



Combining Financial Statements and Supplemental Information

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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.

HCD FUND

The Housing and Community Development Fund was established to receive federal community development block grants as well as state grants. Expenditures are for special projects related to various housing programs within the County.

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.

LIGHTING 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.

COUNTY LIBRARY FUND

This fund was established to provide library services for the unincorporated area as well as some of the incorporated cities within the county. The County Library now operates a headquarters, 31 branches, 2 bookmobiles and 1 adult literacy site. Property taxes provide most of the fund's revenues, federal aid, state aid and fines provide the remaining revenues.

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 interest derived therefrom are used for the prevention, investigation, apprehension and prosecution of drug and other criminal law violators.

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.

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.

CABLE TV FUND

This fund was established to account for revenue earned and expenditures made for cable television related projects appropriated for the benefit of the cable subscribers who have paid the user fees for this fund.

PARKLAND 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.

NONPROFIT CORPORATION FUND

The nonprofit corporation fund, San Diego County Capital Asset Leasing Corporation, was established as a cost-effective means of financing the purchase of necessary equipment and the acquisition and construction of permanent buildings on behalf of the County through the sale of tax exempt certificates of participation.

COUNTY SERVICE DISTRICTS 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.

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 and federal grants.

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.

REALIGNMENT FUND

This fund was established to account for revenues and expenditures related to providing health, mental health and public assistance programs to qualifying individuals. It is based upon the state health and welfare realignment act of 1991. The financing is provided by a one-half cent sales tax as provided in the State's Revenue and Taxation Code

PUBLIC SAFETY FUND

This fund was established to account for revenues and expenditures related to providing public safety services such as sheriffs, fire protection, county district attorneys and county corrections. It does not include courts, but provides for an allocation to cities. It is financed by a one-half sales and use tax passed through a voter approved state proposition.

IHSS PUBLIC AUTHORITY FUND

This authority was established for the administration of the IHSS registry, investigation of the qualifications and background of potential registry personnel, referral of registry personnel to IHSS recipients and the provision for training of providers and recipients. Financing is provided by the Social Services Realignment fund, federal and state programs.

OTHER SPECIAL DISTRICTS FUNDS

These funds were established to receive user fees, land lease revenues, fines and state funding. Expenditures include retracement or remonument surveys, improvements for grazing lands, wildlife propagation and aviation purpose capital improvements and repairs.

DEBT SERVICE FUNDS

PENSION OBLIGATION BONDS FUND

This fund receives payments from the County and other agencies for payment of principal and interest due on 1994 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 association. The obligation of the County to make payments with respect to the bonds is an absolute and unconditional priority obligation of the County imposed by law and payment of principal and interest on the bonds is not limited to any special source of funds.

NONPROFIT CORPORATION FUND

This fund receives rental payments based on lease purchase agreements from the capital outlay fund and the general fund for payment of principal and interest due on certificates of participation. These debt issuances are legal obligations of a nonprofit corporation and were issued to finance the purchasing of necessary equipment and the acquisition and construction of permanent buildings by the County. Debt is secured by the lease purchase payments from the County.

REDEVELOPMENT AGENCY FUND

This fund receives proceeds of redevelopment area incremental taxes and interest revenues 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 interest are insufficient to pay debt service payments. In addition to the pledged amounts, a bond reserve was funded with bond proceeds.

CAPITAL PROJECTS FUND

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. The fund may also be used to make annual payments on bond indebtedness for the construction of public facilities and to acquire public facilities through lease purchases. 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.

EDGEMOOR DEVELOPMENT FUND

This fund is used exclusively for assisting in the development of the Edgemoor property. The Edgemoor property represents approximately 375 acres of county owned land and 50 acres owned by the Grossmont Union High School District in the Santee area. Future development 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.

NONPROFIT CORPORATION FUND

This fund is used to account for the expenditure of the proceeds from the sale of nonprofit corporation certificates of participation for the purchase of various types of equipment and the acquisition and construction of permanent buildings by the County.

REDEVELOPMENT AGENCY FUND

This fund is used to account for the proceeds of redevelopment area incremental taxes, interest revenues and temporary loans. Redevelopment project expenditures, in accordance with California community redevelopment law, include redevelopment planning, design, improvement cost, professional services and administrative costs.

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2003
(In Thousands)**

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
ASSETS				
Equity in pooled cash and investments	\$ 236,018	3,103	25,960	265,081
Cash with fiscal agent	1,720	26,832	521	29,073
Collections in transit	183		75	258
Imprest cash	17			17
Accounts and notes receivable	108,426	352	5,240	114,018
Due from other funds	19,085	30	12,232	31,347
Advances to other funds	3	414		417
Inventory of materials and supplies	2,098			2,098
Deposits with others	380		107	487
Prepaid items	2		6	8
Restricted assets:				
Investments	45,413			45,413
Total assets	413,345	30,731	44,141	488,217
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	8,173		5,040	13,213
Accrued payroll	2,101			2,101
Due to other funds	107,839	424	17,950	126,213
Advances from other funds	768	287	10,177	11,232
Deferred revenue	5,856		1,130	6,986
Total liabilities	124,737	711	34,297	159,745
Fund Balances:				
Reserved for encumbrances	44,988		73	45,061
Reserved for notes receivable and advances	30,331			30,331
Reserved for deposits with others	1,055			1,055
Reserved for inactive landfill maintenance	92,218			92,218
Reserved for inventory of materials and supplies	319			319
Reserved for debt service		30,020		30,020
Reserved for other purposes	40,359			40,359
Unreserved:				
Designated for subsequent years' expenditures	86			86
Undesignated	79,252		9,771	89,023
Total fund balances	288,608	30,020	9,844	328,472
Total liabilities and fund balances	\$ 413,345	30,731	44,141	488,217

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
June 30, 2003
(In Thousands)**

	Road	HCD	Air Pollution	Lighting District
ASSETS				
Equity in pooled cash and investments	\$ 39,224	3,906	29,640	1,181
Cash with fiscal agent			1	
Collections in transit	6		98	
Imprest cash	3		1	
Accounts and notes receivable	7,107	22,502	811	29
Due from other funds	1,874	253	146	7
Advances to other funds				
Inventory of materials and supplies	1,779		96	
Deposits with others	23			
Prepaid items				
Restricted assets:				
Investments				
Total assets	50,016	26,661	30,793	1,217
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	2,611	1,739	146	3
Accrued payroll	1,139		371	
Due to other funds	1,208	4,556	194	23
Advances from other funds				
Deferred revenue	465	4	92	
Total liabilities	5,423	6,299	803	26
Fund Balances:				
Reserved for encumbrances	17,850		18,888	114
Reserved for notes receivable and advances		20,352		
Reserved for deposits with others			700	
Reserved for inactive landfill maintenance				
Reserved for inventory of materials and supplies			96	
Reserved for other purposes	24,653			610
Unreserved:				
Designated for subsequent years' expenditures				
Undesignated	2,090	10	10,306	467
Total fund balances	44,593	20,362	29,990	1,191
Total liabilities and fund balances	\$ 50,016	26,661	30,793	1,217

(Cont)

