



**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 Housing Fund

Pursuant to the provisions of California Assembly Bill ABx1 26, the County elected to assume the housing functions and take over the housing assets of the former San Diego County Redevelopment Agency, along with the related rights, powers, liabilities, duties and obligations. As a result, this fund was created on February 1, 2012.

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.

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. Pursuant to California Assembly Bill ABx1 26, the San Diego County Redevelopment Agency was dissolved on February 1, 2012.

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. Pursuant to California Assembly Bill ABx1 26, the San Diego County Redevelopment Agency was dissolved on February 1, 2012.

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.

SANCAL Fund

This fund is used to account for the expenditures of the proceeds from the sale of certificates of participation of the San Diego Capital Asset Leasing Corporation used to pay construction costs for the County Administration Center Waterfront Park. This fund is restricted for capital projects per various debt covenants.

**COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2012 (In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 355,116	11,404	50,951	417,471
Receivables, net	58,247	189	229	58,665
Property taxes receivables, net	429			429
Due from other funds	4,811	36	19,359	24,206
Inventories	1,458			1,458
Deposits with others	16			16
Prepaid items	390			390
Restricted assets:				
Cash with fiscal agents	85			85
Investments with fiscal agents	47,454	15,898		63,352
Lease receivable		7,117		7,117
Total assets	468,006	34,644	70,539	573,189
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	9,872	9	26,919	36,800
Accrued payroll	2,583			2,583
Due to other funds	19,742	29	3,507	23,278
Deferred revenues	28,314	7,117		35,431
Unearned revenue	17,726			17,726
Total liabilities	78,237	7,155	30,426	115,818
Fund Balances				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids	3,807			3,807
Inventories and deposits with others	1,474			1,474
Restricted for:				
Creditors - Debt service	47,249	27,489		74,738
Creditors - Capital projects			34,593	34,593
Grantors - Housing assistance	31,347			31,347
Laws or regulations of other governments:				
Future road improvements	125,904			125,904
Fund purpose	89,319			89,319
Other purposes	26,300			26,300
Committed to:				
Capital projects' funding			5,520	5,520
Other purposes	64,369			64,369
Total fund balances	389,769	27,489	40,113	457,371
Total liabilities and fund balances	\$ 468,006	34,644	70,539	573,189

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

June 30, 2012 (In Thousands)

	Air Pollution Fund	Asset Forfeiture Program Fund	County Housing Fund	County Library Fund	County Service District Funds	Edgemoor Development Fund
ASSETS						
Pooled cash and investments	\$ 30,526	9,735		8,148	21,086	22,605
Receivables, net	3,948	9	3,829	1,554	608	16
Property taxes receivables, net				329	42	
Due from other funds					643	
Inventories	177	119		61	29	
Deposits with others						
Prepaid items			275			
Restricted assets:						
Cash with fiscal agents						
Investments with fiscal agents						
Total assets	34,651	9,863	4,104	10,092	22,408	22,621
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	2,208	37		418	2,310	
Accrued payroll	517			650		
Due to other funds	343	243		662	1,349	9,307
Deferred revenues			412	324	38	
Unearned revenue	13,878			457	57	
Total liabilities	16,946	280	412	2,511	3,754	9,307
Fund Balances						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids						
Inventories and deposits with others						
	177	119	3,692	61	29	
Restricted for:						
Creditors - Debt service						
Grantors - Housing assistance						
Laws or regulations of other governments:						
Future road improvements						
	17,528	9,464		7,520	18,625	13,314
Fund purpose						
Other purposes						
Committed to:						
Other purposes						
Total fund balances	17,705	9,583	3,692	7,581	18,654	13,314
Total liabilities and fund balances	\$ 34,651	9,863	4,104	10,092	22,408	22,621

Continued on next page ►►►

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

June 30, 2012 (In Thousands)

(Continued)	Flood Control District Fund	Housing Authority Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund
ASSETS						
Pooled cash and investments	\$ 26,531	26,549	713	65,717	9,849	1,410
Receivables, net	39	8,499	1	687	275	2
Property taxes receivables, net	43					15
Due from other funds	369	12	147	15	7	
Inventories					20	10
Deposits with others		16				
Prepaid items		1				
Restricted assets:						
Cash with fiscal agents		85				
Investments with fiscal agents		385				
Total assets	26,982	35,547	861	66,419	10,151	1,437
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	83	438	91	216	345	113
Accrued payroll				56		
Due to other funds	628	1,789	685	71	282	19
Deferred revenues	41			486		14
Unearned revenue	64	1,572		1,221		14
Total liabilities	816	3,799	776	2,050	627	160
Fund Balances						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids		1				
Inventories and deposits with others		16			20	10
Restricted for:						
Creditors - Debt service		250				
Grantors - Housing assistance		31,347				
Laws or regulations of other governments:						
Future road improvements						
Fund purpose			85		9,504	1,267
Other purposes	26,166	134				
Committed to:						
Other purposes				64,369		
Total fund balances	26,166	31,748	85	64,369	9,524	1,277
Total liabilities and fund balances	\$ 26,982	35,547	861	66,419	10,151	1,437

Continued on next page ►►►

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

June 30, 2012 (In Thousands)

(Continued)	Other Special Districts Funds	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
ASSETS					
Pooled cash and investments	\$ 577	11,520	120,150		355,116
Receivables, net	1	10	22,455	16,314	58,247
Property taxes receivables, net					429
Due from other funds			3,618		4,811
Inventories			1,042		1,458
Deposits with others					16
Prepaid items			114		390
Restricted assets:					
Cash with fiscal agents					85
Investments with fiscal agents				47,069	47,454
Total assets	578	11,530	147,379	63,383	468,006
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable		1	3,542	70	9,872
Accrued payroll			1,360		2,583
Due to other funds		95	4,269		19,742
Deferred revenues			10,685	16,314	28,314
Unearned revenue			463		17,726
Total liabilities		96	20,319	16,384	78,237
Fund Balances					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids			114		3,807
Inventories and deposits with others			1,042		1,474
Restricted for:					
Creditors - Debt service				46,999	47,249
Grantors - Housing assistance					31,347
Laws or regulations of other governments:					
Future road improvements			125,904		125,904
Fund purpose	578	11,434			89,319
Other purposes					26,300
Committed to:					
Other purposes					64,369
Total fund balances	578	11,434	127,060	46,999	389,769
Total liabilities and fund balances	\$ 578	11,530	147,379	63,383	468,006

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

June 30, 2012 (In Thousands)

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
ASSETS				
Pooled cash and investments	\$ 613	1,796	8,995	11,404
Receivables, net	1	111	77	189
Due from other funds	36			36
Restricted assets:				
Investments with fiscal agents	8	11,179	4,711	15,898
Lease receivable		7,117		7,117
Total assets	658	20,203	13,783	34,644
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable		2	7	9
Due to other funds	29			29
Deferred revenues		7,117		7,117
Total liabilities	29	7,119	7	7,155
Fund Balances				
Restricted for:				
Creditors - Debt service	629	13,084	13,776	27,489
Total fund balances	629	13,084	13,776	27,489
Total liabilities and fund balances	\$ 658	20,203	13,783	34,644

**COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 Capital Projects Funds**

June 30, 2012 (In Thousands)

