</b>						
Sale of capital assets						
Transfers in			12,331		1,275	
Transfers out		(49,878)		(77)	(1,779)	
<b>Total other financing sources (uses)</b>		<b>(49,878)</b>	<b>12,331</b>	<b>(77)</b>	<b>(504)</b>	
Net change in fund balances	4,076	(50,132)	(1)	(907)	1,471	92
Fund balances at beginning of year	31,312	50,132	87	69,273	7,867	1,118
Increase (decrease) in						
Nonspendable inventories					54	6
<b>Fund balances at end of year</b>	<b>\$ 35,388</b>		<b>86</b>	<b>68,366</b>	<b>9,392</b>	<b>1,216</b>

Continued

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2011 (In Thousands)

(Continued)	Other Special Districts Funds	Park Land Dedication Fund	Redevelopment Agency Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
<b>Revenues:</b>						
Taxes	\$		4,067			40,515
Licenses, permits and franchise fees		1,301		399		8,501
Fines, forfeitures and penalties	9					2,441
Revenue from use of money and property		47	22	651	1,788	8,544
Aid from other governmental agencies:						
State	50			71,738		79,042
Federal				6,294		126,002
Other						13,010
Charges for current services	119			19,601		38,273
Other revenue			3	204	26,976	31,128
<b>Total revenues</b>	<b>178</b>	<b>1,348</b>	<b>4,092</b>	<b>98,887</b>	<b>28,764</b>	<b>347,456</b>
<b>Expenditures:</b>						
Current:						
General government			2,409		158	4,054
Public protection	99					8,541
Public ways and facilities				53,470		56,424
Health and sanitation						42,746
Public assistance						129,102
Education						33,642
Recreation and cultural		669				2,417
Capital outlay				41,104		42,859
Debt service:						
Principal					2,995	3,125
Interest and fiscal charges			4		25,584	25,620
<b>Total expenditures</b>	<b>99</b>	<b>669</b>	<b>2,413</b>	<b>94,574</b>	<b>28,737</b>	<b>348,530</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>79</b>	<b>679</b>	<b>1,679</b>	<b>4,313</b>	<b>27</b>	<b>(1,074)</b>
<b>Other financing sources (uses):</b>						
Sale of capital assets				2,065		2,070
Transfers in						14,115
Transfers out	(50)	(160)	(1,143)	(1,993)		(69,347)
<b>Total other financing sources (uses)</b>	<b>(50)</b>	<b>(160)</b>	<b>(1,143)</b>	<b>72</b>		<b>(53,162)</b>
<b>Net change in fund balances</b>	<b>29</b>	<b>519</b>	<b>536</b>	<b>4,385</b>	<b>27</b>	<b>(54,236)</b>
Fund balances at beginning of year	647	9,951	4,453	115,467	47,038	424,229
Increase (decrease) in						
Nonspendable inventories				(231)		(127)
<b>Fund balances at end of year</b>	<b>\$ 676</b>	<b>10,470</b>	<b>4,989</b>	<b>119,621</b>	<b>47,065</b>	<b>369,866</b>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
DEBT SERVICE FUNDS**

For the Year Ended June 30, 2011 (In Thousands)

	Pension Obligation Bonds Fund	Redevelopment Agency Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
<b>Revenues:</b>					
Revenue from use of money and property	\$		1,564	249	1,813
Other revenue	6,973				6,973
<b>Total revenues</b>	<b>6,973</b>		<b>1,564</b>	<b>249</b>	<b>8,786</b>
<b>Expenditures:</b>					
Current:					
General government			297	13	310
Debt service:					
Principal	33,226	360	570		34,156
Interest and fiscal charges	48,225	783	7,098	520	56,626
Bond issuance costs			349		349
Payment to refunded bond escrow agent			3,437		3,437
<b>Total expenditures</b>	<b>81,451</b>	<b>1,143</b>	<b>11,751</b>	<b>533</b>	<b>94,878</b>
Excess (deficiency) of revenues over (under) expenditures	(74,478)	(1,143)	(10,187)	(284)	(86,092)
<b>Other financing sources (uses):</b>					
Issuance of bonds and loans:					
Premium on issuance of refunding bonds			1,237		1,237
Refunding bonds issued			19,260		19,260
Payment to refunded bond escrow agent			(18,774)		(18,774)
Transfers in	73,231	1,143	23	45	74,442
<b>Total other financing sources (uses)</b>	<b>73,231</b>	<b>1,143</b>	<b>1,746</b>	<b>45</b>	<b>76,165</b>
<b>Net change in fund balances</b>	<b>(1,247)</b>		<b>(8,441)</b>	<b>(239)</b>	<b>(9,927)</b>
Fund balances at beginning of year	3,364	1,155	23,596	11,951	40,066
Fund balances at end of year	\$ 2,117	1,155	15,155	11,712	30,139

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**CAPITAL PROJECTS FUNDS**

For the Year Ended June 30, 2011 (In Thousands)

	Capital Outlay Fund	San Diego Regional Building Authority Fund	Total Capital Projects Funds
<b>Revenues:</b>			
Aid from other governmental agencies:			
State	\$ 5,801		5,801
Federal	949		949
Other	1,187		1,187
Other revenue	843		843
<b>Total revenues</b>	<b>8,780</b>		<b>8,780</b>
<b>Expenditures:</b>			
Current:			
General government		9,462	9,462
Capital outlay	67,082	54,436	121,518
<b>Total expenditures</b>	<b>67,082</b>	<b>63,898</b>	<b>130,980</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(58,302)</b>	<b>(63,898)</b>	<b>(122,200)</b>
<b>Other financing sources (uses):</b>			
Sale of capital assets	189		189
Transfers in	63,606		63,606
<b>Total other financing sources (uses)</b>	<b>63,795</b>		<b>63,795</b>
<b>Net change in fund balances</b>	<b>5,493</b>	<b>(63,898)</b>	<b>(58,405)</b>
Fund balances at beginning of year	1,478	88,448	89,926
<b>Fund balances at end of year</b>	<b>\$ 6,971</b>	<b>24,550</b>	<b>31,521</b>

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**Air Pollution Fund**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Licenses, permits and franchise fees	\$ 8,280	7,580	6,801
Fines, forfeitures and penalties	900	900	1,110
Revenue from use of money and property	50	50	121
Aid from other governmental agencies:			
State	11,442	17,222	5,470
Federal	4,044	4,519	3,707
Other	10,000	10,000	8,816
Charges for current services	353	353	682
Other revenue	158	158	149
<b>Total revenues</b>	<b>35,227</b>	<b>40,782</b>	<b>26,856</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Health and sanitation:</b>			
Air pollution control	18,471	19,540	17,750
Air pollution control, air quality GMER program early grant	370	370	370
Air pollution control, air quality Proposition 1B GMER program	4,631	6,576	5,229
Air pollution control, air quality State LESB program	5,600	5,447	313
Air pollution control, GMERP match fund	580	580	151
Air pollution control, improvement trust	4,410	4,144	269
Air pollution control, moyer program	4,634	8,106	1,655
Air pollution control, power general mitigation	2,371	2,371	1,082
Air pollution control, school bus program	1,741	1,741	1,140
<b>Total health and sanitation</b>	<b>42,808</b>	<b>48,875</b>	<b>27,959</b>
Capital outlay	242	242	200
<b>Total expenditures</b>	<b>43,050</b>	<b>49,117</b>	<b>28,159</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(7,823)</b>	<b>(8,335)</b>	<b>(1,303)</b>
<b>Other financing sources (uses):</b>			
Sale of capital assets			3
Transfers in	6,225	328	
Transfers out	(7,290)	(1,393)	(649)
<b>Total other financing sources (uses)</b>	<b>(1,065)</b>	<b>(1,065)</b>	<b>(646)</b>
<b>Net change in fund balances</b>	<b>(8,888)</b>	<b>(9,400)</b>	<b>(1,949)</b>
<b>Fund balances at beginning of year</b>	<b>15,352</b>	<b>15,352</b>	<b>15,352</b>
<b>Increase (decrease) in</b>			
Nonspendable inventories		71	71
<b>Fund balances at end of year</b>	<b>\$ 6,464</b>	<b>6,023</b>	<b>13,474</b>