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
June 30, 2003
(In Thousands)**

(Cont)

	County Library	Asset Forfeiture Program	Inmate Welfare Program	Inactive Wastesites
ASSETS				
Equity in pooled cash and investments	\$ 7,159	4,108	8,007	49,050
Cash with fiscal agent				
Collections in transit	11	21	1	2
Imprest cash	5		8	
Accounts and notes receivable	9	3		339
Due from other funds	132	18	56	216
Advances to other funds				
Inventory of materials and supplies	107	22	87	6
Deposits with others				
Prepaid items				
Restricted assets:				
Investments				45,413
Total assets	7,423	4,172	8,159	95,026
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	100	68	174	1,040
Accrued payroll	478			49
Due to other funds	335	27	489	431
Advances from other funds				
Deferred revenue			1,867	1,282
Total liabilities	913	95	2,530	2,802
Fund Balances:				
Reserved for encumbrances	4,140	519	875	
Reserved for notes receivable and advances				
Reserved for deposits with others				
Reserved for inactive landfill maintenance				92,218
Reserved for inventory of materials and supplies	107	22	87	6
Reserved for other purposes				
Unreserved:				
Designated for subsequent years' expenditures	86			
Undesignated	2,177	3,536	4,667	
Total fund balances	6,510	4,077	5,629	92,224
Total liabilities and fund balances	\$ 7,423	4,172	8,159	95,026

(Cont)

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
June 30, 2003
(In Thousands)**

				(Cont)
	Cable TV	Parkland Dedication	Nonprofit Corporation	County Service Districts
ASSETS				
Equity in pooled cash and investments	\$ 2,136	7,334	97	14,536
Cash with fiscal agent			1,466	
Collections in transit		7		
Imprest cash				
Accounts and notes receivable	3			
Due from other funds	88	34		94
Advances to other funds				
Inventory of materials and supplies	1			
Deposits with others				2
Prepaid items				
Restricted assets:				
Investments				
Total assets	2,228	7,375	1,563	14,632
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	11		14	607
Accrued payroll	58			6
Due to other funds	14	457		458
Advances from other funds				768
Deferred revenue				848
Total liabilities	83	457	14	2,687
Fund Balances:				
Reserved for encumbrances	83	560		193
Reserved for notes receivable and advances				
Reserved for deposits with others				
Reserved for inactive landfill maintenance				
Reserved for inventory of materials and supplies	1			
Reserved for other purposes				
Unreserved:				
Designated for subsequent years' expenditures				
Undesignated	2,061	6,358	1,549	11,752
Total fund balances	2,145	6,918	1,549	11,945
Total liabilities and fund balances	\$ 2,228	7,375	1,563	14,632

(Cont)

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
June 30, 2003
(In Thousands)**

(Cont)

	Flood Control District	Housing Authority	Realignment
ASSETS			
Equity in pooled cash and investments	\$ 20,462	6,946	24,798
Cash with fiscal agent		253	
Collections in transit	19	17	
Imprest cash			
Accounts and notes receivable		13,121	33,421
Due from other funds	95	111	1,257
Advances to other funds	3		
Inventory of materials and supplies			
Deposits with others	54	301	
Prepaid items		2	
Restricted assets:			
Investments			
Total assets	20,633	20,751	59,476
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	62	1,511	
Accrued payroll			
Due to other funds	222	823	37,843
Advances from other funds			
Deferred revenue		1,298	
Total liabilities	284	3,632	37,843
Fund Balances:			
Reserved for encumbrances	1,358		
Reserved for notes receivable and advances	3	9,976	
Reserved for deposits with others	54	301	
Reserved for inactive landfill maintenance			
Reserved for inventory of materials and supplies			
Reserved for other purposes	15,096		
Unreserved:			
Designated for subsequent years' expenditures			
Undesignated	3,838	6,842	21,633
Total fund balances	20,349	17,119	21,633
Total liabilities and fund balances	\$ 20,633	20,751	59,476

(Cont)

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
June 30, 2003
(In Thousands)**

				(Cont)
	Public Safety	IHSS Public Authority	Other Special Districts	Total Special Revenue
ASSETS				
Equity in pooled cash and investments	\$ 13,825	1,398	2,211	236,018
Cash with fiscal agent				1,720
Collections in transit			1	183
Imprest cash				17
Accounts and notes receivable	31,081			108,426
Due from other funds	14,340	291	73	19,085
Advances to other funds				3
Inventory of materials and supplies				2,098
Deposits with others				380
Prepaid items				2
Restricted assets:				
Investments				45,413
Total assets	59,246	1,689	2,285	413,345
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable		75	12	8,173
Accrued payroll				2,101
Due to other funds	58,767	1,570	422	107,839
Advances from other funds				768
Deferred revenue				5,856
Total liabilities	58,767	1,645	434	124,737
Fund Balances:				
Reserved for encumbrances	367	41		44,988
Reserved for notes receivable and advances				30,331
Reserved for deposits with others				1,055
Reserved for inactive landfill maintenance				92,218
Reserved for inventory of materials and supplies				319
Reserved for other purposes				40,359
Unreserved:				
Designated for subsequent years' expenditures				86
Undesignated	112	3	1,851	79,252
Total fund balances	479	44	1,851	288,608
Total liabilities and fund balances	\$ 59,246	1,689	2,285	413,345

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DEBT SERVICE
June 30, 2003
(In Thousands)**

	Pension Obligation Bonds	Nonprofit Corporation	Redevelopment Agency	Total Debt Service
ASSETS				
Equity in pooled cash and investments	\$ 20	1,128	1,955	3,103
Cash with fiscal agent	2,333	24,069	430	26,832
Accounts receivable		340	12	352
Due from other funds	16	6	8	30
Advances to other funds		414		414
Total assets	2,369	25,957	2,405	30,731
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds			424	424
Advances from other funds			287	287
Total liabilities			711	711
Fund balances:				
Reserved for debt service	2,369	25,957	1,694	30,020
Total liabilities and fund balances	\$ 2,369	25,957	2,405	30,731

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS
June 30, 2003
(In Thousands)**

	Capital Outlay	Edgemoor Development	Nonprofit Corporation	Redevelopment Agency	Total Capital Projects
ASSETS					
Equity in pooled cash and investments	\$ 11,609	1,187	9,146	4,018	25,960
Cash with fiscal agent			521		521
Collections in transit		75			75
Accounts and notes receivable	5,222	7		11	5,240
Due from other funds	11,741	5	45	441	12,232
Deposits with others	107				107
Prepaid items	6				6
Total assets	28,685	1,274	9,712	4,470	44,141
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	4,619			421	5,040
Due to other funds	17,840	2		108	17,950
Advances from other funds				10,177	10,177
Deferred revenue	1,130				1,130
Total liabilities	23,589	2		10,706	34,297
Fund balances:					
Reserved for encumbrances		66		7	73
Unreserved	5,096	1,206	9,712	(6,243)	9,771
Total fund balances	5,096	1,272	9,712	(6,236)	9,844
Total liabilities and fund balances	\$ 28,685	1,274	9,712	4,470	44,141

