

<p><b>GENERAL PURPOSE STATEMENTS</b></p>
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IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD, THE FOLLOWING GENERAL PURPOSE STATEMENTS ARE PRESENTED:

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCE - ALL PROPRIETARY FUND TYPES

COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES

PENSION TRUST FUND - STATEMENT OF CHANGES IN PLAN NET ASSETS

INVESTMENT TRUST FUND - STATEMENT OF CHANGES IN NET ASSETS

NOTES TO COMBINED FINANCIAL STATEMENTS

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1999  
With Comparative Figures for June 30, 1998  
(In Thousands)**

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>ASSETS AND OTHER DEBITS</b>				
Equity in Pooled Cash and Investments	\$ 100,267	86,078	935	12,978
Cash with Fiscal Agent	180,081	439	27,292	12,455
Collections in Transit	1,454	122		
Imprest Cash	210	16		
Investments				
Taxes Receivable	461			
Accounts and Notes Receivable	165,558	23,468	379	1,050
Prepaid Expense				
Due from Other Funds	90,084	3,259	212	4,166
Advances to Other Funds	689	157	535	
Inventory of Materials and Supplies	7,694	1,705		
Deposits with Others		705		7
Restricted Assets:				
Investments		102,771		
Fixed Assets, Net				
Amount Available in Debt Service Funds				
Amount to be Provided for Retirement of General Long-Term Debt				
Total Assets and Other Debits	\$ 546,498	218,720	29,353	30,656
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
Accounts Payable	\$ 31,983	4,919		3,059
Accrued Payroll	24,109	1,281		
Accrued Interest				
Amount Due for Tax & Revenue Anticipation Notes	176,978			
Due to Other Funds	14,106	8,630	4	3,582
Obligations Under Securities Lending				
Due to Other Governments				
Advances from Other Funds		504	287	3,395
Amount Due for Commercial Paper Notes				
Deferred Revenue	18,276	10,003		9,041
Long-Term Debt Payable				
Total Liabilities	265,452	25,337	291	19,077
Equity and Other Credits:				
Investment in General Fixed Assets				
Contributed Capital				
Retained Earnings:				
Unreserved				
Fund Balances:				
Reserved for Encumbrances	56,092	24,938		49
Reserved for Loans	7,271	14,011		
Reserved for Deposits with Others		54		
Reserved for Inactive Landfill Maintenance		105,186		
Reserved for Inventory of Materials and Supplies	7,694	258		
Reserved for Debt Service			29,062	
Reserved for Pool Participants				
Reserved for Employees' Pension Benefits				
Unreserved:				
Designated for Subsequent Years' Expenditures	61,761	87		
Undesignated	148,228	48,849		11,530
Total Equity and Other Credits	281,046	193,383	29,062	11,579
<b>Total Liabilities, Equity and Other Credits</b>	<b>\$ 546,498</b>	<b>218,720</b>	<b>29,353</b>	<b>30,656</b>

See Notes to General Purpose Financial Statements

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1999  
With Comparative Figures for June 30, 1998  
(In Thousands)**