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**Asset Forfeiture Program Fund**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Fines, forfeitures and penalties	\$ 1,000	1,000	1,220
Revenue from use of money and property	100	100	44
Other revenue			1
<b>Total revenues</b>	<b>1,100</b>	<b>1,100</b>	<b>1,265</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public protection:</b>			
District attorney asset forfeiture program - federal	509	509	182
District attorney asset forfeiture program - state	25	25	5
Probation asset forfeiture program	85	85	72
Sheriff's asset forfeiture program	1,056	933	411
<b>Total public protection</b>	<b>1,675</b>	<b>1,552</b>	<b>670</b>
Capital outlay		48	34
<b>Total expenditures</b>	<b>1,675</b>	<b>1,600</b>	<b>704</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(575)</b>	<b>(500)</b>	<b>561</b>
<b>Other financing sources (uses):</b>			
Transfers out	(3,544)	(3,619)	(373)
<b>Total other financing sources (uses)</b>	<b>(3,544)</b>	<b>(3,619)</b>	<b>(373)</b>
<b>Net change in fund balances</b>	<b>(4,119)</b>	<b>(4,119)</b>	<b>188</b>
Fund balances at beginning of year	9,289	9,289	9,289
Increase (decrease) in			
Nonspendable inventories		16	16
<b>Fund balances at end of year</b>	<b>\$ 5,170</b>	<b>5,186</b>	<b>9,493</b>

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**County Library Fund**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Taxes	\$ 28,611	28,611	27,486
Revenue from use of money and property	123	123	41
Aid from other governmental agencies:			
State	488	595	917
Federal	5	5	
Other	656	656	1,385
Charges for current services	1,655	1,655	1,054
Other revenue	3,914	3,914	2,705
<b>Total revenues</b>	<b>35,452</b>	<b>35,559</b>	<b>33,588</b>
<b>Expenditures:</b>			
Current:			
Education:			
County library	39,283	38,593	33,642
<b>Total education</b>	<b>39,283</b>	<b>38,593</b>	<b>33,642</b>
Capital outlay		575	562
<b>Total expenditures</b>	<b>39,283</b>	<b>39,168</b>	<b>34,204</b>
Excess (deficiency) of revenues over (under) expenditures	(3,831)	(3,609)	(616)
<b>Other financing sources (uses):</b>			
Sale of capital assets			2
Transfers in	350	350	350
Transfers out	(970)	(1,643)	(1,547)
<b>Total other financing sources (uses)</b>	<b>(620)</b>	<b>(1,293)</b>	<b>(1,195)</b>
Net change in fund balances	(4,451)	(4,902)	(1,811)
Fund balances at beginning of year	9,488	9,488	9,488
Increase (decrease) in			
Nonspendable inventories		(43)	(43)
<b>Fund balances at end of year</b>	<b>\$ 5,037</b>	<b>4,543</b>	<b>7,634</b>

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**County Service District Funds**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Taxes	\$ 4,880	4,874	4,174
Revenue from use of money and property	165	165	154
Aid from other governmental agencies:			
State	25	25	50
Federal			57
Other	2,274	2,274	2,775
Charges for current services	7,701	7,672	7,572
Other revenue			26
<b>Total revenues</b>	<b>15,045</b>	<b>15,010</b>	<b>14,808</b>
<b>Expenditures:</b>			
Current:			
General government:			
Regional Communication System CSA 135	623	623	623
Regional Communication System CSA 135 Zone B Del Mar	50	50	50
Regional Communication System CSA 135 Zone F Poway	156	156	156
Regional Communication System CSA 135 Zone H Solana Beach	45	50	44
<b>Total general government</b>	<b>874</b>	<b>879</b>	<b>873</b>
Public protection:			
Fire protection, PRD 107 Elfin Forest	615	616	299
Fire protection, PRD 109 MT Laguna	76	76	73
Fire protection, PRD 110 MT Palomar	134	134	127
Fire protection, PRD 111 Boulevard	87	87	38
Fire protection, PRD 112 Campo Fire	80	80	47
Fire protection, PRD 113 San Pasqual	151	151	78
Fire protection, PRD 115 Pepper Drive	364	364	282
<b>Total public protection</b>	<b>1,507</b>	<b>1,508</b>	<b>944</b>
Public ways and facilities:			
PRD 10 Davis Dr	31	31	4
PRD 100 Viejas View	28	28	4
PRD 1001 Capra Way		14	4
PRD 1002 Sunny Acres	16	16	3
PRD 1003 Alamo Way	13	13	4
PRD 1005 Eden Valley	55	55	4
PRD 1007 Tumbler Creek		48	5
PRD 1008 Canter	26	26	4
PRD 1009 Golf Drive	2	2	
PRD 101 A Hi-Ridge R	32	32	26
PRD 101 Johnson LK	141	141	5
PRD 1010 Alpine Highlands ZN	223	223	6
PRD 1011 La Cuesta ZN	37	37	4
PRD 1012 8112 Millar	33	33	4
PRD 1013 Singing Trails	79	79	4
PRD 1014 Lavender PT Lane	87	87	3
PRD 1015 Landavo Drive ET AL	83	83	4
PRD 1016 El Sereno Way	70	69	4
PRD 102 MTN Meadow	\$ 200	200	11

Continued

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**County Service District Funds**

For the Year Ended June 30, 2011 (In Thousands)

(Continued)	Original Budget	Final Budget	Actual
PRD 103 Alto Drive	\$ 253	253	9
PRD 104 Artesian RO	92	92	5
PRD 105 A Alta Loma D	79	79	4
PRD 105 Alta Loma D	61	61	4
PRD 106 Garrison Ay	88	88	4
PRD 11 A Bernardo RD	36	36	4
PRD 11 C Bernardo RD	29	29	4
PRD 11 D Bernardo RD	28	28	4
PRD 117 Legend Rock	17	17	9
PRD 12 Lomair	240	240	11
PRD 123 Mizpah Lane	54	54	4
PRD 125 Wrightwood	68	68	4
PRD 126 Sandhurst W	35	35	4
PRD 127 Singing Trails	48	48	4
PRD 13 A Pala Mesa	313	313	45
PRD 13 B Stewart Canyon	43	43	12
PRD 130 Wilkes Road	131	131	13
PRD 133 Rnch Creek Rd	77	77	7
PRD 134 Kenora Lane	52	52	3
PRD 14 Rancho Diego	1	1	
PRD 16 Wynola	113	113	6
PRD 18 Harrison Park	282	282	15
PRD 20 Daily Road	807	807	584
PRD 21 Pauma Heights	431	431	374
PRD 22 W Dougherty St	19	19	3
PRD 23 Rock Terrce RD	11	11	4
PRD 24 MT Whitney RD	52	52	4
PRD 30 Royal Oaks-CAR	43	43	5
PRD 38 Gay Rio Terrace	79	79	6
PRD 39 Sunbeam Lane	14	14	3
PRD 45 Rincon Springs	51	51	4
PRD 46 Rocosco Road	52	52	10
PRD 49 Sunset Knls RD	44	44	4
PRD 50 Knoll Park LN	125	125	4
PRD 53 Knoll Park LN EX	238	238	4
PRD 54 MT Helix	143	143	5
PRD 55 Rainbow Crest	187	187	7
PRD 6 Pauma Valley	287	287	7
PRD 60 River Drive	109	109	4
PRD 61 GRN Meadow Way	187	187	4
PRD 63 Hillview Road	\$ 263	262	4