	Capital Outlay Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Capital Projects Funds
ASSETS				
Pooled cash and investments	\$ 5,488	16,211	29,252	50,951
Receivables, net	214	15		229
Due from other funds	19,359			19,359
Total assets	25,061	16,226	29,252	70,539
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	18,832	8,060	27	26,919
Due to other funds	709	1,571	1,227	3,507
Total liabilities	19,541	9,631	1,254	30,426
Fund Balances				
Restricted for:				
Creditors - Capital projects		6,595	27,998	34,593
Committed to:				
Capital projects' funding	5,520			5,520
Total fund balances	5,520	6,595	27,998	40,113
Total liabilities and fund balances	\$ 25,061	16,226	29,252	70,539

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

For the Year Ended June 30, 2012 (In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 40,651			40,651
Licenses, permits and franchise fees	9,271			9,271
Fines, forfeitures and penalties	2,913			2,913
Revenue from use of money and property	8,189	1,728	109	10,026
Aid from other governmental agencies:				
State	94,136		302	94,438
Federal	137,101		858	137,959
Other	16,210		540	16,750
Charges for current services	33,529			33,529
Other	41,860	7,130	1,496	50,486
Total revenues	383,860	8,858	3,305	396,023
Expenditures:				
Current:				
General government	1,657	290	5,120	7,067
Public protection	8,857			8,857
Public ways and facilities	63,622			63,622
Health and sanitation	46,588			46,588
Public assistance	136,701			136,701
Education	31,366			31,366
Recreation and cultural	2,127			2,127
Capital outlay	40,087		138,968	179,055
Debt service:				
Principal	3,895	34,146		38,041
Interest	25,472	51,540		77,012
Bond issuance costs		374		374
Total expenditures	360,372	86,350	144,088	590,810
Excess (deficiency) of revenues over (under) expenditures	23,488	(77,492)	(140,783)	(194,787)
Other financing sources (uses):				
Sale of capital assets	380			380
Issuance of bonds and loans:				
Face value of bonds issued		2,479	30,186	32,665
Discount on issuance of bonds			(182)	(182)
Transfers in	23,155	73,518	119,371	216,044
Transfers out	(25,222)			(25,222)
Total other financing sources (uses)	(1,687)	75,997	149,375	223,685
Extraordinary loss	(1,971)	(1,155)		(3,126)
Net change in fund balances	19,830	(2,650)	8,592	25,772
Fund balances at beginning of year	369,866	30,139	31,521	431,526
Increase (decrease) in nonspendable inventories	73			73
Fund balances at end of year	\$ 389,769	27,489	40,113	457,371

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

For the Year Ended June 30, 2012 (In Thousands)

	Air Pollution Fund	Asset Forfeiture Program Fund	County Housing Fund	County Library Fund	County Service District Funds	Edgemoor Development Fund
Revenues:						
Taxes	\$			29,207	4,267	
Licenses, permits and franchise fees	7,669					
Fines, forfeitures and penalties	1,792	1,004				
Revenue from use of money and property	143	42		38	191	317
Aid from other governmental agencies:						
State	12,530			421	40	
Federal	2,639			1	32	15,239
Other	11,332			1,471	3,307	
Charges for current services	864			886	7,468	
Other	180	10		689	41	5,300
Total revenues	37,149	1,056		32,713	15,346	20,856
Expenditures:						
Current:						
General government					183	287
Public protection		719			1,020	
Public ways and facilities					685	
Health and sanitation	31,842				8,810	
Public assistance			20			
Education				31,366		
Recreation and cultural					1,729	
Capital outlay	338	99		521	92	
Debt service:						
Principal						
Interest					5	
Total expenditures	32,180	818	20	31,887	12,524	287
Excess (deficiency) of revenues over (under) expenditures	4,969	238	(20)	826	2,822	20,569
Other financing sources (uses):						
Sale of capital assets	7					
Transfers in			3,712	5	151	
Transfers out	(671)	(190)		(895)	(2,501)	(9,270)
Total other financing sources (uses)	(664)	(190)	3,712	(890)	(2,350)	(9,270)
Extraordinary loss						
Net change in fund balances	4,305	48	3,692	(64)	472	11,299
Fund balances at beginning of year	13,474	9,493		7,634	18,182	2,015
Increase (decrease) in nonspendable inventories	(74)	42		11		
Fund balances at end of year	\$ 17,705	9,583	3,692	7,581	18,654	13,314

Continued on next page ►►►

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

For the Year Ended June 30, 2012 (In Thousands)

(Continued)	Flood Control District Fund	Housing Authority Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund
Revenues:						
Taxes	\$ 3,887					929
Licenses, permits and franchise fees						
Fines, forfeitures and penalties	1			104		
Revenue from use of money and property	60	1,062	8	612	3,321	6
Aid from other governmental agencies:						
State	38			272	6	9
Federal	330	114,514				
Other		100				
Charges for current services	799	2,741	649	1,027		715
Other		1,709			981	
Total revenues	5,115	120,126	657	2,015	4,308	1,659
Expenditures:						
Current:						
General government						
Public protection	4,670				2,215	
Public ways and facilities						1,602
Health and sanitation				5,936		
Public assistance		123,601	13,080			
Education						
Recreation and cultural						
Capital outlay	1,478					
Debt service:						
Principal		140				
Interest		25				
Total expenditures	6,148	123,766	13,080	5,936	2,215	1,602
Excess (deficiency) of revenues over (under) expenditures	(1,033)	(3,640)	(12,423)	(3,921)	2,093	57
Other financing sources (uses):						
Sale of capital assets					23	
Transfers in	5,400		12,422		1,419	
Transfers out				(76)	(3,291)	
Total other financing sources (uses)	5,400		12,422	(76)	(1,849)	
Extraordinary loss						
Net change in fund balances	4,367	(3,640)	(1)	(3,997)	244	57
Fund balances at beginning of year	21,799	35,388	86	68,366	9,392	1,216
Increase (decrease) in nonspendable inventories					(112)	4
Fund balances at end of year	\$ 26,166	31,748	85	64,369	9,524	1,277

Continued on next page ►►►

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

For the Year Ended June 30, 2012 (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
Revenues:						
Taxes	\$		2,361			40,651
Licenses, permits and franchise fees		1,481		121		9,271
Fines, forfeitures and penalties	12					2,913
Revenue from use of money and property		53		549	1,787	8,189
Aid from other governmental agencies:						
State	50			80,770		94,136
Federal				4,346		137,101
Other						16,210
Charges for current services	123			18,257		33,529
Other			118	5,323	27,509	41,860
Total revenues	185	1,534	2,479	109,366	29,296	383,860
Expenditures:						
Current:						
General government			1,022		165	1,657
Public protection	233					8,857
Public ways and facilities				61,335		63,622
Health and sanitation						46,588
Public assistance						136,701
Education						31,366
Recreation and cultural		398				2,127
Capital outlay				37,559		40,087
Debt service:						
Principal					3,755	3,895
Interest					25,442	25,472
Total expenditures	233	398	1,022	98,894	29,362	360,372
Excess (deficiency) of revenues over (under) expenditures	(48)	1,136	1,457	10,472	(66)	23,488
Other financing sources (uses):						
Sale of capital assets				350		380
Transfers in		25		21		23,155
Transfers out	(50)	(197)	(4,475)	(3,606)		(25,222)
Total other financing sources (uses)	(50)	(172)	(4,475)	(3,235)		(1,687)
Extraordinary loss			(1,971)			(1,971)
Net change in fund balances	(98)	964	(4,989)	7,237	(66)	19,830
Fund balances at beginning of year	676	10,470	4,989	119,621	47,065	369,866
Increase (decrease) in nonspendable inventories				202		73
Fund balances at end of year	\$ 578	11,434		127,060	46,999	389,769