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		STATEMENT 1A TOTALS (MEMORANDUM ONLY)	
ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1999	1998
55,413	67,506	1,545,866			1,869,043	1,663,397
		410,399			630,666	494,328
11	42	11,925			13,554	25,081
2	200	74			502	496
		3,732,271			3,732,271	3,662,817
		199,152			199,613	203,885
1,575	155	51,479			243,664	232,418
						33
987	9,379	15,178			123,265	168,014
2,836	316				4,533	4,622
110	2,396				11,905	14,431
					712	759
					102,771	103,049
71,352	39,882	711	1,273,953		1,385,898	1,336,613
				29,062	29,062	29,125
				1,075,973	1,075,973	1,121,193
132,286	119,876	5,967,055	1,273,953	1,105,035	9,423,432	9,060,261
2,641	6,262	23,764			72,628	68,670
123					25,513	20,945
1					1	2
					176,978	227,531
377	1,659	94,907			123,265	168,014
		317,799			317,799	375,327
1,422		593,056			594,478	504,225
347					4,533	4,622
		55,900			55,900	66,671
2,066					39,386	53,969
740	76,606			1,105,035	1,182,381	1,240,059
7,717	84,527	1,085,426		1,105,035	2,592,862	2,730,035
			1,273,953		1,273,953	1,239,243
42,219	35,808				78,027	66,591
82,350	(459)				81,891	46,313
					81,079	70,913
					21,282	20,539
					54	54
					105,186	103,049
					7,952	10,188
					29,062	29,125
		1,071,074			1,071,074	1,013,500
		3,810,555			3,810,555	3,506,119
					61,848	11,630
					208,607	212,962
124,569	35,349	4,881,629	1,273,953		6,830,570	6,330,226
132,286	119,876	5,967,055	1,273,953	1,105,035	9,423,432	9,060,261

See Notes to General Purpose Financial Statements

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended June 30, 1999  
With Comparative Figures for Year Ended June 30, 1998  
(In Thousands)**

**STATEMENT 1B**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTALS	
					(MEMORANDUM ONLY)	
					1999	1998
<b>Revenues:</b>						
Taxes	\$ 302,044	27,704	372	8,367	338,487	306,203
Licenses, Permits and Franchises	22,087	9,008			31,095	28,312
Fines, Forfeitures and Penalties	19,267	1,048		6,700	27,015	29,396
Revenue from Use of Money and Property	21,478	14,548	1,461	3,452	40,939	48,968
Aid from Governmental Agencies:						
State	900,891	42,584		1,205	944,680	933,920
Federal	354,268	60,789		1,102	416,159	512,022
Other	34,155	7,989	8,522	6,568	57,234	35,243
Charges for Current Services	191,123	19,918		249	211,290	196,435
Other Revenue	27,485	1,717		1,928	31,130	18,822
<b>Total Revenues</b>	<b>1,872,798</b>	<b>185,305</b>	<b>10,355</b>	<b>29,571</b>	<b>2,098,029</b>	<b>2,109,321</b>
<b>Expenditures:</b>						
Current:						
General	182,528	2,898			185,426	184,465
Public Protection	564,060	11,765			575,825	544,585
Public Ways and Facilities	1,964	78,163			80,127	66,509
Health and Sanitation	304,631	14,874			319,505	294,867
Public Assistance	645,312	57,820			703,132	816,620
Education	259	11,066			11,325	10,097
Recreational and Cultural	8,459	2,744			11,203	9,309
Capital Outlay	3,856			43,242	47,098	91,119
Debt Service	10,482		92,966		103,448	98,150
<b>Total Expenditures</b>	<b>1,721,551</b>	<b>179,330</b>	<b>92,966</b>	<b>43,242</b>	<b>2,037,089</b>	<b>2,115,721</b>
Excess of Revenues Over (Under) Expenditures	151,247	5,975	(82,611)	(13,671)	60,940	(6,400)
<b>Other Financing Sources (Uses):</b>						
Sale of Fixed Assets		6		523	529	889
Proceeds of Lease Purchase						
Financing Instruments	3,856				3,856	4,226
Operating Transfers In	2,877	44,899	82,895	55,630	186,301	247,162
Operating Transfers (Out)	(86,384)	(47,528)	(1,295)	(49,882)	(185,089)	(241,188)
Long-Term Debt Proceeds		1,283	71,727		73,010	77,876
Transfers to Escrow Agent			(70,779)		(70,779)	(71,175)
<b>Total Other Financing Sources (Uses)</b>	<b>(79,651)</b>	<b>(1,340)</b>	<b>82,548</b>	<b>6,271</b>	<b>7,828</b>	<b>17,790</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	71,596	4,635	(63)	(7,400)	68,768	11,390
<b>Fund Balances - Beginning of Year</b>	<b>221,085</b>	<b>189,271</b>	<b>29,125</b>	<b>18,979</b>	<b>458,460</b>	<b>292,179</b>
Equity Conveyed to Other Entities		(631)			(631)	
Residual Equity Transfers In						161,315
Residual Equity Transfers (Out)	(9,290)				(9,290)	(5,653)
Increase (Decrease) in Reserve for Inventory of Materials and Supplies	(2,345)	108			(2,237)	(771)
<b>Fund Balances - End of Year</b>	<b>\$ 281,046</b>	<b>193,383</b>	<b>29,062</b>	<b>11,579</b>	<b>515,070</b>	<b>458,460</b>