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2003
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental
Revenues:				
Taxes	\$ 45,861	534	4,025	50,420
Licenses, permits and franchises	10,495			10,495
Fines, forfeitures and penalties	2,173		2,817	4,990
Revenue from use of money and property	9,741	1,364	2,025	13,130
Aid from other governmental agencies:				
State	492,095		30,116	522,211
Federal	97,486		1,193	98,679
Other	6,227	6,356	3,680	16,263
Charges for current services	23,407		42	23,449
Other revenue	6,492		2,740	9,232
Total revenues	693,977	8,254	46,638	748,869
Expenditures:				
Current:				
General	2,006	11,068	3,967	17,041
Public protection	21,382		271	21,653
Public ways and facilities	101,347			101,347
Health and sanitation	30,442		169	30,611
Public assistance	91,905			91,905
Education	24,364			24,364
Recreational and cultural	921			921
Capital outlay			83,748	83,748
Debt service				
Principal	1,093	78,193		79,286
Interest	73	35,588		35,661
Total expenditures	273,533	124,849	88,155	486,537
Excess of revenues over (under) expenditures	420,444	(116,595)	(41,517)	262,332
Other financing sources (uses):				
Sale of capital assets			463	463
Transfers in	83,565	119,855	86,771	290,191
Transfers (out)	(537,437)	(1,161)	(50,719)	(589,317)
Long term debt proceeds	436			436
Total other financing sources (uses)	(453,436)	118,694	36,515	(298,227)
Net change in fund balances	(32,992)	2,099	(5,002)	(35,895)
Fund balances - beginning of year	321,538	27,921	14,846	364,305
Increase (decrease) in:				
Reserve for inventory of materials and supplies	62			62
Fund balances - end of year	\$ 288,608	30,020	9,844	328,472

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
Year Ended June 30, 2003
(In Thousands)**

	Road	HCD	Air Pollution	Lighting District
Revenues:				
Taxes	\$ 21,766			709
Licenses, permits and franchises	77		7,053	
Fines, forfeitures and penalties	58		1,244	
Revenue from use of money and property	1,045		711	27
Aid from other governmental agencies:				
State	48,809		1,565	10
Federal	2,576	10,019	1,811	1
Other		964	4,702	
Charges for current services	14,045		413	289
Other revenue	1,288	102	150	4
Total revenues	89,664	11,085	17,649	1,040
Expenditures:				
Current:				
General				
Public protection				
Public ways and facilities	97,325			1,443
Health and sanitation			26,445	
Public assistance		5,278		
Education				
Recreational and cultural				
Debt service				
Principal				
Interest				
Total expenditures	97,325	5,278	26,445	1,443
Excess of revenues over (under) expenditures	(7,661)	5,807	(8,796)	(403)
Other financing sources (uses):				
Transfers in	1,293		3,273	
Transfers (out)	(1,484)	(1,562)	(3,542)	
Long term debt proceeds				
Total other financing sources (uses)	(191)	(1,562)	(269)	
Net change in fund balances	(7,852)	4,245	(9,065)	(403)
Fund balances - beginning of year	52,445	16,117	39,018	1,594
Increase (decrease) in:				
Reserve for inventory of materials and supplies			37	
Fund balances - end of year	\$ 44,593	20,362	29,990	1,191

(Cont)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
Year Ended June 30, 2003
(In Thousands)**

(Cont)

	County Library	Asset Forfeiture Program	Inmate Welfare Program	Inactive Wastesites
Revenues:				
Taxes	\$ 18,466			
Licenses, permits and franchises				
Fines, forfeitures and penalties		815		
Revenue from use of money and property	142	90	3,348	3,499
Aid from other governmental agencies:				
State	1,293			89
Federal	5			
Other				11
Charges for current services	1,288		302	919
Other revenue	729	37	8	512
Total revenues	21,923	942	3,658	5,030
Expenditures:				
Current:				
General				
Public protection		1,068	2,762	11,179
Public ways and facilities				
Health and sanitation				
Public assistance				
Education	24,364			
Recreational and cultural				
Debt service				
Principal				980
Interest				14
Total expenditures	24,364	1,068	2,762	12,173
Excess of revenues over (under) expenditures	(2,441)	(126)	896	(7,143)
Other financing sources (uses):				
Transfers in	2,454		400	1,500
Transfers (out)	(1,410)		(1,597)	(153)
Long term debt proceeds				
Total other financing sources (uses)	1,044		(1,197)	1,347
Net change in fund balances	(1,397)	(126)	(301)	(5,796)
Fund balances - beginning of year	7,923	4,181	5,911	98,020
Increase (decrease) in:				
Reserve for inventory of materials and supplies				
	(16)	22	19	
Fund balances - end of year	\$ 6,510	4,077	5,629	92,224

(Cont)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
Year Ended June 30, 2003
(In Thousands)**

	Cable TV	Parkland Dedication	Nonprofit Corporation	County Service Districts
(Cont)				
Revenues:				
Taxes	\$			2,419
Licenses, permits and franchises	2,143	1,198		
Fines, forfeitures and penalties				
Revenue from use of money and property	46	145	144	304
Aid from other governmental agencies:				
State				34
Federal				
Other			55	484
Charges for current services	44			5,891
Other revenue	6			25
Total revenues	2,239	1,343	199	9,157
Expenditures:				
Current:				
General	1,864		70	
Public protection				877
Public ways and facilities				1,685
Health and sanitation				3,997
Public assistance				
Education				
Recreational and cultural		138		783
Debt service				
Principal				113
Interest				59
Total expenditures	1,864	138	70	7,514
Excess of revenues over (under) expenditures	375	1,205	129	1,643
Other financing sources (uses):				
Transfers in	71		58,800	45
Transfers (out)	(76)	(664)	(59,049)	(1,307)
Long term debt proceeds				436
Total other financing sources (uses)	(5)	(664)	(249)	(826)
Net change in fund balances	370	541	(120)	817
Fund balances - beginning of year	1,775	6,377	1,669	11,128
Increase (decrease) in:				
Reserve for inventory of materials and supplies				
Fund balances - end of year	\$ 2,145	6,918	1,549	11,945

(Cont)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
Year Ended June 30, 2003
(In Thousands)**

(Cont)

	Flood Control Districts	Housing Authority	Realignment	Public Safety
Revenues:				
Taxes	\$ 2,501			
Licenses, permits and franchises				
Fines, forfeitures and penalties				
Revenue from use of money and property	67	133		
Aid from other governmental agencies:				
State	37	145	257,499	182,439
Federal	1	83,072		
Other		11		
Charges for current services	36	4		
Other revenue	2,730	901		
Total revenues	5,372	84,266	257,499	182,439
Expenditures:				
Current:				
General				
Public protection	5,496			
Public ways and facilities				
Health and sanitation				
Public assistance		85,196		
Education				
Recreational and cultural				
Debt service				
Principal				
Interest				
Total expenditures	5,496	85,196		
Excess of revenues over (under) expenditures	(124)	(930)	257,499	182,439
Other financing sources (uses):				
Transfers in	1,050	1,679	13,000	
Transfers (out)		(410)	(265,478)	(198,414)
Long term debt proceeds				
Total other financing sources (uses)	1,050	1,269	(252,478)	(198,414)
Net change in fund balances	926	339	5,021	(15,975)
Fund balances - beginning of year	19,423	16,780	16,612	16,454
Increase (decrease) in:				
Reserve for inventory of materials and supplies				
Fund balances - end of year	\$ 20,349	17,119	21,633	479