Continued

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**County Service District Funds**

For the Year Ended June 30, 2011 (In Thousands)

(Continued)	Original Budget	Final Budget	Actual
PRD 64 Lila Lane	\$ 3	3	
PRD 70 El Camino Cort	53	53	4
PRD 75 A Gay Rio Drive	151	151	8
PRD 75 B Gay Rio Drive	361	361	4
PRD 76 Kingford CT	28	28	4
PRD 77 Montiel TRK TR	219	219	5
PRD 78 Gardena Ay	41	41	3
PRD 8 Magee RD-PAL	137	137	9
PRD 80 Harris TRK TRL	257	257	5
PRD 88 East Fifth St	67	67	3
PRD 9 B Santa Fe	91	91	5
PRD 90 South Cordov	48	48	4
PRD 94 Roble Grnde	463	463	4
PRD 95 Valle Del Sol	242	242	4
PRD 99 Via Allndra	47	47	6
Total public ways and facilities	8,646	8,706	1,386
Health and sanitation:			
CSA 17 San Dieguito Ambulance	2,708	2,708	2,643
CSA 69 Heartland Paramedics	5,497	5,497	5,380
PRD 122 Otay Mesa East	38	38	23
PRD 136 Sundance Detention Basin	49	49	16
Total health and sanitation	8,292	8,292	8,062
Recreation and cultural:			
CSA 128 San Miguel Park	432	449	409
CSA 26 LMD Zone 2 Julian	35	35	33
CSA 26 Rancho San Diego	60	60	58
CSA 26 San Diego landscape maintenance	91	146	142
CSA 81 Fallbrook Park	225	225	213
CSA 83 San Dieguito	494	494	342
CSA 83A 4S Ranch Park	298	298	298
PRD 26 A Cottonwood Village	155	155	86
PRD 26 B Monte Vista	351	352	167
Total recreation and cultural	2,141	2,214	1,748
Capital outlay	56		
Debt service:			
Principal	48	50	
Interest and fiscal charges	8	8	7
Total expenditures	21,572	21,657	13,020
Excess (deficiency) of revenues over (under) expenditures	(6,527)	(6,647)	1,788
Other financing sources (uses):			
Transfers in	191	161	159
Transfers out	(2,700)	(2,711)	(2,420)
Total other financing sources (uses)	(2,509)	(2,550)	(2,261)
Net change in fund balances	(9,036)	(9,197)	(473)
Fund balances at beginning of year	18,655	18,655	18,655
Fund balances at end of year	\$ 9,619	9,458	18,182

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**Edgemoor Development Fund**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Revenue from use of money and property	\$ 430	430	244
Aid from other governmental agencies:			
Federal	5,709	5,709	
<b>Total revenues</b>	<b>6,139</b>	<b>6,139</b>	<b>244</b>
<b>Expenditures:</b>			
Current:			
General government:			
Edgemoor development fund	949	949	614
Total general government	949	949	614
<b>Total expenditures</b>	<b>949</b>	<b>949</b>	<b>614</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>5,190</b>	<b>5,190</b>	<b>(370)</b>
<b>Other financing sources (uses):</b>			
Transfers out	(9,285)	(9,285)	(9,278)
<b>Total other financing sources (uses)</b>	<b>(9,285)</b>	<b>(9,285)</b>	<b>(9,278)</b>
<b>Net change in fund balances</b>	<b>(4,095)</b>	<b>(4,095)</b>	<b>(9,648)</b>
Fund balances at beginning of year	11,663	11,663	11,663
Fund balances at end of year	\$ 7,568	7,568	2,015

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**Flood Control District Fund**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Taxes	\$ 4,359	3,859	3,869
Revenue from use of money and property	100	100	21
Aid from other governmental agencies:			
State			39
Federal			1
Charges for current services	3,073	3,073	752
<b>Total revenues</b>	<b>7,532</b>	<b>7,032</b>	<b>4,682</b>
<b>Expenditures:</b>			
Current:			
Public protection:			
Flood control district	7,353	7,353	4,311
Stormwater maintenance	221	221	84
<b>Total public protection</b>	<b>7,574</b>	<b>7,574</b>	<b>4,395</b>
Capital outlay	925	925	925
<b>Total expenditures</b>	<b>8,499</b>	<b>8,499</b>	<b>5,320</b>
Excess (deficiency) of revenues over (under) expenditures	(967)	(1,467)	(638)
Net change in fund balances	(967)	(1,467)	(638)
Fund balances at beginning of year	22,437	22,437	22,437
Fund balances at end of year	\$ 21,470	20,970	21,799

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**Housing Authority Fund**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Revenue from use of money and property	\$ 795	795	1,133
Aid from other governmental agencies:			
Federal	118,790	118,544	115,943
Other			34
Charges for current services	3,765	3,973	3,391
Other revenue	843	666	235
<b>Total revenues</b>	<b>124,193</b>	<b>123,978</b>	<b>120,736</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public assistance:</b>			
Other assistance - other budgetary entity	124,078	123,864	116,505
<b>Total public assistance</b>	<b>124,078</b>	<b>123,864</b>	<b>116,505</b>
<b>Debt service:</b>			
Principal	136	136	130
Interest and fiscal charges	32	32	25
<b>Total expenditures</b>	<b>124,246</b>	<b>124,032</b>	<b>116,660</b>
Excess (deficiency) of revenues over (under) expenditures	(53)	(54)	4,076
Net change in fund balances	(53)	(54)	4,076
Fund balances at beginning of year	31,312	31,312	31,312
Fund balances at end of year	\$ 31,259	31,258	35,388

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**Housing and Community Development Fund**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Aid from other governmental agencies:			
Federal	\$ 12,397		
Other	36		
<b>Total revenues</b>	<b>12,433</b>		
<b>Expenditures:</b>			
Current:			
Public assistance:			
Housing and community development	12,433		254
<b>Total public assistance</b>	<b>12,433</b>		<b>254</b>
<b>Total expenditures</b>	<b>12,433</b>		<b>254</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>			<b>(254)</b>
<b>Other financing sources (uses):</b>			
Transfers out		(49,878)	(49,878)
<b>Total other financing sources (uses)</b>		<b>(49,878)</b>	<b>(49,878)</b>
<b>Net change in fund balances</b>		<b>(49,878)</b>	<b>(50,132)</b>
<b>Fund balances at beginning of year</b>	<b>50,132</b>	<b>50,132</b>	<b>50,132</b>
<b>Fund balances at end of year</b>	<b>\$ 50,132</b>	<b>254</b>	

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**In Home Supportive Services Public Authority Fund**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Revenue from use of money and property	\$		11
<b>Total revenues</b>			<b>11</b>
<b>Expenditures:</b>			
Current:			
Public assistance:			
IHSS public authority	13,799	13,799	12,343
<b>Total public assistance</b>	<b>13,799</b>	<b>13,799</b>	<b>12,343</b>
<b>Total expenditures</b>	<b>13,799</b>	<b>13,799</b>	<b>12,343</b>
Excess (deficiency) of revenues over (under) expenditures	(13,799)	(13,799)	(12,332)
<b>Other financing sources (uses):</b>			
Transfers in	13,799	13,799	12,331
<b>Total other financing sources (uses)</b>	<b>13,799</b>	<b>13,799</b>	<b>12,331</b>
Net change in fund balances			(1)
Fund balances at beginning of year	87	87	87
Fund balances at end of year	\$ 87	87	86