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
ALL GOVERNMENTAL FUND TYPES  
Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 1C**

	<b>GENERAL FUND</b>		
	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 302,044	287,622	14,422
Licenses, Permits and Franchises	22,087	21,245	842
Fines, Forfeitures and Penalties	19,267	26,243	(6,976)
Revenue from Use of Money and Property	20,754	15,386	5,368
Aid from Other Governmental Agencies:			
State	900,891	1,003,155	(102,264)
Federal	354,268	329,536	24,732
Other	34,155	33,594	561
Charges for Current Services	191,123	174,198	16,925
Other Revenue	27,485	48,091	(20,606)
<b>Total Revenues</b>	<b>1,872,074</b>	<b>1,939,070</b>	<b>(66,996)</b>
<b>Expenditures:</b>			
Current:			
General	190,284	225,343	35,059
Public Protection	577,759	630,160	52,401
Public Ways and Facilities	2,827	19,575	16,748
Health and Sanitation	310,598	360,200	49,602
Public Assistance	652,679	717,836	65,157
Education	261	281	20
Recreational and Cultural	8,697	9,174	477
Capital Outlay			
Debt Service	10,482	11,830	1,348
<b>Total Expenditures</b>	<b>1,753,587</b>	<b>1,974,399</b>	<b>220,812</b>
Excess of Revenues Over (Under) Expenditures	118,487	(35,329)	153,816
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets			
Operating Transfers In	2,877	3,119	(242)
Operating Transfers (Out)	(106,584)	(107,140)	556
Encumbrances, Beginning of Year	47,916	47,916	
<b>Total Other Financing Sources (Uses)</b>	<b>(55,791)</b>	<b>(56,105)</b>	<b>314</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	62,696	(91,434)	154,130
<b>Fund Balances - Beginning of Year</b>	<b>174,420</b>	<b>174,420</b>	
Equity Conveyed to Other Entities			
Residual Equity Transfers (Out)	(9,290)	(9,290)	
Increase (Decrease) in:			
Reserve for Inventory of Materials and Supplies	(2,345)		(2,345)
<b>Fund Balances - End of Year</b>	<b>\$ 225,481</b>	<b>73,696</b>	<b>151,785</b>

(Cont)

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
ALL GOVERNMENTAL FUND TYPES  
Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 1C (Cont)**