(Cont)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
Year Ended June 30, 2003
(In Thousands)**

	IHSS Public Authority	Other Special Districts	Total Special Revenue
(Cont)			
Revenues:			
Taxes	\$		45,861
Licenses, permits and franchises		24	10,495
Fines, forfeitures and penalties		56	2,173
Revenue from use of money and property	40		9,741
Aid from other governmental agencies:			
State		175	492,095
Federal		1	97,486
Other			6,227
Charges for current services		176	23,407
Other revenue			6,492
Total revenues	40	432	693,977
Expenditures:			
Current:			
General		72	2,006
Public protection			21,382
Public ways and facilities		894	101,347
Health and sanitation			30,442
Public assistance	1,431		91,905
Education			24,364
Recreational and cultural			921
Debt service			
Principal			1,093
Interest			73
Total expenditures	1,431	966	273,533
Excess of revenues over (under) expenditures	(1,391)	(534)	420,444
Other financing sources (uses):			
Transfers in			83,565
Transfers (out)	(1,258)	(1,033)	(537,437)
Long term debt proceeds			436
Total other financing sources (uses)	(1,258)	(1,033)	(453,436)
Net change in fund balances	(2,649)	(1,567)	(32,992)
Fund balances - beginning of year	2,693	3,418	321,538
Increase (decrease) in:			
Reserve for inventory of materials and supplies			62
Fund balances - end of year	\$ 44	1,851	288,608

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
Year Ended June 30, 2003
(In Thousands)**

	Pension Obligation Bonds	Nonprofit Corporation	Redevelopment Agency	Special Aviation	Total Debt Service
Revenues:					
Taxes	\$		534		534
Revenue from use of money and property	7	1,318	39		1,364
Aid from other governmental agencies:					
Other	6,350		6		6,356
Total revenues	6,357	1,318	579		8,254
Expenditures:					
Current:					
General	10,900	168			11,068
Debt service					
Principal	39,420	38,505	125	143	78,193
Interest	14,365	20,738	299	186	35,588
Total expenditures	64,685	59,411	424	329	124,849
Excess of revenues over (under) expenditures	(58,328)	(58,093)	155	(329)	(116,595)
Other financing sources (uses):					
Transfers in	60,477	59,049		329	119,855
Transfers (out)		(1,161)			(1,161)
Proceeds of refunding bonds					
Payment to refunded bond escrow agent					
Total other financing sources (uses)	60,477	57,888		329	118,694
Net change in fund balances	2,149	(205)	155		2,099
Fund balances - beginning of year	220	26,162	1,539		27,921
Fund balances - end of year	\$ 2,369	25,957	1,694		30,020

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
Year Ended June 30, 2003
(In Thousands)**

	Capital Outlay	Edgemoor Development	Nonprofit Corporation	Redevelopment Agency	Total Capital Projects
Revenues:					
Taxes	\$ 2,322			1,703	4,025
Fines, forfeitures and penalties	2,817				2,817
Revenue from use of money and property	1,287	262	398	78	2,025
Aid from other governmental agencies:					
State	30,116				30,116
Federal	1,193				1,193
Other	3,680				3,680
Charges for current services	42				42
Other revenue	2,674			66	2,740
Total revenues	44,131	262	398	1,847	46,638
Expenditures:					
Current:					
General	3,280			687	3,967
Public protection				271	271
Health and sanitation		169			169
Capital outlay	76,606		7,142		83,748
Total expenditures	79,886	169	7,142	958	88,155
Excess of revenues over (under) expenditures	(35,755)	93	(6,744)	889	(41,517)
Other financing sources (uses):					
Sale of capital assets		463			463
Transfers in	86,771				86,771
Transfers (out)	(50,719)				(50,719)
Total other financing sources (uses)	36,052	463			36,515
Net change in fund balances	297	556	(6,744)	889	(5,002)
Fund balances - beginning of year	4,799	716	16,456	(7,125)	14,846
Fund balances - end of year	\$ 5,096	1,272	9,712	(6,236)	9,844

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
ROAD FUND
Year Ended June 30, 2003
(In Thousands)**

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Taxes	\$ 21,630	21,750	21,766	16
Licenses, permits and franchises	53	53	77	24
Fines, forfeitures and penalties			58	58
Revenue from use of money and property	1,933	1,933	1,153	(780)
Aid from other governmental agencies:				
State	50,093	50,093	48,809	(1,284)
Federal	3,862	16,466	2,576	(13,890)
Charges for current services	14,364	15,981	14,045	(1,936)
Other revenue	14	14	1,288	1,274
Total revenues	91,949	106,290	89,772	(16,518)
Expenditures				
Current:				
Public ways and facilities				
Public works road	163,261	150,932	115,175	35,757
Total expenditures	163,261	150,932	115,175	35,757
Excess of revenues over (under) expenditures	(71,312)	(44,642)	(25,403)	19,239
Other financing sources (uses)				
Transfers in	407	1,497	1,293	(204)
Transfers (out)	(1,484)	(1,484)	(1,484)	
Encumbrances, beginning of year	27,345	27,345	27,345	
Total other financing sources (uses)	26,268	27,358	27,154	(204)
Net change in fund balance	\$ (45,044)	(17,284)	1,751	19,035

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
HCD FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Aid from other governmental agencies:				
Federal	\$ 31,349	35,651	10,019	(25,632)
Other	126	134	964	830
Other revenue			102	102
Total revenues	31,475	35,785	11,085	(24,700)
Expenditures				
Current:				
Public assistance				
Housing and community dev.	26,708	31,018	5,278	25,740
Total expenditures	26,708	31,018	5,278	25,740
Excess of revenues over (under) expenditures	4,767	4,767	5,807	1,040
Other financing sources (uses)				
Transfers (out)	(4,767)	(4,767)	(1,562)	3,205
Total other financing sources (uses)	(4,767)	(4,767)	(1,562)	3,205
Net change in fund balance	\$		4,245	4,245

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
AIR POLLUTION FUND
Year Ended June 30, 2003
(In Thousands)**

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Licenses, permits and franchises	\$ 6,714	6,714	7,053	339
Fines, forfeitures and penalties	490	490	1,244	754
Revenue from use of money and property	310	310	813	503
Aid from other governmental agencies:				
State	1,039	1,839	1,566	(273)
Federal	1,935	2,187	1,811	(376)
Other	3,062	3,061	4,702	1,641
Charges for current services	704	704	413	(291)
Other revenue			148	148
Total revenues	14,254	15,305	17,750	2,445
Expenditures				
Current:				
Health and sanitation				
Air pollution control	38,282	48,790	45,333	3,457
Total expenditures	38,282	48,790	45,333	3,457
Excess of revenues over (under) expenditures	(24,028)	(33,485)	(27,583)	5,902
Other financing sources (uses)				
Sale of capital assets			2	2
Transfers in	3,273	3,273	3,273	
Transfers (out)	(3,542)	(3,542)	(3,542)	
Encumbrances, beginning of year	22,389	22,389	22,389	
Total other financing sources (uses)	22,120	22,120	22,122	2
Net change in fund balance	\$ (1,908)	(11,365)	(5,461)	5,904