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**Inactive Wastesites Fund**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Fines, forfeitures and penalties	\$		102
Revenue from use of money and property	414	414	654
Aid from other governmental agencies:			
State	525	794	758
Charges for current services	5,556	5,357	4,377
Other revenue			4
<b>Total revenues</b>	<b>6,495</b>	<b>6,565</b>	<b>5,895</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Health and sanitation:</b>			
Duck pond landfill cleanup	16	16	11
Hillsborough maintenance	103	207	145
Inactive waste site management	7,003	7,450	6,569
<b>Total health and sanitation</b>	<b>7,122</b>	<b>7,673</b>	<b>6,725</b>
<b>Total expenditures</b>	<b>7,122</b>	<b>7,673</b>	<b>6,725</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(627)</b>	<b>(1,108)</b>	<b>(830)</b>
<b>Other financing sources (uses):</b>			
Transfers out	(87)	(87)	(77)
<b>Total other financing sources (uses)</b>	<b>(87)</b>	<b>(87)</b>	<b>(77)</b>
<b>Net change in fund balances</b>	<b>(714)</b>	<b>(1,195)</b>	<b>(907)</b>
Fund balances at beginning of year	69,273	69,273	69,273
Fund balances at end of year	\$ 68,559	68,078	68,366

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**Inmate Welfare Program Fund**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Revenue from use of money and property	\$ 3,195	3,195	3,606
Aid from other governmental agencies:			
State	29	29	11
Other revenue	150	150	825
<b>Total revenues</b>	<b>3,374</b>	<b>3,374</b>	<b>4,442</b>
<b>Expenditures:</b>			
Current:			
Public protection:			
Probation inmate welfare	95	95	60
Sheriff's inmate welfare - adult detention	2,746	2,754	2,372
Sheriff's inmate welfare - police protection	14	14	1
<b>Total public protection</b>	<b>2,855</b>	<b>2,863</b>	<b>2,433</b>
Capital outlay	410	402	34
<b>Total expenditures</b>	<b>3,265</b>	<b>3,265</b>	<b>2,467</b>
Excess (deficiency) of revenues over (under) expenditures	109	109	1,975
<b>Other financing sources (uses):</b>			
Transfers in	1,700	1,700	1,275
Transfers out	(1,841)	(1,841)	(1,779)
<b>Total other financing sources (uses)</b>	<b>(141)</b>	<b>(141)</b>	<b>(504)</b>
Net change in fund balances	(32)	(32)	1,471
Fund balances at beginning of year	7,867	7,867	7,867
Increase (decrease) in			
Nonspendable inventories		54	54
<b>Fund balances at end of year</b>	<b>\$ 7,835</b>	<b>7,889</b>	<b>9,392</b>

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**Lighting Maintenance District Fund**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Taxes	\$ 1,034	1,034	919
Revenue from use of money and property	9	9	7
Aid from other governmental agencies:			
State	5	5	9
Charges for current services	616	616	725
<b>Total revenues</b>	<b>1,664</b>	<b>1,664</b>	<b>1,660</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public ways and facilities:			
San Diego lighting maintenance	1,679	1,679	1,568
<b>Total public ways and facilities</b>	<b>1,679</b>	<b>1,679</b>	<b>1,568</b>
<b>Total expenditures</b>	<b>1,679</b>	<b>1,679</b>	<b>1,568</b>
Excess (deficiency) of revenues over (under) expenditures	(15)	(15)	92
Net change in fund balances	(15)	(15)	92
Fund balances at beginning of year	1,118	1,118	1,118
Increase (decrease) in			
Nonspendable inventories		6	6
<b>Fund balances at end of year</b>	<b>\$ 1,103</b>	<b>1,109</b>	<b>1,216</b>

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**Other Special Districts Funds**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Fines, forfeitures and penalties	\$ 16	16	9
Aid from other governmental agencies:			
State	50	50	50
Charges for current services	300	300	119
<b>Total revenues</b>	<b>366</b>	<b>366</b>	<b>178</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public protection:</b>			
Agriculture weights and measures - fish and game	37	37	10
Public works, survey	300	300	89
<b>Total public protection</b>	<b>337</b>	<b>337</b>	<b>99</b>
<b>Total expenditures</b>	<b>337</b>	<b>337</b>	<b>99</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>29</b>	<b>29</b>	<b>79</b>
<b>Other financing sources (uses):</b>			
Transfers out	(50)	(50)	(50)
<b>Total other financing sources (uses)</b>	<b>(50)</b>	<b>(50)</b>	<b>(50)</b>
<b>Net change in fund balances</b>	<b>(21)</b>	<b>(21)</b>	<b>29</b>
<b>Fund balances at beginning of year</b>	<b>647</b>	<b>647</b>	<b>647</b>
<b>Fund balances at end of year</b>	<b>\$ 626</b>	<b>626</b>	<b>676</b>

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**Park Land Dedication Fund**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Licenses, permits and franchise fees	\$ 479	479	1,301
Revenue from use of money and property	85	85	47
<b>Total revenues</b>	<b>564</b>	<b>564</b>	<b>1,348</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Recreation and cultural:</b>			
Local Park Planning Area 15 Sweetwater	10	10	4
Local Park Planning Area 16 Otay	2	2	
Local Park Planning Area 19 Jamul	26	26	
Local Park Planning Area 20 Spring Valley	5	5	5
Local Park Planning Area 25 Lakeside	24	69	60
Local Park Planning Area 26 Crest	11	11	
Local Park Planning Area 27 Alpine	17	17	2
Local Park Planning Area 28 Ramona	44	194	2
Local Park Planning Area 29 Escondido	33	33	
Local Park Planning Area 30 San Marcos	8	8	
Local Park Planning Area 31 San Dieguito	135	135	9
Local Park Planning Area 32 Carlsbad	1	1	
Local Park Planning Area 35 Fallbrook	104	104	19
Local Park Planning Area 36 Bonsall	23	23	
Local Park Planning Area 37 Vista	22	22	1
Local Park Planning Area 38 Valley Center	305	570	527
Local Park Planning Area 39 Pauma	14	14	
Local Park Planning Area 4 Lincoln Acres	5	5	
Local Park Planning Area 40 Palomar-Julian	15	55	32
Local Park Planning Area 41 Mount Empire	7	7	4
Local Park Planning Area 42 Anza-Borrego	5	5	3
Local Park Planning Central Mountain	7	7	
Local Park Planning Oceanside	1	1	
Local Park Planning Valle de Oro	26	26	1
<b>Total recreation and cultural</b>	<b>850</b>	<b>1,350</b>	<b>669</b>
<b>Total expenditures</b>	<b>850</b>	<b>1,350</b>	<b>669</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(286)</b>	<b>(786)</b>	<b>679</b>
<b>Other financing sources (uses):</b>			
Transfers out	(796)	(996)	(160)
<b>Total other financing sources (uses)</b>	<b>(796)</b>	<b>(996)</b>	<b>(160)</b>
<b>Net change in fund balances</b>	<b>(1,082)</b>	<b>(1,782)</b>	<b>519</b>
<b>Fund balances at beginning of year</b>	<b>9,951</b>	<b>9,951</b>	<b>9,951</b>
<b>Fund balances at end of year</b>	<b>\$ 8,869</b>	<b>8,169</b>	<b>10,470</b>

