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.

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.

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.

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.

IN HOME SUPPORT SERVICES (IHSS)

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.

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.

SPECIAL AVIATION FUND
This fund receives operating transfers from the airport enterprise fund for payments of principal and interest due on two long-term loans from the State of California. The loans were made to the special aviation special revenue fund (other special districts) to finance a control tower and sewer lines for the Ramona airport.

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, 2002
(In Thousands)

		Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
ASSETS					
Equity in pooled cash and investments	$	248,439	1,987	14,761	265,187
Cash with fiscal agent		1,569	24,654	15,161	41,384
Collections in transit		625			625
Imprest cash		17			17
Accounts and notes receivable		90,875	352	7,991	99,218
Due from other funds		21,873	770	7,389	30,032
Advances to other funds		103	447		550
Inventory of materials and supplies		2,736			2,736
Deposits with others		193		7	200
Restricted Assets:					
Investments		71,451			71,451
Total assets		437,881	28,210	45,309	511,400
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable		8,934		3,437	12,371
Accrued payroll		1,947			1,947
Due to other funds		102,740	2	13,419	116,161
Advances from other funds		410	287	10,277	10,974
Deferred revenue		2,312		3,330	5,642
Total liabilities		116,343	289	30,463	147,095
Fund Balances:					
Reserved for encumbrances		61,421		428	61,849
Reserved for notes receivable and advances		26,417			26,417
Reserved for deposits with others		193			193
Reserved for inactive landfill maintenance		97,903			97,903
Reserved for inventory of materials and supplies		258			258
Reserved for debt service			27,921		27,921
Reserved for other purposes		37,163			37,163
Unreserved:					
Designated for subsequent years' expenditures		85			85
Undesignated		98,098		14,418	112,516
Total fund balances		321,538	27,921	14,846	364,305
Total liabilities and fund balances	$	437,881	28,210	45,309	511,400

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
June 30, 2002
(In Thousands)

		Road	HCD	Air Pollution	Lighting District
ASSETS					
Equity in pooled cash and investments	$	47,077	3,422	40,116	1,722
Cash with fiscal agent				2	
Collections in transit		363	38	13	
Imprest cash		3		1	
Accounts and notes receivable		6,238	17,598	1,167	33
Due from other funds		2,595	446	297	17
Advances to other funds					
Inventory of materials and supplies		2,478		59	
Deposits with others		22	9		
Restricted Assets:					
Investments					
Total assets		58,776	21,513	41,655	1,772
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable		2,840	756	1,918	157
Accrued payroll		1,109		332	
Due to other funds		2,046	4,587	209	21
Advances from other funds					
Deferred revenue		336	53	178	
Total liabilities		6,331	5,396	2,637	178
Fund Balances:					
Reserved for encumbrances		27,345		22,389	21
Reserved for notes receivable and advances			16,102		
Reserved for deposits with others		22	9		
Reserved for inactive landfill maintenance					
Reserved for inventory of materials and supplies				59	
Reserved for other purposes		21,579			1,051
Unreserved:					
Designated for subsequent years' expenditures					
Undesignated		3,499	6	16,570	522
Total fund balances		52,445	16,117	39,018	1,594
Total liabilities and fund balances	$	58,776	21,513	41,655	1,772

(Cont)

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
June 30, 2002
(In Thousands)

(Cont)