	SPECIAL REVENUE FUNDS		
	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 27,704	33,630	(5,926)
Licenses, Permits and Franchises	9,008	8,368	640
Fines, Forfeitures and Penalties	1,048	1,110	(62)
Revenue from Use of Money and Property	13,799	4,764	9,035
Aid from Other Governmental Agencies:			
State	42,584	39,241	3,343
Federal	60,789	92,388	(31,599)
Other	7,780	5,387	2,393
Charges for Current Services	19,918	33,220	(13,302)
Other Revenue	1,730	2,524	(794)
<b>Total Revenues</b>	<b>184,360</b>	<b>220,632</b>	<b>(36,272)</b>
<b>Expenditures:</b>			
Current:			
General	1,604	2,103	499
Public Protection	12,374	23,255	10,881
Public Ways and Facilities	90,172	131,918	41,746
Health and Sanitation	24,091	25,633	1,542
Public Assistance	57,820	83,154	25,334
Education	11,344	11,955	611
Recreational and Cultural	4,077	7,655	3,578
Capital Outlay			
Debt Service			
<b>Total Expenditures</b>	<b>201,482</b>	<b>285,673</b>	<b>84,191</b>
Excess of Revenues Over (Under) Expenditures	(17,122)	(65,041)	47,919
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	6	36	(30)
Operating Transfers In	4,596	6,929	(2,333)
Operating Transfers (Out)	(8,807)	(13,274)	4,467
Encumbrances, Beginning of Year	22,863	22,863	
<b>Total Other Financing Sources (Uses)</b>	<b>18,658</b>	<b>16,554</b>	<b>2,104</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	1,536	(48,487)	50,023
<b>Fund Balances - Beginning of Year</b>	<b>167,589</b>	<b>167,589</b>	
Equity Conveyed to Other Entities	(631)	(631)	
Residual Equity Transfers (Out)			
Increase (Decrease) in:			
Reserve for Inventory of Materials and Supplies	108		108
<b>Fund Balances - End of Year</b>	<b>\$ 168,602</b>	<b>118,471</b>	<b>50,131</b>

(Cont)

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
ALL GOVERNMENTAL FUND TYPES  
Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 1C (Cont)**

	DEBT SERVICE FUNDS		
	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 372	324	48
Licenses, Permits and Franchises			
Fines, Forfeitures and Penalties			
Revenue from Use of Money and Property	51	72	(21)
Aid from Other Governmental Agencies:			
State			
Federal			
Other	3,968	3,958	10
Charges for Current Services			
Other Revenue			
<b>Total Revenues</b>	<b>4,391</b>	<b>4,354</b>	<b>37</b>
<b>Expenditures:</b>			
Current:			
General			
Public Protection			
Public Ways and Facilities			
Health and Sanitation			
Public Assistance			
Education			
Recreational and Cultural			
Capital Outlay			
Debt Service	46,826	46,853	27
<b>Total Expenditures</b>	<b>46,826</b>	<b>46,853</b>	<b>27</b>
Excess of Revenues Over (Under) Expenditures	(42,435)	(42,499)	64
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets			
Operating Transfers In	42,740	42,420	320
Operating Transfers (Out)			
Encumbrances, Beginning of Year			
<b>Total Other Financing Sources (Uses)</b>	<b>42,740</b>	<b>42,420</b>	<b>320</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	305	(79)	384
<b>Fund Balances - Beginning of Year</b>	<b>749</b>	<b>749</b>	
Equity Conveyed to Other Entities			
Residual Equity Transfers (Out)			
Increase (Decrease) in:			
Reserve for Inventory of Materials and Supplies			
<b>Fund Balances - End of Year</b>	<b>\$ 1,054</b>	<b>670</b>	<b>384</b>

(Cont)

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
ALL GOVERNMENTAL FUND TYPES  
Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 1C (Cont)**

	CAPITAL PROJECTS FUNDS		
	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 8,367	16,121	(7,754)
Licenses, Permits and Franchises			
Fines, Forfeitures and Penalties	6,700	7,656	(956)
Revenue from Use of Money and Property	1,750	2,983	(1,233)
Aid from Other Governmental Agencies:			
State	1,205	4,717	(3,512)
Federal	1,102	2,519	(1,417)
Other	6,568	7,840	(1,272)
Charges for Current Services	249	1,524	(1,275)
Other Revenue	962	1,673	(711)
<b>Total Revenues</b>	<b>26,903</b>	<b>45,033</b>	<b>(18,130)</b>
<b>Expenditures:</b>			
Current:			
General			
Public Protection			
Public Ways and Facilities			
Health and Sanitation			
Public Assistance			
Education			
Recreational and Cultural			
Capital Outlay	43,013	99,715	56,702
Debt Service			
<b>Total Expenditures</b>	<b>43,013</b>	<b>99,715</b>	<b>56,702</b>
Excess of Revenues Over (Under) Expenditures	(16,110)	(54,682)	38,572
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	523	8,020	(7,497)
Operating Transfers In	55,129	76,716	(21,587)
Operating Transfers (Out)	(39,286)	(39,361)	75
Encumbrances, Beginning of Year	134	134	
<b>Total Other Financing Sources (Uses)</b>	<b>16,500</b>	<b>45,509</b>	<b>(29,009)</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	390	(9,173)	9,563
<b>Fund Balances - Beginning of Year</b>	<b>(601)</b>	<b>(601)</b>	
Equity Conveyed to Other Entities			
Residual Equity Transfers (Out)			
Increase (Decrease) in: Reserve for Inventory of Materials and Supplies			
<b>Fund Balances - End of Year</b>	<b>\$ (211)</b>	<b>(9,774)</b>	<b>9,563</b>