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL**

**Redevelopment Agency Fund**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Taxes	\$ 4,516	4,516	4,067
Revenue from use of money and property	82	82	22
Other revenue	688	688	3
<b>Total revenues</b>	<b>5,286</b>	<b>5,286</b>	<b>4,092</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
Gillespie field	937	937	807
Plant acquisition, CP CO Redevelopment Agy-Gillespie Field	142	142	110
Plant acquisition, CP CO Redevelopment Agy-Upper SD River	2,464	2,464	1,410
Plant acquisition, Redevelopment Agy Gillespie Housing	746	746	34
Plant acquisition, Redevelopment Agy USDRVR Housing	408	408	48
<b>Total general government</b>	<b>4,697</b>	<b>4,697</b>	<b>2,409</b>
<b>Debt service:</b>			
Principal	100	100	
Interest and fiscal charges			4
<b>Total expenditures</b>	<b>4,797</b>	<b>4,797</b>	<b>2,413</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>489</b>	<b>489</b>	<b>1,679</b>
<b>Other financing sources (uses):</b>			
Transfers out	(1,153)	(1,153)	(1,143)
<b>Total other financing sources (uses)</b>	<b>(1,153)</b>	<b>(1,153)</b>	<b>(1,143)</b>
<b>Net change in fund balances</b>	<b>(664)</b>	<b>(664)</b>	<b>536</b>
<b>Fund balances at beginning of year</b>	<b>4,453</b>	<b>4,453</b>	<b>4,453</b>
<b>Fund balances at end of year</b>	<b>\$ 3,789</b>	<b>3,789</b>	<b>4,989</b>

Combining Financial Statements/Schedules -  
**Nonmajor Governmental Funds**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
 Road Fund**

For the Year Ended June 30, 2011 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Licenses, permits and franchise fees	\$ 56	56	399
Revenue from use of money and property	642	642	651
Aid from other governmental agencies:			
State	88,646	87,884	71,738
Federal	8,381	12,131	6,294
Charges for current services	19,883	19,883	19,601
Other revenue	3,623	4,048	204
<b>Total revenues</b>	<b>121,231</b>	<b>124,644</b>	<b>98,887</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public ways and facilities:			
Public works, road	125,024	128,470	53,470
Total public ways and facilities	125,024	128,470	53,470
Capital outlay	41,111	41,130	41,104
<b>Total expenditures</b>	<b>166,135</b>	<b>169,600</b>	<b>94,574</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(44,904)</b>	<b>(44,956)</b>	<b>4,313</b>
<b>Other financing sources (uses):</b>			
Sale of capital assets			2,065
Transfers out	(2,597)	(2,597)	(1,993)
<b>Total other financing sources (uses)</b>	<b>(2,597)</b>	<b>(2,597)</b>	<b>72</b>
<b>Net change in fund balances</b>	<b>(47,501)</b>	<b>(47,553)</b>	<b>4,385</b>
Fund balances at beginning of year	115,467	115,467	115,467
Increase (decrease) in			
Nonspendable inventories		(231)	(231)
<b>Fund balances at end of year</b>	<b>\$ 67,966</b>	<b>67,683</b>	<b>119,621</b>

## ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

### Airport Fund

This fund is used to account for the maintenance, operations and development of County airports. A major objective of the airport program is to purchase and develop airport property in order to create tax revenues and create jobs in the private sector.

### Sanitation Districts Fund

This fund is used to account for the activities of all individual sanitation districts governed by the County Board of Supervisors.

### Wastewater Management Fund

This fund is used to account for operational services and support provided to sanitation districts governed by the County Board of Supervisors.

# Combining Financial Statements - Nonmajor Enterprise Funds

## COMBINING STATEMENT OF NET ASSETS ENTERPRISE FUNDS

June 30, 2011 (In Thousands)

	Airport Fund	Sanitation Districts Fund	Wastewater Management Fund	Total Enterprise Funds
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 7,414	72,737	2,269	82,420
Receivables, net	4,913	860	35	5,808
Due from other funds	2	1	256	259
Inventories	1			1
<b>Total current assets</b>	<b>12,330</b>	<b>73,598</b>	<b>2,560</b>	<b>88,488</b>
Noncurrent assets:				
Due from other funds	3,363			3,363
Capital assets:				
Land	10,476	1,069	20	11,565
Construction in progress	3,958	8,629		12,587
Buildings and improvements	109,783	4,283	721	114,787
Equipment	563	446	160	1,169
Road infrastructure	6,445			6,445
Sewer infrastructure		85,764		85,764
Accumulated depreciation	(30,123)	(36,795)	(565)	(67,483)
<b>Total noncurrent assets</b>	<b>104,465</b>	<b>63,396</b>	<b>336</b>	<b>168,197</b>
<b>Total assets</b>	<b>116,795</b>	<b>136,994</b>	<b>2,896</b>	<b>256,685</b>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	260	625	11	896
Accrued payroll	98		121	219
Due to other funds	195	720	140	1,055
Unearned revenue	49			49
Loans payable	254			254
Compensated absences	79		97	176
<b>Total current liabilities</b>	<b>935</b>	<b>1,345</b>	<b>369</b>	<b>2,649</b>
Noncurrent liabilities:				
Loans payable	1,312			1,312
Compensated absences	113		139	252
<b>Total noncurrent liabilities</b>	<b>1,425</b>		<b>139</b>	<b>1,564</b>
<b>Total liabilities</b>	<b>2,360</b>	<b>1,345</b>	<b>508</b>	<b>4,213</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	99,536	63,396	336	163,268
Unrestricted net assets	14,899	72,253	2,052	89,204
<b>Total net assets</b>	<b>\$ 114,435</b>	<b>135,649</b>	<b>2,388</b>	<b>252,472</b>

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
 ENTERPRISE FUNDS**

For the Year Ended June 30, 2011 (In Thousands)

	Airport Fund	Sanitation Districts Fund	Wastewater Management Fund	Total Enterprise Funds
<b>Operating revenues:</b>				
Charges for current services	\$ 11,301	20,431	6,509	38,241
Other revenue	1		6	7
<b>Total operating revenues</b>	<b>11,302</b>	<b>20,431</b>	<b>6,515</b>	<b>38,248</b>
<b>Operating expenses:</b>				
Salaries and employee benefits	3,208		3,835	7,043
Repairs and maintenance	1,618	5,346	18	6,982
Equipment rental	445		546	991
Sewage processing		13,517		13,517
Contracted services	3,064		1,087	4,151
Depreciation	3,595	1,765	17	5,377
Utilities	236		13	249
Fuel	2			2
Other	558	1,003	284	1,845
<b>Total operating expenses</b>	<b>12,726</b>	<b>21,631</b>	<b>5,800</b>	<b>40,157</b>
<b>Operating income (loss)</b>	<b>(1,424)</b>	<b>(1,200)</b>	<b>715</b>	<b>(1,909)</b>
<b>Nonoperating revenues (expenses):</b>				
Grants	1,513		31	1,544
Investment earnings	257	313	12	582
Interest expense	(102)			(102)
Gain (loss) on disposal of assets	(6)	(18)	(5)	(29)
<b>Total nonoperating revenues (expenses)</b>	<b>1,662</b>	<b>295</b>	<b>38</b>	<b>1,995</b>
<b>Income (loss) before capital contributions and transfers</b>	<b>238</b>	<b>(905)</b>	<b>753</b>	<b>86</b>
Transfers in	50	1,059		1,109
Transfers out	(154)		(177)	(331)
<b>Change in net assets</b>	<b>134</b>	<b>154</b>	<b>576</b>	<b>864</b>
Net assets (deficits) at beginning of year	114,301	135,495	1,812	251,608
<b>Net assets (deficits) at end of year</b>	<b>\$ 114,435</b>	<b>135,649</b>	<b>2,388</b>	<b>252,472</b>

# Combining Financial Statements - Nonmajor Enterprise Funds

Comprehensive Annual Financial Report for the Year Ended June 30, 2011 ~ County of San Diego

## COMBINING STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

For the Year Ended June 30, 2011 (In Thousands)