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

For the Year Ended June 30, 2012 (In Thousands)

	Pension Obligation Bonds Fund	Redevelopment Agency Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
Revenues:					
Revenue from use of money and property	\$ 3		1,378	347	1,728
Other	7,130				7,130
Total revenues	7,133		1,378	347	8,858
Expenditures:					
Current:					
General government			290		290
Debt service:					
Principal	33,176	375	595		34,146
Interest	48,200	388	2,564	388	51,540
Bond issuance costs				374	374
Total expenditures	81,376	763	3,449	762	86,350
Excess (deficiency) of revenues over (under) expenditures	(74,243)	(763)	(2,071)	(415)	(77,492)
Other financing sources (uses):					
Issuance of bonds and loans:					
Face value of bonds issued				2,479	2,479
Transfers in	72,755	763			73,518
Total other financing sources (uses)	72,755	763		2,479	75,997
Extraordinary loss		(1,155)			(1,155)
Net change in fund balances	(1,488)	(1,155)	(2,071)	2,064	(2,650)
Fund balances at beginning of year	2,117	1,155	15,155	11,712	30,139
Fund balances at end of year	\$ 629		13,084	13,776	27,489

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

For the Year Ended June 30, 2012 (In Thousands)

	Capital Outlay Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Capital Projects Funds
Revenues:				
Revenue from use of money and property	\$	28	81	109
Aid from other governmental agencies:				
State	302			302
Federal	858			858
Other	540			540
Other	1,496			1,496
Total revenues	3,196	28	81	3,305
Expenditures:				
Current:				
General government		5,120		5,120
Capital outlay	124,018	12,863	2,087	138,968
Total expenditures	124,018	17,983	2,087	144,088
Excess (deficiency) of revenues over (under) expenditures	(120,822)	(17,955)	(2,006)	(140,783)
Other financing sources (uses):				
Issuance of bonds and loans:				
Face value of bonds issued			30,186	30,186
Discount on issuance of bonds			(182)	(182)
Transfers in	119,371			119,371
Total other financing sources (uses)	119,371		30,004	149,375
Net change in fund balances	(1,451)	(17,955)	27,998	8,592
Fund balances at beginning of year	6,971	24,550		31,521
Fund balances at end of year	\$ 5,520	6,595	27,998	40,113

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

Air Pollution Fund

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 7,548	7,548	7,669
Fines, forfeitures and penalties	900	900	1,792
Revenue from use of money and property	30	30	143
Aid from other governmental agencies:			
State	22,060	29,412	12,530
Federal	3,014	3,014	2,639
Other	10,000	10,000	11,332
Charges for current services	331	331	864
Other	167	167	180
Total revenues	44,050	51,402	37,149
Expenditures:			
Current:			
Health and sanitation:			
Air pollution control	19,906	19,783	18,429
Air pollution control, air quality Proposition 1B GMER program	7,775	13,775	1,344
Air pollution control, air quality State AQIP program		472	
Air pollution control, air quality State LESB program	5,158	5,158	5,149
Air pollution control, GMERP match fund	467	467	
Air pollution control, improvement trust	3,302	3,302	663
Air pollution control, moyer program	7,279	8,085	6,257
Air pollution control, power general mitigation	500	500	
Total health and sanitation	44,387	51,542	31,842
Capital outlay	347	544	338
Total expenditures	44,734	52,086	32,180
Excess (deficiency) of revenues over (under) expenditures	(684)	(684)	4,969
Other financing sources (uses):			
Sale of capital assets			7
Transfers in	7,921	858	
Transfers out	(8,594)	(1,532)	(671)
Total other financing sources (uses)	(673)	(674)	(664)
Net change in fund balances	(1,357)	(1,358)	4,305
Fund balances at beginning of year	13,474	13,474	13,474
Increase (decrease) in nonspendable inventories		(74)	(74)
Fund balances at end of year	\$ 12,117	12,042	17,705

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

Asset Forfeiture Program Fund

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 1,000	1,000	1,004
Revenue from use of money and property	100	100	42
Other			10
Total revenues	1,100	1,100	1,056
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	500	500	301
District attorney asset forfeiture program - state	17	17	12
Probation asset forfeiture program	51	51	19
Sheriff's asset forfeiture program	1,065	722	387
Total public protection	1,633	1,290	719
Capital outlay	14	192	99
Total expenditures	1,647	1,482	818
Excess (deficiency) of revenues over (under) expenditures	(547)	(382)	238
Other financing sources (uses):			
Transfers out	(3,360)	(3,525)	(190)
Total other financing sources (uses)	(3,360)	(3,525)	(190)
Net change in fund balances	(3,907)	(3,907)	48
Fund balances at beginning of year	9,493	9,493	9,493
Increase (decrease) in nonspendable inventories		42	42
Fund balances at end of year	\$ 5,586	5,628	9,583

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

County Housing Fund

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Expenditures:			
Current:			
Public assistance:			
CSHAF Gillespie housing	\$	8	8
CSHAF USDRIP housing		12	12
Total public assistance		20	20
Total expenditures		20	20
Excess (deficiency) of revenues over (under) expenditures		(20)	(20)
Other financing sources (uses):			
Transfers in			3,712
Total other financing sources (uses)			3,712
Net change in fund balances		(20)	3,692
Fund balances at beginning of year			
Fund balances at end of year	\$	(20)	3,692

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

County Library Fund

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 28,348	28,348	29,207
Revenue from use of money and property	105	105	38
Aid from other governmental agencies:			
State	150	225	421
Federal			1
Other	1,000	1,000	1,471
Charges for current services	1,288	1,288	886
Other	973	973	689
Total revenues	31,864	31,939	32,713
Expenditures:			
Current:			
Education:			
County library	34,916	35,001	31,366
Total education	34,916	35,001	31,366
Capital outlay	600	600	521
Total expenditures	35,516	35,601	31,887
Excess (deficiency) of revenues over (under) expenditures	(3,652)	(3,662)	826
Other financing sources (uses):			
Transfers in		10	5
Transfers out	(977)	(977)	(895)
Total other financing sources (uses)	(977)	(967)	(890)
Net change in fund balances	(4,629)	(4,629)	(64)
Fund balances at beginning of year	7,634	7,634	7,634
Increase (decrease) in nonspendable inventories		11	11
Fund balances at end of year	\$ 3,005	3,016	7,581