(Cont)

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
ALL GOVERNMENTAL FUND TYPES  
Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 1C (Cont)**

	TOTALS		
	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
(MEMORANDUM ONLY)			
<b>Revenues:</b>			
Taxes	\$ 338,487	337,697	790
Licenses, Permits and Franchises	31,095	29,613	1,482
Fines, Forfeitures and Penalties	27,015	35,009	(7,994)
Revenue from Use of Money and Property	36,354	23,205	13,149
Aid from Other Governmental Agencies:			
State	944,680	1,047,113	(102,433)
Federal	416,159	424,443	(8,284)
Other	52,471	50,779	1,692
Charges for Current Services	211,290	208,942	2,348
Other Revenue	30,177	52,288	(22,111)
<b>Total Revenues</b>	<b>2,087,728</b>	<b>2,209,089</b>	<b>(121,361)</b>
<b>Expenditures:</b>			
Current:			
General	191,888	227,446	35,558
Public Protection	590,133	653,415	63,282
Public Ways and Facilities	92,999	151,493	58,494
Health and Sanitation	334,689	385,833	51,144
Public Assistance	710,499	800,990	90,491
Education	11,605	12,236	631
Recreational and Cultural	12,774	16,829	4,055
Capital Outlay	43,013	99,715	56,702
Debt Service	57,308	58,683	1,375
<b>Total Expenditures</b>	<b>2,044,908</b>	<b>2,406,640</b>	<b>361,732</b>
Excess of Revenues Over (Under) Expenditures	42,820	(197,551)	240,371
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	529	8,056	(7,527)
Operating Transfers In	105,342	129,184	(23,842)
Operating Transfers (Out)	(154,677)	(159,775)	5,098
Encumbrances, Beginning of Year	70,913	70,913	
<b>Total Other Financing Sources (Uses)</b>	<b>22,107</b>	<b>48,378</b>	<b>(26,271)</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	64,927	(149,173)	214,100
<b>Fund Balances - Beginning of Year</b>	<b>342,157</b>	<b>342,157</b>	
Equity Conveyed to Other Entities	(631)	(631)	
Residual Equity Transfers (Out)	(9,290)	(9,290)	
Increase (Decrease) in:			
Reserve for Inventory of Materials and Supplies	(2,237)		(2,237)
<b>Fund Balances - End of Year</b>	<b>\$ 394,926</b>	<b>183,063</b>	<b>211,863</b>

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**COMBINED STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
ALL PROPRIETARY FUND TYPES  
Year Ended June 30, 1999  
With Comparative Figures for Year Ended June 30, 1998  
(In Thousands)**