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
LIGHTING DISTRICT FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Taxes	\$ 700	700	709	9
Revenue from use of money and property	50	50	31	(19)
Aid from other governmental agencies:				
State	10	10	11	1
Charges for current services	250	250	290	40
Other revenue			4	4
Total revenues	1,010	1,010	1,045	35
Expenditures				
Current:				
Public ways and facilities				
Public works lighting district	1,822	1,803	1,558	245
Total expenditures	1,822	1,803	1,558	245
Excess of revenues over (under) expenditures	(812)	(793)	(513)	280
Other financing sources (uses)				
Encumbrances, beginning of year	21	21	21	
Total other financing sources (uses)	21	21	21	
Net change in fund balance	\$ (791)	(772)	(492)	280

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
COUNTY LIBRARY FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Taxes	\$ 20,004	20,004	18,466	(1,538)
Revenue from use of money and property	288	288	162	(126)
Aid from other governmental agencies:				
State	1,624	1,640	1,293	(347)
Federal			5	5
Charges for current services	893	893	1,288	395
Other revenue	564	664	727	63
Total revenues	23,373	23,489	21,941	(1,548)
Expenditures				
Current:				
Education				
County library	28,984	31,048	28,505	2,543
Total expenditures	28,984	31,048	28,505	2,543
Excess of revenues over (under) expenditures	(5,611)	(7,559)	(6,564)	995
Other financing sources (uses)				
Transfers in	2,400	2,454	2,457	3
Transfers (out)	(1,014)	(1,761)	(1,410)	351
Encumbrances, beginning of year	3,975	3,975	3,975	
Total other financing sources (uses)	5,361	4,668	5,022	354
Net change in fund balance	\$ (250)	(2,891)	(1,542)	1,349

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**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
ASSET FORFEITURE PROGRAM FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Fines, forfeitures and penalties	\$ 600	641	815	174
Revenue from use of money and property			99	99
Other revenue			37	37
Total revenues	600	641	951	310
Expenditures				
Current:				
Public protection				
Sheriff's asset forfeiture	1,661	1,661	1,298	363
Probation asset forfeiture	180	180	69	111
DA asset forfeiture		194	170	24
DA asset forfeiture - state		50	50	
Total expenditures	1,841	2,085	1,587	498
Excess of revenues over (under) expenditures	(1,241)	(1,444)	(636)	808
Other financing sources (uses)				
Encumbrances, beginning of year	61	61	61	
Total other financing sources (uses)	61	61	61	
Net change in fund balance	\$ (1,180)	(1,383)	(575)	808

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**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
INMATE WELFARE PROGRAM FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Revenue from use of money and property	\$ 3,960	3,960	3,357	(603)
Charges for current services			302	302
Other revenue	350	350	8	(342)
Total revenues	4,310	4,310	3,667	(643)
Expenditures				
Current:				
Public protection				
Sheriff's inmate welfare	5,209	4,092	2,289	1,803
Probation inmate welfare	421	568	567	1
Total expenditures	5,630	4,660	2,856	1,804
Excess of revenues over (under) expenditures	(1,320)	(350)	811	1,161
Other financing sources (uses)				
Transfers in	400	400	400	
Transfers (out)	(2,107)	(2,931)	(2,378)	553
Encumbrances, beginning of year	1,086	1,086	1,086	
Total other financing sources (uses)	(621)	(1,445)	(892)	553
Net change in fund balance	\$ (1,941)	(1,795)	(81)	1,714

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**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
INACTIVE WASTESITES FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Revenue from use of money and property	\$ 45	45	3,502	3,457
Aid from other governmental agencies:				
State	432	532	89	(443)
Other			11	11
Charges for current services	11,571	13,415	918	(12,497)
Other revenue	597	597	512	(85)
Total revenues	12,645	14,589	5,032	(9,557)
Expenditures				
Current:				
Public protection				
Inactive waste site management	15,658	16,240	11,317	4,923
Debt service	80	1,004	994	10
Total expenditures	15,738	17,244	12,311	4,933
Excess of revenues over (under) expenditures	(3,093)	(2,655)	(7,279)	(4,624)
Other financing sources (uses)				
Transfers in	472	1,972	1,500	(472)
Transfers (out)	(174)	(244)	(153)	91
Long term debt proceeds	111	111	111	
Total other financing sources (uses)	409	1,839	1,458	(381)
Net change in fund balance	\$ (2,684)	(816)	(5,821)	(5,005)

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**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
CABLE TV FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Licenses, permits and franchises	\$ 2,069	2,069	2,143	74
Revenue from use of money and property			49	49
Charges for current services			44	44
Other revenue			6	6
Total revenues	2,069	2,069	2,242	173
Expenditures				
Current:				
General				
Media and public relations	2,181	2,250	1,947	303
Total expenditures	2,181	2,250	1,947	303
Excess of revenues over (under) expenditures	(112)	(181)	295	476
Other financing sources (uses)				
Transfers in	70	71	71	
Transfers (out)	(76)	(76)	(76)	
Encumbrances, beginning of year	93	93	93	
Total other financing sources (uses)	87	88	88	
Net change in fund balance	\$ (25)	(93)	383	476

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
PARKLAND DEDICATION FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Licenses, permits and franchises	\$ 1,408	1,408	1,198	(210)
Revenue from use of money and property	200	200	159	(41)
Total revenues	1,608	1,608	1,357	(251)
Expenditures				
Current:				
Recreational and cultural				
Parks & recreation parkland dedication	6,289	5,349	698	4,651
Total expenditures	6,289	5,349	698	4,651
Excess of revenues over (under) expenditures	(4,681)	(3,741)	659	4,400
Other financing sources (uses)				
Transfers (out)		(1,114)	(664)	450
Encumbrances, beginning of year	944	944	944	
Total other financing sources (uses)	944	(170)	280	450
Net change in fund balance	\$ (3,737)	(3,911)	939	4,850

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**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
COUNTY SERVICE DISTRICTS FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Taxes	\$ 2,155	2,155	2,419	264
Revenue from use of money and property	225	230	321	91
Aid from other governmental agencies:				
State	92	92	35	(57)
Other			484	484
Charges for current services	6,859	6,589	5,891	(698)
Other revenue			116	116
Total revenues	9,331	9,066	9,266	200
Expenditures				
Current:				
Public protection				
Sheriff	1,873	1,888	1,321	567
Public works	642	793	678	115
Public ways and facilities				
Public works	3,491	7,151	1,705	5,446
Health and sanitation				
Health & human services	4,417	4,187	4,090	97
Public works	96	128	33	95
Recreational and cultural				
Parks & recreations	2,553	2,564	807	1,757
Debt service	377	439	396	43
Total expenditures	13,449	17,150	9,030	8,120
Excess of revenues over (under) expenditures	(4,118)	(8,084)	236	8,320
Other financing sources (uses)				
Transfers in	9	45	45	
Transfers (out)	(476)	(513)	(206)	307
Long tem debt proceeds	1,039	1,039	1,018	(21)
Encumbrances, beginning of year	473	473	473	
Total other financing sources (uses)	1,045	1,044	1,330	286
Net change in fund balance	\$ (3,073)	(7,040)	1,566	8,606