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

County Service District Funds

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,573	4,573	4,267
Revenue from use of money and property	207	207	191
Aid from other governmental agencies:			
State	25	25	40
Federal			32
Other	2,829	2,812	3,307
Charges for current services	7,945	8,855	7,468
Other			41
Total revenues	15,579	16,472	15,346
Expenditures:			
Current:			
General government:			
Regional Communication System CSA 135	623	53	
Regional Communication System CSA 135 Zone B Del Mar	50	50	35
Regional Communication System CSA 135 Zone F Poway	156	135	120
Regional Communication System CSA 135 Zone H Solana Beach	45	45	28
Total general government	874	283	183
Public protection:			
Fire protection, PRD 107 Elfin Forest	426	426	364
Fire protection, PRD 109 MT Laguna	73	73	70
Fire protection, PRD 110 MT Palomar	134	134	128
Fire protection, PRD 111 Boulevard	92	92	27
Fire protection, PRD 112 Campo Fire	76	76	57
Fire protection, PRD 113 San Pasqual	108	108	91
Fire protection, PRD 115 Pepper Drive	364	364	283
Total public protection	1,273	1,273	1,020
Public ways and facilities:			
PRD 10 Davis Dr	31	31	3
PRD 100 Viejas View	29	29	3
PRD 1001 Capra Way		2	2
PRD 1002 Sunny Acres	19	19	3
PRD 1003 Alamo Way	14	14	3
PRD 1005 Eden Valley	60	60	3
PRD 1007 Tumbler Creek		6	3
PRD 1008 Canter	25	25	3
PRD 1009 Golf Drive	2	2	
PRD 101 A Hi-Ridge R	15	15	3
PRD 101 Johnson LK	32	32	4
PRD 1010 Alpine Highlands ZN	264	264	18
PRD 1011 La Cuesta ZN	43	43	3
PRD 1012 8112 Millar	36	36	3
PRD 1013 Singing Trails	78	78	3
PRD 1014 Lavender PT Lane	87	87	3
PRD 1015 Landavo Drive ET AL	64	64	6
PRD 1016 El Sereno Way	45	45	4
PRD 102 MTN Meadow	256	256	27
PRD 103 Alto Drive	265	265	31
PRD 104 Artesian RO	74	74	4
PRD 105 A Alta Loma D	17	17	4
PRD 105 Alta Loma D	16	16	4
PRD 106 Garrison Ay	\$ 27	27	15

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

County Service District Funds

For the Year Ended June 30, 2012 (In Thousands)

(Continued)	Original Budget	Final Budget	Actual
PRD 11 A Bernardo RD	\$ 32	32	3
PRD 11 C Bernardo RD	27	27	3
PRD 11 D Bernardo RD	31	31	3
PRD 117 Legend Rock	15	15	4
PRD 12 Lomair	240	240	23
PRD 123 Mizpah Lane	60	60	3
PRD 125 Wrightwood	73	73	4
PRD 126 Sandhurst W	35	35	4
PRD 127 Singing Trails	50	50	3
PRD 13 A Pala Mesa	350	351	62
PRD 13 B Stewart Canyon	55	55	5
PRD 130 Wilkes Road	156	156	9
PRD 133 Rnch Creek Rd	8	71	64
PRD 134 Kenora Lane	60	60	3
PRD 14 Rancho Diego	1		
PRD 16 Wynola	114	114	7
PRD 18 Harrison Park	192	192	22
PRD 20 Daily Road	411	411	35
PRD 21 Pauma Heights	145	145	35
PRD 22 W Dougherty St	17	17	3
PRD 23 Rock Terrce RD	19	19	3
PRD 24 MT Whitney RD	59	59	5
PRD 30 Royal Oaks-CAR	41	41	4
PRD 38 Gay Rio Terrace	70	70	3
PRD 39 Sunbeam Lane	13	13	4
PRD 45 Rincon Springs	28	28	3
PRD 46 Rocosco Road	41	41	3
PRD 49 Sunset Knls RD	47	47	24
PRD 50 Knoll Park LN	126	126	3
PRD 53 Knoll Park LN EX	248	248	4
PRD 54 MT Helix	122	122	4
PRD 55 Rainbow Crest	235	235	6
PRD 6 Pauma Valley	313	313	7
PRD 60 River Drive	121	121	3
PRD 61 GRN Meadow Way	192	192	3
PRD 63 Hillview Road	340	340	4
PRD 64 Lila Lane	3		
PRD 70 El Camino Cort	55	55	3
PRD 75 A Gay Rio Drive	194	194	3
PRD 75 B Gay Rio Drive	375	375	3
PRD 76 Kingford CT	29	29	3
PRD 77 Montiel TRK TR	236	236	6
PRD 78 Gardena Ay	43	43	3
PRD 8 Magee RD-PAL	147	147	5
PRD 80 Harris TRK TRL	272	272	93
PRD 86 Watson Place		8	8
PRD 88 East Fifth St	67	67	3
PRD 9 B Santa Fe	80	80	5
PRD 90 South Cordov	49	49	4
PRD 94 Roble Grnde	481	481	6
PRD 95 Valle Del Sol	\$ 263	263	5

Continued on next page ►►►

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

County Service District Funds

For the Year Ended June 30, 2012 (In Thousands)

(Continued)	Original Budget	Final Budget	Actual
PRD 99 Via Allndra	46	46	2
Total public ways and facilities	7,926	8,002	685
Health and sanitation:			
CSA 17 San Dieguito Ambulance	\$ 2,766	3,575	3,264
CSA 69 Heartland Paramedics	6,055	6,175	5,522
PRD 122 Otoy Mesa East	38	38	4
PRD 136 Sundance Detention Basin	46	46	20
Total health and sanitation	8,905	9,834	8,810
Recreation and cultural:			
CSA 128 San Miguel Park	443	520	431
CSA 26 LMD Zone 2 Julian	34	34	23
CSA 26 Rancho San Diego	72	101	83
CSA 26 San Diego landscape maintenance	115	122	122
CSA 81 Fallbrook Park	231	231	183
CSA 83 San Dieguito	468	468	381
CSA 83A 4S Ranch Park	307	307	292
PRD 26 A Cottonwood Village	141	140	100
PRD 26 B Monte Vista	379	379	114
Total recreation and cultural	2,190	2,302	1,729
Capital outlay	76	98	92
Debt service:			
Principal	38	38	
Interest	5	5	5
Total expenditures	21,287	21,835	12,524
Excess (deficiency) of revenues over (under) expenditures	(5,708)	(5,363)	2,822
Other financing sources (uses):			
Transfers in	160	182	151
Transfers out	(2,178)	(4,814)	(2,501)
Total other financing sources (uses)	(2,018)	(4,632)	(2,350)
Net change in fund balances	(7,726)	(9,995)	472
Fund balances at beginning of year	18,182	18,182	18,182
Fund balances at end of year	\$ 10,456	8,187	18,654

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

Edgemoor Development Fund

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 321	321	317
Aid from other governmental agencies:			
Federal	4,264	4,264	15,239
Other			5,300
Total revenues	4,585	4,585	20,856
Expenditures:			
Current:			
General government:			
Edgemoor development fund	881	881	287
Total general government	881	881	287
Total expenditures	881	881	287
Excess (deficiency) of revenues over (under) expenditures	3,704	3,704	20,569
Other financing sources (uses):			
Transfers out	(9,280)	(9,280)	(9,270)
Total other financing sources (uses)	(9,280)	(9,280)	(9,270)
Net change in fund balances	(5,576)	(5,576)	11,299
Fund balances at beginning of year	2,015	2,015	2,015
Fund balances (deficits) at end of year	\$ (3,561)	(3,561)	13,314

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

Flood Control District Fund

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 3,856	3,856	3,887
Fines, forfeitures and penalties			1
Revenue from use of money and property	100	100	60
Aid from other governmental agencies:			
State			38
Federal			330
Charges for current services	3,073	3,073	799
Total revenues	7,029	7,029	5,115
Expenditures:			
Current:			
Public protection:			
Flood control district	11,922	11,985	4,606
Stormwater maintenance, Blackwolf	9	9	1
Stormwater maintenance, Lake Rancho Viejo	197	197	63
Total public protection	12,128	12,191	4,670
Capital outlay	1,478	1,478	1,478
Total expenditures	13,606	13,669	6,148
Excess (deficiency) of revenues over (under) expenditures	(6,577)	(6,640)	(1,033)
Other financing sources (uses):			
Transfers in	5,400	5,400	5,400
Total other financing sources (uses)	5,400	5,400	5,400
Net change in fund balances	(1,177)	(1,240)	4,367
Fund balances at beginning of year	21,799	21,799	21,799
Fund balances at end of year	\$ 20,622	20,559	26,166