**STATEMENT 1D**

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	1999	1998
<b>Operating Revenues:</b>				
Charges for Services	\$ 37,278	105,472	142,750	148,722
<b>Operating Expenses:</b>				
Salaries	3,560		3,560	6,496
Claims and Judgments		1,958	1,958	27,828
Cost of Materials		59,141	59,141	53,234
Repairs and Maintenance	918	3,700	4,618	5,436
Fuel		2,817	2,817	3,030
Equipment Rental	544		544	947
Sewage Processing	13,964		13,964	13,624
Contracted Services	12,688	170	12,858	21,914
Depreciation	2,720	4,520	7,240	6,572
Utilities	212		212	330
Other	3,461	1,752	5,213	6,280
Total Operating Expenses	38,067	74,058	112,125	145,691
Operating Income (Loss)	(789)	31,414	30,625	3,031
<b>Nonoperating Revenues:</b>				
Interest	3,346	2,132	5,478	6,005
Taxes	27		27	30
Grants	1,049		1,049	1,135
Gain on Disposal of Equipment				112,576
Other	107	4	111	90,671
Total Nonoperating Revenues	4,529	2,136	6,665	210,417
<b>Nonoperating Expenses:</b>				
Interest on Long-Term Debt	15	388	403	268
Loss on Disposal of Equipment	66	139	205	713
Equity Conveyed to Other Entities				3,456
Other	314		314	25,438
Total Nonoperating Expenses	395	527	922	29,875
Nonoperating Income (Loss)	4,134	1,609	5,743	180,542
Net Income (Loss) Before Operating Transfers	3,345	33,023	36,368	183,573
Operating Transfers In		260	260	242
Operating Transfers (Out)	(222)	(1,250)	(1,472)	(6,216)
Net Income (Loss)	3,123	32,033	35,156	177,599
Depreciation on Grant Funded Fixed Assets	422		422	598
Increase (Decrease) in Retained Earnings	3,545	32,033	35,578	178,197
<b>Retained Earnings:</b>				
Beginning Balance	78,805	(32,492)	46,313	26,679
Residual Equity Transfers (Out)				(158,563)
<b>Retained Earnings Ending Balance</b>	<b>\$ 82,350</b>	<b>(459)</b>	<b>81,891</b>	<b>46,313</b>

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**COMBINED STATEMENT OF CASH FLOWS  
ALL PROPRIETARY FUND TYPES  
Year Ended June 30, 1999  
With Comparative Figures for June 30, 1998  
(In Thousands)**

**STATEMENT 1E**

	PROPRIETARY		TOTALS	
	FUND TYPES		(MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	1999	1998
<b>Cash Flows from Operating Activities:</b>				
Operating Income (Loss)	\$ (789)	31,414	30,625	3,031
Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided by Operating Activities:				
Depreciation	2,720	4,520	7,240	6,571
Decrease (Increase) in Accounts Receivable and Notes Receivable, Net	(303)	(38)	(341)	1,991
Decrease (Increase) in Prepaid Expense	33		33	(33)
Decrease (Increase) in Due from Other Funds	557	(2,185)	(1,628)	23,111
Decrease (Increase) in Inventory of Materials and Supplies, Net		290	290	(211)
Increase (Decrease) in Accounts Payable	1,189	137	1,326	199
Increase (Decrease) in Accrued Payroll	14		14	(139)
Increase (Decrease) in Due to Other Funds	(4,116)	(3,298)	(7,414)	2,481
Increase (Decrease) in Due to Other Governments	(298)		(298)	(2,275)
Increase (Decrease) in Long-Term Debt Payable	(3)	(19,133)	(19,136)	(82,071)
Increase (Decrease) in Deferred Revenue	234		234	(1,845)
Other Revenue	134		134	90,700
Other Expense				(25,438)
Net Cash Provided (Used) by Operating Activities	(628)	11,707	11,079	16,072
<b>Cash Flows from Non-Capital Financing Activities:</b>				
Residual Equity Transfer In				3,059
Residual Equity Transfer (Out)				(158,563)
Loan Repayment from Other Agency				40
Advances Made on Long-Term Loans		159	159	(928)
Grants	1,519		1,519	1,608
Transfers from (to) Other Funds	(222)	(893)	(1,115)	(4,980)
Residual Equity Conveyed to Other Entities	(27)		(27)	(3,436)
Loans to Other Funds	(97)		(97)	(100)
Net Cash Provided (Used) by Non-Capital Financing Activities	1,173	(734)	439	(163,300)
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of Fixed Assets	(4,615)	(8,533)	(13,148)	(7,860)
Proceeds from Sale of Equipment		548	548	163,418
Grants	1,320		1,320	
Principal Paid on Long-Term Debt	(25)	(2,069)	(2,094)	(1,575)
Interest Paid on Long-Term Debt	(16)	(279)	(295)	(268)
Residual Equity Transfers In		10,564	10,564	47
Net Cash Provided (Used) by Capital and Related Financing Activities	(3,336)	231	(3,105)	153,762
<b>Cash Flows from Investing Activities:</b>				
Interest	3,228	2,197	5,425	6,306
Net Increase (Decrease) in Cash and Cash Equivalents	437	13,401	13,838	12,840
Cash and Cash Equivalents-Beginning of Year	54,989	54,347	109,336	96,496
Cash and Cash Equivalents-End of Year	\$ 55,426	67,748	123,174	109,336
<b>Noncash Investing, Capital Financing Activities:</b>				
Acquisition of Fixed Assets	\$ 557		557	683
Transfer Fixed Assets from(to) General Fixed Assets/Other Funds		750	750	(539)
Fixed Asset acquisition through Capital Lease		8,738	8,738	1603
Fixed Asset write-off	(380)		(380)	
Assumption of Capital Lease From General Long-Term Debt				(4,616)
Accrued Interest	642	434	1,076	
Residual Equity Transfer From General Fund		1,322	1,322	2594
<b>Total Noncash Investing Capital Financing Activities</b>	\$ 819	11,244	12,063	(275)