	Airport Fund	Sanitation Districts Fund	Wastewater Management Fund	Total Enterprise Funds
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 11,339	20,222	25	31,586
Cash received from other funds	65	327	6,493	6,885
Cash payments to suppliers	(5,819)	(19,952)	(1,625)	(27,396)
Cash payments to employees	(3,229)		(3,826)	(7,055)
Cash payments to other funds	(679)	(87)	(244)	(1,010)
Net cash provided (used) by operating activities	1,677	510	823	3,010
<b>Cash flows from noncapital financing activities:</b>				
Operating grants	9,173			9,173
Transfers from other funds	50	1,059		1,109
Transfers to other funds	(154)		(177)	(331)
Net cash provided (used) by noncapital financing activities	9,069	1,059	(177)	9,951
<b>Cash flows from capital and related financing activities:</b>				
Acquisition of capital assets	(6,847)	(2,274)		(9,121)
Principal paid on long-term debt	(243)			(243)
Interest paid on long-term debt	(102)			(102)
Net cash provided (used) by capital and related financing activities	(7,192)	(2,274)		(9,466)
<b>Cash flows from investing activities:</b>				
Investment earnings	253	363	12	628
Net increase (decrease) in cash and cash equivalents	3,807	(342)	658	4,123
Cash and cash equivalents - beginning of year	3,607	73,079	1,611	78,297
Cash and cash equivalents - end of year	7,414	72,737	2,269	82,420
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating income (loss)	(1,424)	(1,200)	715	(1,909)
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>				
Decrease (increase) in accounts receivables	89	(210)		(121)
Decrease (increase) in due from other funds	1	2	4	7
Decrease (increase) in inventory	(1)			(1)
Increase (decrease) in accounts payable	(540)	(163)	8	(695)
Increase (decrease) in accrued payroll	7		13	20
Increase (decrease) in due to other funds	(34)	316	70	352
Increase (decrease) in unearned revenue	12			12
Increase (decrease) in compensated absences	(28)		(4)	(32)
Depreciation	3,595	1,765	17	5,377
Total adjustments	3,101	1,710	108	4,919
Net cash provided (used) by operating activities	1,677	510	823	3,010
<b>Non-cash investing and capital financing activities:</b>				
Capital acquisitions included in accounts payable	\$ 90	351		441

## INTERNAL SERVICE FUNDS

Internal service funds are established to account for services furnished to other County departments and are financed primarily by these service charges. Because they are exempt from budgetary control, they are free to employ commercial accounting techniques, and are often used in situations where a more accurate determination of operating results is desired.

### Employee Benefits Fund

This fund was established to account for the County's workers' compensation, unemployment insurance and medical insurance activities.

### Facilities Management Fund

This fund was established to account for the financing of public service utilities, property management, architectural and engineering services and mail services provided to other County departments on a cost reimbursement basis.

### Fleet Services Fund

This fund was established to account for the financing of General Services' Fleet vehicles provided to other County departments on a cost reimbursement basis.

### Information Technology Fund

This fund was established to account for the financing of software applications for human resources, payroll, and financial systems as well as telecommunications services provided to other County departments on a cost reimbursement basis.

### Other Miscellaneous Internal Service Funds

This fund was established to provide for the financing of clothing and personal sundry items for persons institutionalized at various County facilities.

### Public Liability Insurance Fund

This fund was established to account for all of the County's public liability claims and related expenses in compliance with the applicable provisions of the law.

### Purchasing Fund

This fund accounts for the financing of materials and supplies provided to County departments and provides record storage services; all on a cost reimbursement basis.

### Road and Communication Equipment Fund

This fund was established to account for the financing of public works and communications equipment provided to other County departments on a cost reimbursement basis.

### Special District Loans Fund

This fund was established to provide financing for start up services for new and existing County Service Districts on a cost reimbursement basis.

# Combining Financial Statements - Internal Service Funds

## COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS

June 30, 2011 (In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds
<b>ASSETS</b>					
Current assets:					
Pooled cash and investments	\$ 103,669	7,065	17,718	14,137	4,751
Receivables, net	140	1,056	227	2,315	70
Due from other funds	1,521	5,408	2,756	12,389	425
Inventories		313	871		146
<b>Total current assets</b>	<b>105,330</b>	<b>13,842</b>	<b>21,572</b>	<b>28,841</b>	<b>5,392</b>
Noncurrent assets:					
Due from other funds					
Capital assets:					
Equipment		1,467	100,537		275
Software		440		63,819	
Accumulated depreciation/amortization		(567)	(58,450)	(60,859)	(272)
<b>Total noncurrent assets</b>		<b>1,340</b>	<b>42,087</b>	<b>2,960</b>	<b>3</b>
<b>Total assets</b>	<b>105,330</b>	<b>15,182</b>	<b>63,659</b>	<b>31,801</b>	<b>5,395</b>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	3,321	4,378	1,848	18,632	480
Accrued payroll		766	152		
Accrued interest		4			
Due to other funds	2,267	625	159	1	80
Unearned revenue		500	1		
Loans payable		855			
Capital lease payable		27			
Compensated absences		697	87		
Claims and judgments	24,783				
<b>Total current liabilities</b>	<b>30,371</b>	<b>7,852</b>	<b>2,247</b>	<b>18,633</b>	<b>560</b>
Noncurrent liabilities:					
Loans payable		3,766			
Capital lease payable		185			
Compensated absences		993	124		
Claims and judgments	81,780				
<b>Total noncurrent liabilities</b>	<b>81,780</b>	<b>4,944</b>	<b>124</b>		
<b>Total liabilities</b>	<b>112,151</b>	<b>12,796</b>	<b>2,371</b>	<b>18,633</b>	<b>560</b>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt		1,128	42,087	2,960	3
Unrestricted net assets (deficits)	(6,821)	1,258	19,201	10,208	4,832
<b>Total net assets (deficits)</b>	<b>\$ (6,821)</b>	<b>2,386</b>	<b>61,288</b>	<b>13,168</b>	<b>4,835</b>

Continued

**COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS**

June 30, 2011 (In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
<b>ASSETS</b>					
Current assets:					
Pooled cash and investments	\$ 32,716	2,173	7,823	809	190,861
Receivables, net	45	3	9		3,865
Due from other funds		332		40	22,871
Inventories		2			1,332
Total current assets	32,761	2,510	7,832	849	218,929
Noncurrent assets:					
Due from other funds				60	60
Capital assets:					
Equipment		227	30,677		133,183
Software		2,878			67,137
Accumulated depreciation/amortization		(1,916)	(16,542)		(138,606)
Total noncurrent assets		1,189	14,135	60	61,774
Total assets	32,761	3,699	21,967	909	280,703
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	51	6	20		28,736
Accrued payroll		167			1,085
Accrued interest					4
Due to other funds	1,217	178	417		4,944
Unearned revenue					501
Loans payable					855
Capital lease payable					27
Compensated absences		154			938
Claims and judgments	11,569				36,352
Total current liabilities	12,837	505	437		73,442
Noncurrent liabilities:					
Loans payable					3,766
Capital lease payable					185
Compensated absences		219			1,336
Claims and judgments	17,467				99,247
Total noncurrent liabilities	17,467	219			104,534
Total liabilities	30,304	724	437		177,976
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt		1,189	14,135		61,502
Unrestricted net assets (deficits)	2,457	1,786	7,395	909	41,225
Total net assets (deficits)	\$ 2,457	2,975	21,530	909	102,727