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**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FLOOD CONTROL DISTRICTS FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Licenses, permits and franchises	\$ 2,067	2,067	2,501	434
Revenue from use of money and property	105	105	101	(4)
Aid from other governmental agencies:				
State	400	400	37	(363)
Federal			1	1
Charges for current services	46	46	36	(10)
Other revenue	3,280	4,428	2,730	(1,698)
Total revenues	5,898	7,046	5,406	(1,640)
Expenditures				
Current:				
Public protection				
Public works flood control district	8,540	10,943	6,854	4,089
Total expenditures	8,540	10,943	6,854	4,089
Excess of revenues over (under) expenditures	(2,642)	(3,897)	(1,448)	2,449
Other financing sources (uses)				
Transfers in		1,050	1,050	
Encumbrances, beginning of year	1,558	1,558	1,558	
Total other financing sources (uses)	1,558	2,608	2,608	
Net change in fund balance	\$ (1,084)	(1,289)	1,160	2,449

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
HOUSING AUTHORITY FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Revenue from use of money and property	\$		133	133
Aid from other governmental agencies:				
State	150	350	145	(205)
Federal	77,936	85,339	83,072	(2,267)
Other	289	264	11	(253)
Charges for current services		4	4	
Other revenue	1,313	1,214	901	(313)
Total revenues	79,688	87,171	84,266	(2,905)
Expenditures				
Current:				
Public assistance				
Housing authority	83,750	89,856	85,196	4,660
Total expenditures	83,750	89,856	85,196	4,660
Excess of revenues over (under) expenditures	(4,062)	(2,685)	(930)	1,755
Other financing sources (uses)				
Transfers in	3,910	2,417	1,679	(738)
Transfers (out)	(411)	(411)	(410)	1
Total other financing sources (uses)	3,499	2,006	1,269	(737)
Net change in fund balance	\$ (563)	(679)	339	1,018

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**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
REALIGNMENT FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Aid from other governmental agencies:				
State	\$ 257,024	251,690	257,499	5,809
Total revenues	257,024	251,690	257,499	5,809
Excess of revenues over (under) expenditures	257,024	251,690	257,499	5,809
Other financing sources (uses)				
Transfers in	13,000	13,000	13,000	
Transfers (out)	(281,133)	(281,133)	(265,478)	15,655
Total other financing sources (uses)	(268,133)	(268,133)	(252,478)	15,655
Net change in fund balance	\$ (11,109)	(16,443)	5,021	21,464

Financial Report of San Diego County

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
PUBLIC SAFETY FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Aid from other governmental agencies:				
State	\$ 181,458	181,458	182,439	981
Total revenues	181,458	181,458	182,439	981
Excess of revenues over (under) expenditures	181,458	181,458	182,439	981
Other financing sources (uses)				
Transfers (out)	(203,761)	(203,761)	(198,781)	4,980
Encumbrances, beginning of year	3,243	3,243	3,243	
Total other financing sources (uses)	(200,518)	(200,518)	(195,538)	4,980
Net change in fund balance	\$ (19,060)	(19,060)	(13,099)	5,961

Financial Report of San Diego County

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
IHSS PUBLIC AUTHORITY FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Revenue from use of money and property	\$		49	49
Total revenues			49	49
Expenditures				
Current:				
Public assistance				
Health & human services	3,889	2,645	1,472	1,173
Total expenditures	3,889	2,645	1,472	1,173
Excess of revenues over (under) expenditures	(3,889)	(2,645)	(1,423)	1,222
Other financing sources (uses)				
Transfers in	3,767	2,627		(2,627)
Transfers (out)		(1,258)	(1,258)	
Encumbrances, beginning of year	122	122	122	
Total other financing sources (uses)	3,889	1,491	(1,136)	(2,627)
Net change in fund balance	\$	(1,154)	(2,559)	(1,405)

Financial Report of San Diego County

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
OTHER SPECIAL DISTRICTS FUND
Year Ended June 30, 2003
(In Thousands)**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Pos (Neg)
	Original	Final		
Revenues				
Licenses, permits and franchises	\$ 16	16	24	8
Fines, forfeitures and penalties	172	172	67	(105)
Aid from other governmental agencies:				
State	4,447	4,447	175	(4,272)
Federal			1	1
Other			176	176
Total revenues	4,635	4,635	443	(4,192)
Expenditures				
Current:				
General				
Agriculture weights & measures grazing	25	25	25	
Agriculture weights & measures fish & game	40	80	47	33
Public ways and facilities				
Public works special aviation	4,618	3,878	894	2,984
Debt service				
Total expenditures	4,683	3,983	966	3,017
Excess of revenues over (under) expenditures	(48)	652	(523)	(1,175)
Other financing sources (uses)				
Transfers (out)		(740)	(1,033)	(293)
Total other financing sources (uses)		(740)	(1,033)	(293)
Net change in fund balance	\$ (48)	(88)	(1,556)	(1,468)

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.

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.

PURCHASING FUND

This fund accounts for the financing of materials and supplies provided to 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.

RISK FINANCING FUND

This fund was established to account for all of the county's uninsured risk management activities.

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.

MAIL, PRINT & RECORDS FUND

This fund was established to account for the financing of general services' mail, printing and record storage services provided to other county departments on a cost reimbursement basis.

FACILITIES MANAGEMENT FUND

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

OTHER MISCELLANEOUS FUND

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



COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2003
(In Thousands)

	Road and Communication Equipment	Purchasing	Special District Loans
ASSETS			
Current assets:			
Equity in pooled cash and investments	\$ 13,645	2,848	214
Collections in transit		34	
Imprest cash		200	
Accounts and notes receivable	36	7	
Due from other funds	359	1,788	63
Advances to other funds			632
Inventory of materials and supplies			
Total current assets	14,040	4,877	909
Capital assets:			
Contracts in progress			
Buildings and equipment	23,113	73	
Less accumulated depreciation	(11,490)	(65)	
Total noncurrent assets	11,623	8	
Total assets	25,663	4,885	909
LIABILITIES			
Current liabilities:			
Accounts payable	20	1,496	
Accrued payroll		104	
Accrued interest			
Due to other funds	808	54	
Claims and judgments			
Compensated absences		24	
Deferred Revenue			
Bonds, notes, and loans payable			
Total current liabilities	828	1,678	
Noncurrent liabilities:			
Compensated absences		218	
Claims and judgments			
Total noncurrent liabilities		218	
Total liabilities	828	1,896	
NET ASSETS			
Invested in capital assets, net of related debt	11,623	9	
Unrestricted	13,212	2,980	909
Total net assets	\$ 24,835	2,989	909

(Cont)

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2003
(In Thousands)

(Cont)