See Notes to General Purpose Financial Statements

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

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**PENSION TRUST FUND  
STATEMENT OF CHANGES IN PLAN NET ASSETS  
Year Ended June 30, 1999  
With Comparative Figures for Year Ended June 30, 1998  
(In Thousands)**

**STATEMENT 1F**

	TOTALS	
	1999	1998
<b>ADDITIONS:</b>		
Contributions:		
Employer	\$ 36,420	51,811
Plan Members	7,400	6,757
Total Contributions	43,820	58,568
Investment Income:		
Net Appreciation (Depreciation) in Fair Market Value of Investments	277,371	325,722
Interest Income	71,856	79,300
Other Income	46,821	61,840
Total Investment Income	396,048	466,862
Total Additions	439,868	525,430
<b>DEDUCTIONS:</b>		
Benefits	129,603	110,538
Refunds of Contributions	998	670
Administrative Expense	4,831	4,548
Total Deductions	135,432	115,756
Net Increase (Decrease)	304,436	409,674
<b>Net Assets Held in Trust for Pension Benefits:</b>		
Beginning of Year	3,506,119	3,096,445
<b>End of Year</b>	<b>\$ 3,810,555</b>	<b>3,506,119</b>

FINANCIAL REPORT OF SAN DIEGO COUNTY

INVESTMENT TRUST FUND  
STATEMENT OF CHANGES IN NET ASSETS  
Year Ended June 30, 1999  
With Comparative Figures for Year Ended June 30, 1998  
(In Thousands)

STATEMENT 1G

	TOTALS	
	1999	1998
<b>ADDITIONS:</b>		
Contributions on Pooled Investments	\$ 9,544,662	8,880,803
Interest and Investment Income	85,515	69,123
Total Additions	9,630,177	8,949,926
<b>DEDUCTIONS:</b>		
Distribution from Pooled Investments	9,572,603	8,993,721
Net Increase (Decrease)	57,574	(43,795)
<b>Net Assets Held in Trust for Pool Participants:</b>		
Beginning of Year	1,013,500	1,057,295
<b>End of Year</b>	<b>\$ 1,071,074</b>	<b>1,013,500</b>