# Combining Financial Statements - Internal Service Funds

## COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2011 (In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds
<b>Operating revenues:</b>					
Charges for current services	\$ 31,831	87,859	33,734	114,950	4,163
Other revenue	133	1,248	280	380	2,031
<b>Total operating revenues</b>	<b>31,964</b>	<b>89,107</b>	<b>34,014</b>	<b>115,330</b>	<b>6,194</b>
<b>Operating expenses:</b>					
Salaries and employee benefits		25,044	4,891		
Repairs and maintenance		20,296	6,826		6
Equipment rental		61	91		
Contracted services	8,757	18,734	900	111,761	1,988
Depreciation/amortization		98	10,094	2,420	
Utilities		21,118	331		
Cost of material		3,998	122		1,697
Claims and judgments	32,707				
Fuel		298	10,012		2
Other		3,611	896		86
<b>Total operating expenses</b>	<b>41,464</b>	<b>93,258</b>	<b>34,163</b>	<b>114,181</b>	<b>3,779</b>
<b>Operating income (loss)</b>	<b>(9,500)</b>	<b>(4,151)</b>	<b>(149)</b>	<b>1,149</b>	<b>2,415</b>
<b>Nonoperating revenues (expenses):</b>					
Grants		6,314			
Investment earnings	491		114		
Interest expense		(289)		(36)	
Gain (loss) on disposal of assets		2	396		
<b>Total nonoperating revenues (expenses)</b>	<b>491</b>	<b>6,027</b>	<b>510</b>	<b>(36)</b>	
<b>Income (loss) before capital contributions and transfers</b>	<b>(9,009)</b>	<b>1,876</b>	<b>361</b>	<b>1,113</b>	<b>2,415</b>
Capital contributions		403	3		
Transfers in	258	1,415	1,322	1,998	
Transfers out		(1,153)	(215)		(1,992)
<b>Change in net assets</b>	<b>(8,751)</b>	<b>2,541</b>	<b>1,471</b>	<b>3,111</b>	<b>423</b>
Net assets (deficits) at beginning of year	1,930	(155)	59,817	10,057	4,412
<b>Net assets (deficits) at end of year</b>	<b>\$ (6,821)</b>	<b>2,386</b>	<b>61,288</b>	<b>13,168</b>	<b>4,835</b>

Continued

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS**

For the Year Ended June 30, 2011 (In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Operating revenues:					
Charges for current services	\$ 14,250	5,702	7,832		300,321
Other revenue	229	458	5		4,764
Total operating revenues	14,479	6,160	7,837		305,085
Operating expenses:					
Salaries and employee benefits		5,407			35,342
Repairs and maintenance		27	3,070		30,225
Equipment rental		902			1,054
Contracted services	7,636	1,046	457		151,279
Depreciation/amortization		981	2,306		15,899
Utilities		8			21,457
Cost of material		1			5,818
Claims and judgments	14,950				47,657
Fuel			1,302		11,614
Other	6	879			5,478
Total operating expenses	22,592	9,251	7,135		325,823
Operating income (loss)	(8,113)	(3,091)	702		(20,738)
Nonoperating revenues (expenses):					
Grants		1			6,315
Investment earnings	167	6	32		810
Interest expense					(325)
Gain (loss) on disposal of assets			(133)		265
Total nonoperating revenues (expenses)	167	7	(101)		7,065
Income (loss) before capital contributions and transfers	(7,946)	(3,084)	601		(13,673)
Capital contributions					406
Transfers in		1,766			6,759
Transfers out		(261)			(3,621)
Change in net assets	(7,946)	(1,579)	601		(10,129)
Net assets (deficits) at beginning of year	10,403	4,554	20,929	909	112,856
Net assets (deficits) at end of year	\$ 2,457	2,975	21,530	909	102,727

# Combining Financial Statements - Internal Service Funds

Comprehensive Annual Financial Report for the Year Ended June 30, 2011 ~ County of San Diego

## COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2011 (In Thousands)

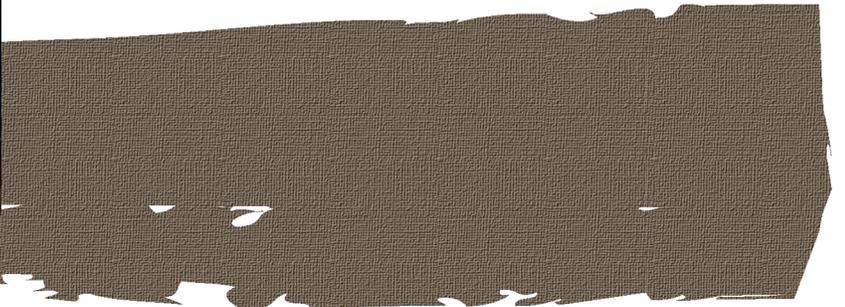
	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds
<b>Cash flows from operating activities:</b>					
Cash received from customers	\$ 132	2,961	1,188	897	6,183
Cash received from other funds	33,514	87,720	32,087	120,892	38
Cash payments to suppliers	(8,829)	(65,449)	(16,721)	(122,555)	(3,745)
Cash payments to employees		(24,899)	(4,849)		
Cash payments to other funds		(4,266)	(1,874)	(1,259)	(97)
Cash paid for claims and judgments	(21,117)				
Net cash provided (used) by operating activities	3,700	(3,933)	9,831	(2,025)	2,379
<b>Cash flows from noncapital financing activities:</b>					
Operating grants		7,054			
Transfers from other funds	258	1,415	1,322	1,998	
Transfers to other funds		(1,153)	(215)		(1,992)
Payments received on advances to other funds					
Principal paid on long-term debt		(767)			
Interest paid on long-term debt		(275)			
Proceeds from loans		655			
Net cash provided (used) by noncapital financing activities	258	6,929	1,107	1,998	(1,992)
<b>Cash flows from capital and related financing activities:</b>					
Capital contributions			3		
Acquisition of capital assets		(99)	(8,166)		
Proceeds from sale of assets		2	729		
Principal paid on capital lease		(30)			
Interest paid on long-term debt				(36)	
Interest paid on capital lease		(14)			
Net cash provided (used) by capital and related financing activities		(141)	(7,434)	(36)	
<b>Cash flows from investing activities:</b>					
Investment earnings	550		88		
Net increase (decrease) in cash and cash equivalents	4,508	2,855	3,592	(63)	387
Cash and cash equivalents - beginning of year	99,161	4,210	14,126	14,200	4,364
Cash and cash equivalents - end of year	103,669	7,065	17,718	14,137	4,751
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>					
Operating income (loss)	(9,500)	(4,151)	(149)	1,149	2,415
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>					
Decrease (increase) in accounts receivables		(455)	(55)	(2,091)	(12)
Decrease (increase) in due from other funds	33	2,168	(682)	6,446	38
Decrease (increase) in inventory		(3)	19		2
Increase (decrease) in accounts payable	(73)	(745)	555	(8,690)	24
Increase (decrease) in accrued payroll		72	36		
Increase (decrease) in due to other funds	1,650	(876)	5	(1,259)	(88)
Increase (decrease) in unearned revenue		(140)			
Increase (decrease) in compensated absences		99	8		
Increase (decrease) in claims and judgments	11,590				
Depreciation/amortization		98	10,094	2,420	
Total adjustments	13,200	218	9,980	(3,174)	(36)
Net cash provided (used) by operating activities	3,700	(3,933)	9,831	(2,025)	2,379
<b>Non-cash investing and capital financing activities:</b>					
Capital acquisitions included in accounts payable			425		
Governmental contributions of capital assets	\$	403			