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

Housing Authority Fund

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 22	1,278	1,062
Aid from other governmental agencies:			
Federal	79	116,559	114,514
Other	32	18	100
Charges for current services		4,147	2,741
Other	27	476	1,709
Total revenues	160	122,478	120,126
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	160	125,099	123,601
Total public assistance	160	125,099	123,601
Debt service:			
Principal		140	140
Interest		25	25
Total expenditures	160	125,264	123,766
Excess (deficiency) of revenues over (under) expenditures		(2,786)	(3,640)
Net change in fund balances		(2,786)	(3,640)
Fund balances at beginning of year	35,388	35,388	35,388
Fund balances at end of year	\$ 35,388	32,602	31,748

**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, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		8
Charges for current services			649
Total revenues			657
Expenditures:			
Current:			
Public assistance:			
IHSS public authority	13,799	13,799	13,080
Total public assistance	13,799	13,799	13,080
Total expenditures	13,799	13,799	13,080
Excess (deficiency) of revenues over (under) expenditures	(13,799)	(13,799)	(12,423)
Other financing sources (uses):			
Transfers in	13,799	13,799	12,422
Total other financing sources (uses)	13,799	13,799	12,422
Net change in fund balances			(1)
Fund balances at beginning of year	86	86	86
Fund balances at end of year	\$ 86	86	85

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

Inactive Wastesites Fund

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$		104
Revenue from use of money and property	436	436	612
Aid from other governmental agencies:			
State	540	540	272
Charges for current services	5,902	5,902	1,027
Total revenues	6,878	6,878	2,015
Expenditures:			
Current:			
Health and sanitation:			
Duck pond landfill cleanup	17	17	3
Hillsborough maintenance	248	248	124
Inactive waste site management	7,596	7,596	5,809
Total health and sanitation	7,861	7,861	5,936
Total expenditures	7,861	7,861	5,936
Excess (deficiency) of revenues over (under) expenditures	(983)	(983)	(3,921)
Other financing sources (uses):			
Transfers out	(81)	(81)	(76)
Total other financing sources (uses)	(81)	(81)	(76)
Net change in fund balances	(1,064)	(1,064)	(3,997)
Fund balances at beginning of year	68,366	68,366	68,366
Fund balances at end of year	\$ 67,302	67,302	64,369

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

Inmate Welfare Program Fund

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 3,195	3,195	3,321
Aid from other governmental agencies:			
State	29	29	6
Other	150	150	981
Total revenues	3,374	3,374	4,308
Expenditures:			
Current:			
Public protection:			
Probation inmate welfare	95	95	55
Sheriff's inmate welfare - adult detention	2,439	2,439	2,160
Sheriff's inmate welfare - police protection	14	14	
Total public protection	2,548	2,548	2,215
Capital outlay	656	656	
Total expenditures	3,204	3,204	2,215
Excess (deficiency) of revenues over (under) expenditures	170	170	2,093
Other financing sources (uses):			
Sale of capital assets			23
Transfers in	1,700	1,700	1,419
Transfers out	(1,881)	(3,316)	(3,291)
Total other financing sources (uses)	(181)	(1,616)	(1,849)
Net change in fund balances	(11)	(1,446)	244
Fund balances at beginning of year	9,392	9,392	9,392
Increase (decrease) in nonspendable inventories		(112)	(112)
Fund balances at end of year	\$ 9,381	7,834	9,524

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

Lighting Maintenance District Fund

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 993	993	929
Revenue from use of money and property	8	8	6
Aid from other governmental agencies:			
State	5	5	9
Charges for current services	722	722	715
Total revenues	1,728	1,728	1,659
Expenditures:			
Current:			
Public ways and facilities:			
San Diego lighting maintenance	1,804	1,804	1,602
Total public ways and facilities	1,804	1,804	1,602
Total expenditures	1,804	1,804	1,602
Excess (deficiency) of revenues over (under) expenditures	(76)	(76)	57
Net change in fund balances	(76)	(76)	57
Fund balances at beginning of year	1,216	1,216	1,216
Increase (decrease) in nonspendable inventories		4	4
Fund balances at end of year	\$ 1,140	1,144	1,277

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

Other Special Districts Funds

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 16	16	12
Aid from other governmental agencies:			
State	50	50	50
Charges for current services	400	400	123
Total revenues	466	466	185
Expenditures:			
Current:			
Public protection:			
Agriculture weights and measures - fish and game	37	37	14
Public works, survey	400	400	219
Total public protection	437	437	233
Total expenditures	437	437	233
Excess (deficiency) of revenues over (under) expenditures	29	29	(48)
Other financing sources (uses):			
Transfers out	(50)	(50)	(50)
Total other financing sources (uses)	(50)	(50)	(50)
Net change in fund balances	(21)	(21)	(98)
Fund balances at beginning of year	676	676	676
Fund balances at end of year	\$ 655	655	578

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

Park Land Dedication Fund

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 484	484	1,481
Revenue from use of money and property	85	85	53
Total revenues	569	569	1,534
Expenditures:			
Current:			
Recreation and cultural:			
Local Park Planning Area 15 Sweetwater	10	10	3
Local Park Planning Area 16 Otay	2	2	
Local Park Planning Area 19 Jamul	26	26	2
Local Park Planning Area 20 Spring Valley	5	5	5
Local Park Planning Area 25 Lakeside	25	24	22
Local Park Planning Area 26 Crest	11	11	
Local Park Planning Area 27 Alpine	17	25	24
Local Park Planning Area 28 Ramona	194	291	157
Local Park Planning Area 29 Escondido	33	33	2
Local Park Planning Area 30 San Marcos	8	8	1
Local Park Planning Area 31 San Dieguito	140	140	23
Local Park Planning Area 32 Carlsbad	1	1	
Local Park Planning Area 35 Fallbrook	104	179	80
Local Park Planning Area 36 Bonsall	23	23	
Local Park Planning Area 37 Vista	22	22	1
Local Park Planning Area 38 Valley Center	43	80	44
Local Park Planning Area 39 Pauma	14	14	1
Local Park Planning Area 4 Lincoln Acres	5	5	
Local Park Planning Area 40 Palomar-Julian	29	28	10
Local Park Planning Area 41 Mount Empire	7	7	7
Local Park Planning Area 42 Anza-Borrego	5	5	
Local Park Planning Central Mountain	7	205	4
Local Park Planning Oceanside	1	1	
Local Park Planning Valle de Oro	26	26	12
Total recreation and cultural	758	1,171	398
Total expenditures	758	1,171	398
Excess (deficiency) of revenues over (under) expenditures	(189)	(602)	1,136
Other financing sources (uses):			
Transfers in		25	25
Transfers out	(750)	(750)	(197)
Total other financing sources (uses)	(750)	(725)	(172)
Net change in fund balances	(939)	(1,327)	964
Fund balances at beginning of year	10,470	10,470	10,470
Fund balances at end of year	\$ 9,531	9,143	11,434