	County Library	Asset Forfeiture Program	Inmate Welfare Program	Inactive Wastesites
ASSETS				
Equity in pooled cash and investments	$ 8,445	4,232	6,574	28,216
Cash with fiscal agent				
Collections in transit	41		70	39
Imprest cash	5		8	
Accounts and notes receivable				256
Due from other funds	409	35	99	370
Advances to other funds				
Inventory of materials and supplies	124		68	6
Deposits with others				
Restricted Assets:				
Investments				71,451
Total assets	9,024	4,267	6,819	100,338
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	131	4	622	1,037
Accrued payroll	458			44
Due to other funds	512	82	286	264
Advances from other funds				
Deferred revenue				973
Total liabilities	1,101	86	908	2,318
Fund Balances:				
Reserved for encumbrances	3,975	61	1,086	111
Reserved for notes receivable and advances				
Reserved for deposits with others				
Reserved for inactive landfill maintenance				97,903
Reserved for inventory of materials and supplies	124		68	6
Reserved for other purposes				
Unreserved:				
Designated for subsequent years' expenditures	85			
Undesignated	3,739	4,120	4,757	
Total fund balances	7,923	4,181	5,911	98,020
Total liabilities and fund balances	$ 9,024	4,267	6,819	100,338

(Cont)

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
June 30, 2002
(In Thousands)

(Cont)

	Cable TV	Parkland Dedication	Nonprofit Corporation	County Service Districts
ASSETS				
Equity in pooled cash and investments	$ 1,833	7,298	117	12,092
Cash with fiscal agent			1,567	
Collections in transit		34		
Imprest cash				
Accounts and notes receivable				
Due from other funds	13	69		158
Advances to other funds				
Inventory of materials and supplies	1			
Deposits with others				
Restricted Assets:				
Investments				
Total assets	1,847	7,401	1,684	12,250
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	62	5	15	382
Accrued payroll				4
Due to other funds	10	1,019		326
Advances from other funds				410
Deferred revenue				
Total liabilities	72	1,024	15	1,122
Fund Balances:				
Reserved for encumbrances	93	944		473
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	1,681	5,433	1,669	10,655
Total fund balances	1,775	6,377	1,669	11,128
Total liabilities and fund balances	$ 1,847	7,401	1,684	12,250

(Cont)

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
June 30, 2002
(In Thousands)

(Cont)

		Flood Control District	Housing Authority	Realignment
ASSETS				
Equity in pooled cash and investments	$	19,440	6,608	38,879
Cash with fiscal agent				
Collections in transit		24	1	
Imprest cash				
Accounts and notes receivable			12,879	22,910
Due from other funds		151	153	2,001
Advances to other funds		103		
Inventory of materials and supplies				
Deposits with others		54	108	
Restricted Assets:				
Investments				
Total assets		19,772	19,749	63,790
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable		18	983	
Accrued payroll				
Due to other funds		331	1,214	47,178
Advances from other funds				
Deferred revenue			772	
Total liabilities		349	2,969	47,178
Fund Balances:				
Reserved for encumbrances		1,558		
Reserved for notes receivable and advances		103	10,212	
Reserved for deposits with others		54	108	
Reserved for inactive landfill maintenance				
Reserved for inventory of materials and supplies				
Reserved for other purposes		14,533		
Unreserved:				
Designated for subsequent years' expenditures				
Undesignated		3,175	6,460	16,612
Total fund balances		19,423	16,780	16,612
Total liabilities and fund balances	$	19,772	19,749	63,790

(Cont)

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE
June 30, 2002
(In Thousands)

(Cont)

	Public Safety	IHSS Public Authority	Other Special Districts	Total Special Revenue
ASSETS				
Equity in pooled cash and investments	$ 15,721	2,727	3,920	248,439
Cash with fiscal agent				1,569
Collections in transit			2	625
Imprest cash				17
Accounts and notes receivable	29,794			90,875
Due from other funds	15,013	20	27	21,873
Advances to other funds				103
Inventory of materials and supplies				2,736
Deposits with others				193
Restricted Assets:				
Investments				71,451
Total assets	60,528	2,747	3,949	437,881
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable		4		8,934
Accrued payroll				1,947
Due to other funds	44,074	50	531	102,740
Advances from other funds				410
Deferred revenue				2,312
Total liabilities	44,074	54	531	116,343
Fund Balances:				
Reserved for encumbrances	3,243	122		61,421
Reserved for notes receivable and advances				26,417
Reserved for deposits with others				193
Reserved for inactive landfill maintenance				97,903
Reserved for inventory of materials and supplies				258
Reserved for other purposes				37,163
Unreserved:				
Designated for subsequent years' expenditures				85
Undesignated	13,211	2,571	3,418	98,098
Total fund balances	16,454	2,693	3,418	321,538
Total liabilities and fund balances	$ 60,528	2,747	3,949	437,881