Continued

**COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS**

For the Year Ended June 30, 2011 (In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
<b>Cash flows from operating activities:</b>					
Cash received from customers	\$ 228	458	5		12,052
Cash received from other funds	14,685	5,929	8,057		302,922
Cash payments to suppliers	(7,720)	(1,443)	(152)		(226,614)
Cash payments to employees		(5,445)			(35,193)
Cash payments to other funds		(1,333)	(4,737)		(13,566)
Cash paid for claims and judgments	(9,040)				(30,157)
Net cash provided (used) by operating activities	(1,847)	(1,834)	3,173		9,444
<b>Cash flows from noncapital financing activities:</b>					
Operating grants		1			7,055
Transfers from other funds		1,766			6,759
Transfers to other funds		(261)			(3,621)
Payments received on advances to other funds				47	47
Principal paid on long-term debt					(767)
Interest paid on long-term debt					(275)
Proceeds from loans					655
Net cash provided (used) by noncapital financing activities		1,506		47	9,853
<b>Cash flows from capital and related financing activities:</b>					
Capital contributions					3
Acquisition of capital assets			(1,168)		(9,433)
Proceeds from sale of assets			103		834
Principal paid on capital lease					(30)
Interest paid on long-term debt					(36)
Interest paid on capital lease					(14)
Net cash provided (used) by capital and related financing activities			(1,065)		(8,676)
<b>Cash flows from investing activities:</b>					
Investment earnings	193	8	33		872
Net increase (decrease) in cash and cash equivalents	(1,654)	(320)	2,141	47	11,493
Cash and cash equivalents - beginning of year	34,370	2,493	5,682	762	179,368
Cash and cash equivalents - end of year	32,716	2,173	7,823	809	190,861
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>					
Operating income (loss)	(8,113)	(3,091)	702		(20,738)
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>					
Decrease (increase) in accounts receivables					(2,613)
Decrease (increase) in due from other funds		229	225		8,457
Decrease (increase) in inventory					18
Increase (decrease) in accounts payable	(79)	1	(128)		(9,135)
Increase (decrease) in accrued payroll		10			118
Increase (decrease) in due to other funds	435	69	68		4
Increase (decrease) in unearned revenue					(140)
Increase (decrease) in compensated absences		(33)			74
Increase (decrease) in claims and judgments	5,910				17,500
Depreciation/amortization		981	2,306		15,899
Total adjustments	6,266	1,257	2,471		30,182
Net cash provided (used) by operating activities	(1,847)	(1,834)	3,173		9,444
<b>Non-cash investing and capital financing activities:</b>					
Capital acquisitions included in accounts payable			15		440
Governmental contributions of capital assets	\$				403



## INVESTMENT TRUST FUNDS

Investment trust funds are used to account for investments held on behalf of external entities in either the County pool or specific investments. These assets are held in a fiduciary capacity and accordingly, net assets reported in the Investment Trust funds are held in trust for pool participants and individual investment accounts.

### Pooled Investments - Investment Trust Fund

This fund was established to account for the external portion of the County Treasurer's investment pool in which the County, its component units and legally separate governments commingle or pool their resources in an investment pool.

### Specific Investments - Investment Trust Fund

This fund was created for the purpose of reporting individual investments which are offered as an alternative to a pooled position. It includes specific investments for external entities.

**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**  
**Investment Trust Funds**

June 30, 2011 (In Thousands)

	Pooled Investments - Investment Trust	Specific Investments - Investment Trust	Total
<b>ASSETS</b>			
Pooled cash and investments	\$ 3,425,355		3,425,355
Investments with fiscal agents		353	353
Receivables:			
Investment earnings receivable	5,242	1	5,243
<b>Total assets</b>	<b>3,430,597</b>	<b>354</b>	<b>3,430,951</b>
<b>NET ASSETS</b>			
Held in trust for pool participants	3,430,597		3,430,597
Held in trust for individual investment accounts		354	354
<b>Total held in trust</b>	<b>\$ 3,430,597</b>	<b>354</b>	<b>3,430,951</b>

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**Investment Trust Funds**

For the Year Ended June 30, 2011 (In Thousands)

	Pooled Investments - Investment Trust	Specific Investments - Investment Trust	Total
<b>ADDITIONS</b>			
Contributions:			
Contributions to investments	\$ 6,122,777		6,122,777
Total contributions	6,122,777		6,122,777
Investment earnings:			
Net increase (decrease) in fair value of investments	(5,396)	(71)	(5,467)
Investment earnings	22,924	1,989	24,913
Total investment earnings	17,528	1,918	19,446
Total additions	6,140,305	1,918	6,142,223
<b>DEDUCTIONS</b>			
Distributions from investments	5,699,199	157,625	5,856,824
Total deductions	5,699,199	157,625	5,856,824
Change in net assets	441,106	(155,707)	285,399
Net assets at beginning of year	2,989,491	156,061	3,145,552
Net assets at end of year	\$ 3,430,597	354	3,430,951



## AGENCY FUNDS

Agency funds are used to account for situations where the County's role is purely custodial, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Accordingly, assets reported in the agency funds are offset by a liability to the party on whose behalf they are held.

### Property Tax Collection Funds

These funds are used for recording the collection and distribution of property taxes.

### Other Agency Funds

These funds maintain assets held in an agent capacity for other governments, organizations and individuals. These assets do not support the County's programs or services. Any portion of agency fund assets held at fiscal year end for other funds are reported in those funds rather than in the agency funds.

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Agency Funds**

For the Year Ended June 30, 2011 (In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
<b>PROPERTY TAX COLLECTION FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 56,459	14,961,966	14,969,333	49,092
Accounts receivable		3,778	1,229	2,549
Investment earnings receivable	522	4,006	4,198	330
Taxes receivable		5,485,229	5,485,229	
<b>Total assets</b>	<b>56,981</b>	<b>20,454,979</b>	<b>20,459,989</b>	<b>51,971</b>
<b>LIABILITIES</b>				
Accounts payable	133	1,974,884	1,972,914	2,103
Due to other governments	56,848	19,754,730	19,761,710	49,868
<b>Total liabilities</b>	<b>56,981</b>	<b>21,729,614</b>	<b>21,734,624</b>	<b>51,971</b>
<b>OTHER AGENCY FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments	295,388	18,739,060	18,728,025	306,423
Cash with fiscal agents	1,685	12,139	12,499	1,325
Accounts receivable	282	612	299	595
Investment earnings receivable	6,123	69,895	68,994	7,024
Other receivables		21,210	21,210	
<b>Total assets</b>	<b>303,478</b>	<b>18,842,916</b>	<b>18,831,027</b>	<b>315,367</b>
<b>LIABILITIES</b>				
Accounts payable	23,018	2,326,353	2,329,711	19,660
Warrants outstanding	171,207	9,122,333	9,102,313	191,227
Accrued payroll	38	17,046	17,051	33
Due to other governments	109,215	2,018,052	2,022,820	104,447
<b>Total liabilities</b>	<b>303,478</b>	<b>13,483,784</b>	<b>13,471,895</b>	<b>315,367</b>
<b>TOTAL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments	351,847	33,701,026	33,697,358	355,515
Cash with fiscal agents	1,685	12,139	12,499	1,325
Accounts receivable	282	4,390	1,528	3,144
Investment earnings receivable	6,645	73,901	73,192	7,354
Taxes receivable		5,485,229	5,485,229	
Other receivables		21,210	21,210	
<b>Total assets</b>	<b>360,459</b>	<b>39,297,895</b>	<b>39,291,016</b>	<b>367,338</b>
<b>LIABILITIES</b>				
Accounts payable	23,151	4,301,237	4,302,625	21,763
Warrants outstanding	171,207	9,122,333	9,102,313	191,227
Accrued payroll	38	17,046	17,051	33
Due to other governments	166,063	21,772,782	21,784,530	154,315
<b>Total liabilities</b>	<b>\$ 360,459</b>	<b>35,213,398</b>	<b>35,206,519</b>	<b>367,338</b>