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

Redevelopment Agency Fund

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,329	2,725	2,361
Revenue from use of money and property	39	16	
Other	688	118	118
Total revenues	5,056	2,859	2,479
Expenditures:			
Current:			
General government:			
Gillespie field	732	60	60
Plant acquisition, CP CO Redevelopment Agy-Gillespie Field	130	36	36
Plant acquisition, CP CO Redevelopment Agy-Upper SD River	1,923	865	865
Plant acquisition, Redevelopment Agy Gillespie Housing	546	22	22
Plant acquisition, Redevelopment Agy USDRVR Housing	333	39	39
Total general government	3,664	1,022	1,022
Debt service:			
Principal	250		
Total expenditures	3,914	1,022	1,022
Excess (deficiency) of revenues over (under) expenditures	1,142	1,837	1,457
Other financing sources (uses):			
Transfers out	(1,142)	(7,119)	(4,475)
Total other financing sources (uses)	(1,142)	(7,119)	(4,475)
Extraordinary loss			(1,971)
Net change in fund balances		(5,282)	(4,989)
Fund balances at beginning of year	4,989	4,989	4,989
Fund balances at end of year	\$ 4,989	(293)	

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

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 152	152	121
Revenue from use of money and property	499	499	549
Aid from other governmental agencies:			
State	85,126	85,376	80,770
Federal	10,113	11,087	4,346
Other		454	
Charges for current services	20,229	20,229	18,257
Other	600	600	5,323
Total revenues	116,719	118,397	109,366
Expenditures:			
Current:			
Public ways and facilities:			
Public works, road	109,016	117,133	61,335
Total public ways and facilities	109,016	117,133	61,335
Capital outlay	37,561	37,561	37,559
Total expenditures	146,577	154,694	98,894
Excess (deficiency) of revenues over (under) expenditures	(29,858)	(36,297)	10,472
Other financing sources (uses):			
Sale of capital assets			350
Transfers in		21	21
Transfers out	(4,037)	(3,680)	(3,606)
Total other financing sources (uses)	(4,037)	(3,659)	(3,235)
Net change in fund balances	(33,895)	(39,956)	7,237
Fund balances at beginning of year	119,621	119,621	119,621
Increase (decrease) in nonspendable inventories		202	202
Fund balances at end of year	\$ 85,726	79,867	127,060

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 District Fund

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

Wastewater Management Fund

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

**COMBINING STATEMENT OF NET ASSETS
 ENTERPRISE FUNDS**

June 30, 2012 (In Thousands)

	Airport Fund	Sanitation District Fund	Wastewater Management Fund	Total Enterprise Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 10,993	67,693	2,596	81,282
Receivables, net	3,559	547	33	4,139
Due from other funds			295	295
Inventories	1		1	2
Total current assets	14,553	68,240	2,925	85,718
Noncurrent assets:				
Due from other funds	3,838			3,838
Capital assets:				
Land	10,476	1,069	20	11,565
Construction in progress	4,802	6,838		11,640
Buildings and improvements	108,986	4,283	721	113,990
Equipment	496	446	168	1,110
Road infrastructure	6,449			6,449
Sewer infrastructure		91,038		91,038
Accumulated depreciation/amortization	(32,462)	(38,560)	(583)	(71,605)
Total noncurrent assets	102,585	65,114	326	168,025
Total assets	117,138	133,354	3,251	253,743
LIABILITIES				
Current liabilities:				
Accounts payable	525	457	11	993
Accrued payroll	104		129	233
Due to other funds	177	545	115	837
Unearned revenue	75			75
Loans payable	267			267
Compensated absences	77		95	172
Total current liabilities	1,225	1,002	350	2,577
Noncurrent liabilities:				
Loans payable	1,046			1,046
Compensated absences	111		138	249
Total noncurrent liabilities	1,157		138	1,295
Total liabilities	2,382	1,002	488	3,872
NET ASSETS				
Invested in capital assets, net of related debt	97,434	65,114	326	162,874
Unrestricted net assets	17,322	67,238	2,437	86,997
Total net assets	\$ 114,756	132,352	2,763	249,871

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

For the Year Ended June 30, 2012 (In Thousands)

	Airport Fund	Sanitation District Fund	Wastewater Management Fund	Total Enterprise Funds
Operating revenues:				
Charges for current services	\$ 11,568	18,406	6,502	36,476
Other	149	87		236
Total operating revenues	11,717	18,493	6,502	36,712
Operating expenses:				
Salaries and employee benefits	3,224		3,945	7,169
Repairs and maintenance	508	5,398	7	5,913
Equipment rental	466		602	1,068
Sewage processing		14,130		14,130
Contracted services	3,860		1,074	4,934
Depreciation/amortization	3,647	1,765	18	5,430
Utilities	265		26	291
Other	615	1,072	294	1,981
Total operating expenses	12,585	22,365	5,966	40,916
Operating income (loss)	(868)	(3,872)	536	(4,204)
Nonoperating revenues (expenses):				
Grants	539			539
Investment earnings	869	265	17	1,151
Interest expense	(88)			(88)
Gain (loss) on disposal of assets	(28)			(28)
Other nonoperating revenues			1	1
Total nonoperating revenues (expenses)	1,292	265	18	1,575
Income (loss) before capital contributions and transfers	424	(3,607)	554	(2,629)
Transfers in	50	310		360
Transfers out	(153)		(179)	(332)
Change in net assets	321	(3,297)	375	(2,601)
Net assets (deficits) at beginning of year	114,435	135,649	2,388	252,472
Net assets (deficits) at end of year	\$ 114,756	132,352	2,763	249,871

**COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS**

For the Year Ended June 30, 2012 (In Thousands)

	Airport Fund	Sanitation District Fund	Wastewater Management Fund	Total Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 12,315	18,769	127	31,211
Cash received from other funds	7		6,336	6,343
Cash payments to suppliers	(4,741)	(20,887)	(1,645)	(27,273)
Cash payments to employees	(3,223)		(3,940)	(7,163)
Cash payments to other funds	(727)	(375)	(383)	(1,485)
Net cash provided (used) by operating activities	3,631	(2,493)	495	1,633
Cash flows from noncapital financing activities:				
Operating grants	1,467			1,467
Transfers from other funds	50	310		360
Transfers to other funds	(153)		(179)	(332)
Other noncapital increases			1	1
Net cash provided (used) by noncapital financing activities	1,364	310	(178)	1,496
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(1,320)	(3,163)	(8)	(4,491)
Proceeds from sale of assets	1			1
Principal paid on long-term debt	(254)			(254)
Interest paid on long-term debt	(88)			(88)
Net cash provided (used) by capital and related financing activities	(1,661)	(3,163)	(8)	(4,832)
Cash flows from investing activities:				
Investment earnings	245	302	18	565
Net increase (decrease) in cash and cash equivalents	3,579	(5,044)	327	(1,138)
Cash and cash equivalents - beginning of year	7,414	72,737	2,269	82,420
Cash and cash equivalents - end of year	10,993	67,693	2,596	81,282
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(868)	(3,872)	536	(4,204)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivables	1,050	276	1	1,327
Decrease (increase) in due from other funds	(473)	1	(39)	(511)
Decrease (increase) in inventory			(1)	(1)
Increase (decrease) in accounts payable	265	(488)		(223)
Increase (decrease) in accrued payroll	6		8	14
Increase (decrease) in due to other funds	(18)	(175)	(25)	(218)
Increase (decrease) in unearned revenue	26			26
Increase (decrease) in compensated absences	(4)		(3)	(7)
Depreciation/amortization	3,647	1,765	18	5,430
Total adjustments	4,499	1,379	(41)	5,837
Net cash provided (used) by operating activities	3,631	(2,493)	495	1,633
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	\$ 90	320		410