	Risk Financing	Fleet Services	Mail, Print & Records	Facilities Management
ASSETS				
Current assets:				
Equity in pooled cash and investments	\$ 81,504	16,546	1,691	7,674
Collections in transit		74	51	25
Imprest cash			1	1
Accounts and notes receivable	11	22	87	33
Due from other funds	1,759	1,019	664	1,085
Advances to other funds				
Inventory of materials and supplies		528	241	33
Total current assets	83,274	18,189	2,735	8,851
Capital assets:				
Contracts in progress				
Buildings and equipment		76,032	1,446	425
Less accumulated depreciation		(33,991)	(916)	(247)
Total noncurrent assets		42,041	530	178
Total assets	83,274	60,230	3,265	9,029
LIABILITIES				
Current liabilities:				
Accounts payable	1,948	1,619	279	1,919
Accrued payroll		144	94	685
Accrued interest		14		
Due to other funds	4,681	86	51	4,572
Claims and judgments	32,578			
Compensated absences		31	15	137
Deferred Revenue				287
Bonds, notes, and loans payable		822	38	
Total current liabilities	39,207	2,716	477	7,600
Noncurrent liabilities:				
Compensated absences		280	139	1,232
Claims and judgments	68,010			
Total noncurrent liabilities	68,010	280	139	1,232
Total liabilities	107,217	2,996	616	8,832
NET ASSETS				
Invested in capital assets, net of related debt		41,219	493	158
Unrestricted	(23,943)	16,015	2,156	39
Total net assets	\$ (23,943)	57,234	2,649	197

(Cont)

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2003
(In Thousands)

(Cont)

		Information Technology	Other Miscellaneous	Total
ASSETS				
Current assets:				
Equity in pooled cash and investments	\$	45,439	1,866	171,427
Collections in transit			100	284
Imprest cash				202
Accounts and notes receivable		2,978	4	3,178
Due from other funds		12,390		19,127
Advances to other funds				632
Inventory of materials and supplies			77	879
Total current assets		60,807	2,047	195,729
Capital assets:				
Contracts in progress		44,768		44,768
Buildings and equipment			288	101,377
Less accumulated depreciation			(167)	(46,876)
Total noncurrent assets		44,768	121	99,269
Total assets		105,575	2,168	294,998
LIABILITIES				
Current liabilities:				
Accounts payable		11,944	201	19,426
Accrued payroll				1,027
Accrued interest				14
Due to other funds		44,513	173	54,938
Claims and judgments				32,578
Compensated absences				207
Deferred Revenue				287
Bonds, notes, and loans payable				860
Total current liabilities		56,457	374	109,337
Noncurrent liabilities:				
Compensated absences				1,869
Claims and judgments				68,010
Total noncurrent liabilities				69,879
Total liabilities		56,457	374	179,216
NET ASSETS				
Invested in capital assets, net of related debt		44,768		98,270
Unrestricted		4,350	1,794	17,512
Total net assets	\$	49,118	1,794	115,782

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS - INTERNAL SERVICE FUNDS
Year Ended June 30, 2003
(IN THOUSANDS)**

	Road and Communication Equipment	Purchasing	Special District Loans	Risk Financing
Operating revenues				
Charges for services	\$ 4,775	34,641		42,002
Miscellaneous		304		403
Total operating revenue	4,775	34,945		42,405
Operating expenses				
Salaries		2,962		
Repairs and maintenance	2,290	56		
Equipment rental		628		
Contracted services		2,402		
Depreciation	1,540	2		
Utilities		85		
Cost of material		28,253		
Claims and judgments				32,578
Fuel	568	7		
Other operating expenses	414	197		
Total operating expenses	4,812	34,592		32,578
Operating income (loss)	(37)	353		9,827
Nonoperating revenues (expenses)				
Interest and dividends	292	57		
Interest expense				
Loss on disposal of equipment	(16)			
Total nonoperating revenues (expenses)	276	57		
Income (loss) before contributions and transfers	239	410		9,827
Capital contributions	(2)			
Transfers in	120	63		
Transfers (out)	(1,000)	(142)		
Change in net assets	(643)	331		9,827
Total net assets--beginning	25,478	2,658	909	(33,770)
Total net assets--ending	\$ 24,835	2,989	909	(23,943)

(Cont)

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS - INTERNAL SERVICE FUNDS
Year Ended June 30, 2003
(In Thousands)**

		Fleet Services	Mail, Print & Records	Facilities Management
(Cont)				
Operating revenues				
Charges for services	\$	21,193	11,613	62,000
Miscellaneous			73	1,877
Total operating revenue		21,193	11,686	63,877
Operating expenses				
Salaries		3,927	2,408	17,679
Repairs and maintenance		3,650	584	14,063
Equipment rental		10	40	755
Contracted services		1,684	780	7,940
Depreciation		7,849	95	23
Utilities		334	47	18,621
Cost of material		2	7,214	
Claims and judgments				
Fuel		4,215	23	121
Other operating expenses		383	283	7,109
Total operating expenses		22,054	11,474	66,311
Operating income (loss)		(861)	212	(2,434)
Nonoperating revenues (expenses)				
Interest and dividends		349	31	30
Interest expense		(91)	(30)	
Loss on disposal of equipment		(145)	(16)	(8)
Total nonoperating revenues (expenses)		113	(15)	22
Income (loss) before contributions and transfers		(748)	197	(2,412)
Capital contributions		732		
Transfers in		4,710	2	1,016
Transfers (out)		(180)	(110)	(809)
Change in net assets		4,514	89	(2,205)
Total net assets--beginning		52,720	2,560	2,402
Total net assets--ending	\$	57,234	2,649	197

(Cont)

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS - INTERNAL SERVICE FUNDS
Year Ended June 30, 2003
(In Thousands)**

(Cont)

	Information Technology	Other Miscellaneous	Total
Operating revenues			
Charges for services	\$ 115,166	2,857	294,247
Miscellaneous	15	110	2,782
Total operating revenue	115,181	2,967	297,029
Operating expenses			
Salaries			26,976
Repairs and maintenance		19	20,662
Equipment rental			1,433
Contracted services	112,873		125,679
Depreciation		33	9,542
Utilities			19,087
Cost of material		1,227	36,696
Claims and judgments			32,578
Fuel			4,934
Other operating expenses		227	8,613
Total operating expenses	112,873	1,506	286,200
Operating income (loss)	2,308	1,461	10,829
Nonoperating revenues (expenses)			
Interest and dividends			759
Interest expense			(121)
Loss on disposal of equipment			(185)
Total nonoperating revenues (expenses)			453
Income (loss) before contributions and transfers	2,308	1,461	11,282
Capital contributions	7,142		7,872
Transfers in	1,527		7,438
Transfers (out)		(1,209)	(3,450)
Change in net assets	10,977	252	23,142
Total net assets--beginning	38,141	1,542	92,640
Total net assets--ending	\$ 49,118	1,794	115,782

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year Ended June 30, 2003
(In Thousands)**