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 STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS**

June 30, 2012 (In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds
ASSETS					
Current assets:					
Pooled cash and investments	\$ 106,867	7,938	21,591	19,142	5,911
Receivables, net	96	818	274	172	104
Due from other funds	1,921	6,113	2,173	12,679	
Inventories		432	950		175
Total current assets	108,884	15,301	24,988	31,993	6,190
Noncurrent assets:					
Due from other funds					
Capital assets:					
Construction in progress					
Equipment		1,567	96,430		275
Software		440		8,339	
Accumulated depreciation/ amortization		(761)	(62,221)	(7,799)	(272)
Total noncurrent assets		1,246	34,209	540	3
Total assets	108,884	16,547	59,197	32,533	6,193
LIABILITIES					
Current liabilities:					
Accounts payable	2,617	4,984	1,916	24,125	743
Accrued payroll		847	158		
Accrued interest		4			
Due to other funds	2,157	1,379	1,572	375	121
Unearned revenue		582	1		
Loans payable		892			
Capital lease payable		31			
Compensated absences		697	90		
Claims and judgments	25,283				
Total current liabilities	30,057	9,416	3,737	24,500	864
Noncurrent liabilities:					
Loans payable		2,874			
Capital lease payable		154			
Compensated absences		1,008	130		
Claims and judgments	87,677				
Total noncurrent liabilities	87,677	4,036	130		
Total liabilities	117,734	13,452	3,867	24,500	864
NET ASSETS					
Invested in capital assets, net of related debt		1,061	34,209	540	3
Unrestricted net assets (deficits)	(8,850)	2,034	21,121	7,493	5,326
Total net assets (deficits)	\$ (8,850)	3,095	55,330	8,033	5,329

Continued on next page ►►►

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

June 30, 2012 (In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
ASSETS					
Current assets:					
Pooled cash and investments	\$ 35,651	2,270	10,106	849	210,325
Receivables, net	36	2	9		1,511
Due from other funds		521	15	15	23,437
Inventories		2			1,559
Total current assets	35,687	2,795	10,130	864	236,832
Noncurrent assets:					
Due from other funds				45	45
Capital assets:					
Construction in progress		87			87
Equipment		227	31,156		129,655
Software		2,878			11,657
Accumulated depreciation/ amortization		(2,897)	(17,339)		(91,289)
Total noncurrent assets		295	13,817	45	50,155
Total assets	35,687	3,090	23,947	909	286,987
LIABILITIES					
Current liabilities:					
Accounts payable	9		426		34,820
Accrued payroll		182			1,187
Accrued interest					4
Due to other funds	1,147	145	388		7,284
Unearned revenue					583
Loans payable					892
Capital lease payable					31
Compensated absences		143			930
Claims and judgments	10,559				35,842
Total current liabilities	11,715	470	814		81,573
Noncurrent liabilities:					
Loans payable					2,874
Capital lease payable					154
Compensated absences		207			1,345
Claims and judgments	15,320				102,997
Total noncurrent liabilities	15,320	207			107,370
Total liabilities	27,035	677	814		188,943
NET ASSETS					
Invested in capital assets, net of related debt		295	13,817		49,925
Unrestricted net assets (deficits)	8,652	2,118	9,316	909	48,119
Total net assets (deficits)	\$ 8,652	2,413	23,133	909	98,044

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

For the Year Ended June 30, 2012 (In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds
Operating revenues:					
Charges for current services	\$ 34,890	93,514	36,002	113,828	4,936
Other	60	783	169	198	1,869
Total operating revenues	34,950	94,297	36,171	114,026	6,805
Operating expenses:					
Salaries and employee benefits		25,932	5,149		
Repairs and maintenance		21,280	7,074		37
Equipment rental		53	101		8
Contracted services	9,658	20,854	1,017	120,585	2,124
Depreciation/amortization		194	9,629	2,420	
Utilities		21,411	278		
Cost of material		4,105	126		1,835
Claims and judgments	28,057				
Fuel		336	11,398		5
Other		3,537	904		127
Total operating expenses	37,715	97,702	35,676	123,005	4,136
Operating income (loss)	(2,765)	(3,405)	495	(8,979)	2,669
Nonoperating revenues (expenses):					
Grants		3,977			
Investment earnings	468	3	97		
Interest expense		(198)			
Gain (loss) on disposal of assets			141		
Total nonoperating revenues (expenses)	468	3,782	238		
Income (loss) before capital contributions and transfers	(2,297)	377	733	(8,979)	2,669
Capital contributions		33	567		
Transfers in	268	1,478	882	3,844	
Transfers out		(1,179)	(8,140)		(2,175)
Change in net assets	(2,029)	709	(5,958)	(5,135)	494
Net assets (deficits) at beginning of year	(6,821)	2,386	61,288	13,168	4,835
Net assets (deficits) at end of year	\$ (8,850)	3,095	55,330	8,033	5,329

Continued on next page ►►►

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

For the Year Ended June 30, 2012 (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	\$ 14,835	6,778	7,486		312,269
Other	3,717	925			7,721
Total operating revenues	18,552	7,703	7,486		319,990
Operating expenses:					
Salaries and employee benefits		5,705			36,786
Repairs and maintenance		15	3,370		31,776
Equipment rental		891			1,053
Contracted services	8,307	1,252	472		164,269
Depreciation/amortization		981	2,244		15,468
Utilities		8			21,697
Cost of material		1			6,067
Claims and judgments	4,245				32,302
Fuel			1,533		13,272
Other	5	980			5,553
Total operating expenses	12,557	9,833	7,619		328,243
Operating income (loss)	5,995	(2,130)	(133)		(8,253)
Nonoperating revenues (expenses):					
Grants					3,977
Investment earnings	200	12	48		828
Interest expense					(198)
Gain (loss) on disposal of assets		2	67		210
Total nonoperating revenues (expenses)	200	14	115		4,817
Income (loss) before capital contributions and transfers	6,195	(2,116)	(18)		(3,436)
Capital contributions					600
Transfers in		1,825	1,621		9,918
Transfers out		(271)			(11,765)
Change in net assets	6,195	(562)	1,603		(4,683)
Net assets (deficits) at beginning of year	2,457	2,975	21,530	909	102,727
Net assets (deficits) at end of year	\$ 8,652	2,413	23,133	909	98,044

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

For the Year Ended June 30, 2012 (In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds
Cash flows from operating activities:					
Cash received from customers	\$ 61	4,507	1,507	3,124	6,771
Cash received from other funds	34,490	89,623	35,197	113,127	425
Cash payments to suppliers	(10,141)	(67,430)	(19,766)	(115,091)	(3,858)
Cash payments to employees		(25,863)	(5,136)		
Cash payments to other funds	(110)	(2,877)	(559)		(3)
Cash paid for claims and judgments	(21,882)				
Net cash provided (used) by operating activities	2,418	(2,040)	11,243	1,160	3,335
Cash flows from noncapital financing activities:					
Operating grants		3,759			
Transfers from other funds	268	1,478	882	3,844	
Transfers to other funds		(1,179)	(1,407)		(2,175)
Payments received on advances to other funds					
Principal paid on long-term debt		(855)			
Interest paid on long-term debt		(189)			
Net cash provided (used) by noncapital financing activities	268	3,014	(525)	3,844	(2,175)
Cash flows from capital and related financing activities:					
Capital contributions			567		
Acquisition of capital assets		(66)	(7,941)		
Proceeds from sale of assets			429		
Principal paid on capital lease		(27)			
Interest paid on capital lease		(10)			
Net cash provided (used) by capital and related financing activities		(103)	(6,945)		
Cash flows from investing activities:					
Investment earnings	512	2	100	1	
Net increase (decrease) in cash and cash equivalents	3,198	873	3,873	5,005	1,160
Cash and cash equivalents - beginning of year	103,669	7,065	17,718	14,137	4,751
Cash and cash equivalents - end of year	106,867	7,938	21,591	19,142	5,911
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	(2,765)	(3,405)	495	(8,979)	2,669
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Decrease (increase) in accounts receivables		457	(49)	2,142	(34)
Decrease (increase) in due from other funds	(400)	(705)	583	(290)	425
Decrease (increase) in inventory		(119)	(80)		(29)
Increase (decrease) in accounts payable	(704)	606	(763)	5,493	263
Increase (decrease) in accrued payroll		81	6		
Increase (decrease) in due to other funds	(110)	754	1,413	374	41
Increase (decrease) in unearned revenue		82			
Increase (decrease) in compensated absences		15	9		
Increase (decrease) in claims and judgments	6,397				
Depreciation/amortization		194	9,629	2,420	
Total adjustments	5,183	1,365	10,748	10,139	666
Net cash provided (used) by operating activities	2,418	(2,040)	11,243	1,160	3,335
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable			831		
Governmental contributions of capital assets		33			
Contribution to governmental capital assets	\$		6,733		

Continued on next page ►►►

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

For the Year Ended June 30, 2012 (In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Cash flows from operating activities:					
Cash received from customers	\$ 3,717	928			20,615
Cash received from other funds	14,835	6,585	7,471	2	301,755
Cash payments to suppliers	(8,354)	(1,620)	(45)		(226,305)
Cash payments to employees		(5,730)			(36,729)
Cash payments to other funds	(70)	(1,547)	(5,374)		(10,540)
Cash paid for claims and judgments	(7,401)				(29,283)
Net cash provided (used) by operating activities	2,727	(1,384)	2,052	2	19,513
Cash flows from noncapital financing activities:					
Operating grants					3,759
Transfers from other funds		1,825	1,621		9,918
Transfers to other funds		(271)			(5,032)
Payments received on advances to other funds				38	38
Principal paid on long-term debt					(855)
Interest paid on long-term debt					(189)
Net cash provided (used) by noncapital financing activities		1,554	1,621	38	7,639
Cash flows from capital and related financing activities:					
Capital contributions					567
Acquisition of capital assets		(87)	(1,688)		(9,782)
Proceeds from sale of assets		2	250		681
Principal paid on capital lease					(27)
Interest paid on capital lease					(10)
Net cash provided (used) by capital and related financing activities		(85)	(1,438)		(8,571)
Cash flows from investing activities:					
Investment earnings	208	12	48		883
Net increase (decrease) in cash and cash equivalents	2,935	97	2,283	40	19,464
Cash and cash equivalents - beginning of year	32,716	2,173	7,823	809	190,861
Cash and cash equivalents - end of year	35,651	2,270	10,106	849	210,325
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	5,995	(2,130)	(133)		(8,253)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Decrease (increase) in accounts receivables					2,516
Decrease (increase) in due from other funds		(189)	(15)	2	(589)
Decrease (increase) in inventory					(228)
Increase (decrease) in accounts payable	(42)	(6)	(15)		4,832
Increase (decrease) in accrued payroll		15			102
Increase (decrease) in due to other funds	(70)	(33)	(29)		2,340
Increase (decrease) in unearned revenue					82
Increase (decrease) in compensated absences		(22)			2
Increase (decrease) in claims and judgments	(3,156)				3,241
Depreciation/amortization		981	2,244		15,468
Total adjustments	(3,268)	746	2,185	2	27,766
Net cash provided (used) by operating activities	2,727	(1,384)	2,052	2	19,513
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable			421		1,252
Governmental contributions of capital assets					33
Contribution to governmental capital assets	\$				6,733



Cuyamaca Rancho State Park

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, 2012 (In Thousands)

	Pooled Investments - Investment Trust	Total
ASSETS		
Pooled cash and investments	\$ 3,598,411	3,598,411
Receivables:		
Investment earnings receivable	3,524	3,524
Total assets	3,601,935	3,601,935
NET ASSETS		
Held in trust for pool participants	3,601,935	3,601,935
Total held in trust	\$ 3,601,935	3,601,935

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
Investment Trust Funds

For the Year Ended June 30, 2012 (In Thousands)

	Pooled Investments - Investment Trust	Specific Investments - Investment Trust	Total
ADDITIONS			
Contributions:			
Contributions to investments	\$ 5,729,257		5,729,257
Total contributions	5,729,257		5,729,257
Investment earnings:			
Net increase (decrease) in fair value of investments	(908)	(21)	(929)
Investment earnings	18,116	24	18,140
Total investment earnings	17,208	3	17,211
Total additions	5,746,465	3	5,746,468
DEDUCTIONS			
Distributions from investments	5,575,127	357	5,575,484
Total deductions	5,575,127	357	5,575,484
Change in net assets	171,338	(354)	170,984
Net assets at beginning of year	3,430,597	354	3,430,951
Net assets at end of year	\$ 3,601,935		3,601,935



Beach in Oceanside

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, 2012 (In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Pooled cash and investments	\$ 49,092	15,092,861	15,084,169	57,784
Receivables:				
Accounts receivable	2,549	4,594	5,099	2,044
Investment earnings receivable	330	3,948	4,036	242
Taxes receivable		5,400,038	5,400,038	
Total assets	51,971	20,501,441	20,493,342	60,070
LIABILITIES				
Accounts payable	2,103	1,858,713	1,860,814	2
Due to other governments	49,868	19,674,066	19,663,866	60,068
Total liabilities	51,971	21,532,779	21,524,680	60,070
OTHER AGENCY FUNDS				
ASSETS				
Pooled cash and investments	306,423	18,854,808	18,873,608	287,623
Cash with fiscal agents	1,325	10,752	10,575	1,502
Receivables:				
Accounts receivable	595	70	653	12
Investment earnings receivable	7,024	18,724	22,460	3,288
Other receivables		21,829	21,829	
Total assets	315,367	18,906,183	18,929,125	292,425
LIABILITIES				
Accounts payable	19,660	3,594,148	3,594,435	19,373
Warrants outstanding	191,227	9,668,979	9,692,914	167,292
Accrued payroll	33	15,589	15,614	8
Due to other governments	104,447	2,112,194	2,110,889	105,752
Total liabilities	315,367	15,390,910	15,413,852	292,425
TOTAL AGENCY FUNDS				
ASSETS				
Pooled cash and investments	355,515	33,947,669	33,957,777	345,407
Cash with fiscal agents	1,325	10,752	10,575	1,502
Receivables:				
Accounts receivable	3,144	4,664	5,752	2,056
Investment earnings receivable	7,354	22,672	26,496	3,530
Taxes receivable		5,400,038	5,400,038	
Other receivables		21,829	21,829	
Total assets	367,338	39,407,624	39,422,467	352,495
LIABILITIES				
Accounts payable	21,763	5,452,861	5,455,249	19,375
Warrants outstanding	191,227	9,668,979	9,692,914	167,292
Accrued payroll	33	15,589	15,614	8
Due to other governments	154,315	21,786,260	21,774,755	165,820
Total liabilities	\$ 367,338	36,923,689	36,938,532	352,495