	Road and Communication Equipment	Purchasing	Special District Loans	Risk Financing
Cash flows from operating activities:				
Cash received from customers (including other funds)	\$ 4,997	34,998		41,774
Other receipts				
Cash payments to suppliers	14	(32,034)		(26,656)
Cash payments to employees		(2,967)		
Internal activity-payments to other funds	(2,948)	438		(888)
Net cash provided to operating activities	2,063	435		14,230
Cash flows from non-capital financing activities:				
Transfers from (to) other funds	(882)	(79)	(63)	
Advances from (to) other funds			(373)	
Net cash used for non-capital financing activities	(882)	(79)	(436)	
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(2,810)			
Capital contributions				
Proceeds from sale of equipment	115			
Principal paid on long-term debt				
Interest paid on long-term debt				
Net cash used for capital and related financing activities	(2,695)			
Cash flows from investing activities:				
Interest	270	62		
Net increase (decrease) in cash & cash equivalents	(1,244)	418	(436)	14,230
Cash and cash equivalents - beginning of year	14,889	2,663	650	67,275
Cash and cash equivalents - end of year	13,645	3,081	214	81,505
Reconciliation of operating income:				
Operating income (loss)	(37)	353		9,827
Adjustments to reconcile:				
Increase (decrease) in compensated absences		10		
Increase (decrease) in accrued payroll		(8)		
Increase (decrease) in due to other funds	73	(332)		3,063
Increase (decrease) in accounts payable	(34)	(355)		(824)
Increase (decrease) in claims and judgments				2,795
Decrease (increase) in accounts receivable	(36)	(2)		(6)
Decrease (increase) in inventory	308	716		
Decrease (increase) in deferred credits				
Decrease (increase) in due from other funds	249	51		(625)
Decrease (increase) in other current assets				
Depreciation	1,540	2		
Net cash provided by operating activities	\$ 2,063	435		14,230
Non-cash investing and capital financing activities:				
Accrued interest	\$ (22)	5		

(Cont)

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year Ended June 30, 2003
(In Thousands)**

			(Cont)
	Fleet Services	Mail, Print & Records	Facilities Management
Cash flows from operating activities:			
Cash received from customers (including other funds)	\$ 20,955	11,495	68,646
Other receipts			287
Cash payments to suppliers	(8,405)	(8,048)	(46,766)
Cash payments to employees	(3,914)	(2,426)	(17,530)
Internal activity-payments to other funds	(2,518)	(1,254)	(5,377)
Net cash provided to operating activities	6,118	(233)	(740)
Cash flows from non-capital financing activities:			
Transfers from (to) other funds	4,530	(108)	207
Advances from (to) other funds			
Net cash used for non-capital financing activities	4,530	(108)	207
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(10,695)	(22)	(19)
Capital contributions			
Proceeds from sale of equipment	569	2	
Principal paid on long-term debt	(2,604)	(90)	
Interest paid on long-term debt	(125)	(31)	
Net cash used for capital and related financing activities	(12,855)	(141)	(19)
Cash flows from investing activities:			
Interest	405	31	83
Net increase (decrease) in cash & cash equivalents	(1,802)	(451)	(469)
Cash and cash equivalents - beginning of year	18,422	2,195	8,169
Cash and cash equivalents - end of year	16,620	1,744	7,700
Reconciliation of operating income:			
Operating income (loss)	(861)	212	(2,434)
Adjustments to reconcile:			
Increase (decrease) in compensated absences	12	(17)	90
Increase (decrease) in accrued payroll	4	1	59
Increase (decrease) in due to other funds	(1,049)	(368)	(2,667)
Increase (decrease) in accounts payable	295	119	(873)
Increase (decrease) in claims and judgments			
Decrease (increase) in accounts receivable	(3)	(67)	(33)
Decrease (increase) in inventory	106	(97)	6
Decrease (increase) in deferred credits			287
Decrease (increase) in due from other funds	(235)	(124)	4,802
Decrease (increase) in other current assets		13	
Depreciation	7,849	95	23
Net cash provided by operating activities	\$ 6,118	(233)	(740)
Non-cash investing and capital financing activities:			
Accrued interest	\$ 56		53

(Cont)

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year Ended June 30, 2003
(In Thousands)**

(Cont)

	Information Technology	Other Miscellaneous	Total
Cash flows from operating activities:			
Cash received from customers (including other funds)	\$ 125,226	2,968	311,059
Other receipts			287
Cash payments to suppliers	(156,731)	(1,313)	(279,939)
Cash payments to employees			(26,837)
Internal activity-payments to other funds	(3,823)	(18)	(16,388)
Net cash provided to operating activities	(35,328)	1,637	(11,818)
Cash flows from non-capital financing activities:			
Transfers from (to) other funds	1,527	(1,209)	3,923
Advances from (to) other funds			(373)
Net cash used for non-capital financing activities	1,527	(1,209)	3,550
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(7,142)	(22)	(20,710)
Capital contributions	7,142		7,142
Proceeds from sale of equipment			686
Principal paid on long-term debt			(2,694)
Interest paid on long-term debt			(156)
Net cash used for capital and related financing activities		(22)	(15,732)
Cash flows from investing activities:			
Interest			851
Net increase (decrease) in cash & cash equivalents	(33,801)	406	(23,149)
Cash and cash equivalents - beginning of year	79,240	1,560	195,063
Cash and cash equivalents - end of year	45,439	1,966	171,914
Reconciliation of operating income:			
Operating income (loss)	2,308	1,461	10,829
Adjustments to reconcile:			
Increase (decrease) in compensated absences			95
Increase (decrease) in accrued payroll			56
Increase (decrease) in due to other funds	(3,823)	20	(5,083)
Increase (decrease) in accounts payable	(36,721)	121	(38,272)
Increase (decrease) in claims and judgments			2,795
Decrease (increase) in accounts receivable	697	(4)	546
Decrease (increase) in inventory		1	1,040
Decrease (increase) in deferred credits			287
Decrease (increase) in due from other funds	2,211	5	6,334
Decrease (increase) in other current assets			13
Depreciation		33	9,542
Net cash provided by operating activities	\$ (35,328)	1,637	(11,818)
Non-cash investing and capital financing activities:			
Accrued interest	\$		92

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.

Financial Report of San Diego County

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

Year Ended June 30, 2003

(In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
AGENCY FUNDS				
ASSETS				
Equity in pooled cash and investments	\$ 424,250	15,683,902	15,750,648	357,504
Cash with fiscal agents	5,835	105,888	103,559	8,164
Collections in transit	14,949	15,697	15,079	15,567
Imprest cash	5			5
Investments	1	45,387,077	45,387,077	1
Taxes receivable	218,446	3,145,695	3,169,146	194,995
Accounts receivable	13,350	513,968	511,996	15,322
Due from other funds	1,324	133,935	134,215	1,044
Total assets	\$ 678,160	64,986,162	65,071,720	592,602
LIABILITIES				
Accounts payable	\$	369,920	369,269	651
Due to other funds	102,146	5,146,852	5,184,173	64,825
Due to other governments	515,914	14,187,975	14,238,499	465,390
Amount due for commercial paper notes	60,100	41,101	39,465	61,736
Total liabilities	\$ 678,160	19,745,848	19,831,406	592,602