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DEBT SERVICE
June 30, 2002
(In Thousands)

	Pension Obligation Bonds	Nonprofit Corporation	Redevelopment Agency	Total Debt Service
ASSETS				
Equity in pooled cash and investments	$ 23	567	1,397	1,987
Cash with fiscal agent	109	24,138	407	24,654
Accounts receivable		344	8	352
Due from other funds	88	666	16	770
Advances to other funds		447		447
Total assets	220	26,162	1,828	28,210
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds			2	2
Advances from other funds			287	287
Total liabilities			289	289
Fund Balances:				
Reserved for debt service	220	26,162	1,539	27,921
Total liabilities and fund balances	$ 220	26,162	1,828	28,210

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS
June 30, 2002
(In Thousands)

	Capital Outlay	Edgemoor Development	Nonprofit Corporation	Redevelopment Agency	Total
ASSETS					
Equity in pooled cash and investments	$ 8,667	705	1,839	3,550	14,761
Cash with fiscal agent			15,161		15,161
Accounts and notes receivable	7,865	8	103	15	7,991
Due from other funds	7,347	5	13	24	7,389
Deposits with others	7				7
Total assets	23,886	718	17,116	3,589	45,309
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	3,064			373	3,437
Due to other funds	12,693	2	660	64	13,419
Advances from other funds				10,277	10,277
Deferred revenue	3,330				3,330
Total liabilities	19,087	2	660	10,714	30,463
Fund Balances:					
Reserved for encumbrances		28		400	428
Unreserved	4,799	688	16,456	(7,525)	14,418
Total fund balances	4,799	716	16,456	(7,125)	14,846
Total liabilities and fund balances	$ 23,886	718	17,116	3,589	45,309

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS Year Ended June 30, 2002 (In Thousands)

		Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental
Revenues:					
Taxes	$	36,448	538	3,784	40,770
Licenses, permits and franchises		9,558			9,558
Fines, forfeitures and penalties		1,557		4,156	5,713
Revenue from use of money and property		16,777	1,575	2,465	20,817
Aid from other governmental agencies:					
State		476,305		16,359	492,664
Federal		76,090		2,137	78,227
Other		9,058	4,727	842	14,627
Charges for current services		34,373		4,918	39,291
Other revenue		5,190		1,716	6,906
Total revenues		665,356	6,840	36,377	708,573
Expenditures:					
Current:					
General		2,577	49	5,565	8,191
Public protection		20,300		187	20,487
Public ways and facilities		92,751			92,751
Health and sanitation		23,480		173	23,653
Public assistance		71,492			71,492
Education		23,532			23,532
Recreational and cultural		1,780			1,780
Capital outlay				72,341	72,341
Debt service					
Principal		70	93,423		93,493
Interest		61	44,057		44,118
Total expenditures		236,043	137,529	78,266	451,838
Excess of revenues over (under) expenditures		429,313	(130,689)	(41,889)	256,735
Other Financing Sources (Uses):					
Sale of capital assets				2,230	2,230
Transfers in		83,778	126,934	99,970	310,682
Transfers (out)		(524,728)	(6,824)	(66,444)	(597,996)
Proceeds of refunding bonds		621	26,083	38,615	65,319
Payment to refunded bond escrow agent			(26,083)	(40,171)	(66,254)
Total other financing sources (uses)		(440,329)	120,110	34,200	(286,019)
Net change in fund balances		(11,016)	(10,579)	(7,689)	(29,284)
Fund balances - beginning of year		332,645	38,500	22,535	393,680
Increase (decrease) in:					
Reserve for inventory of materials and supplies		(91)			(91)
Fund balances - end of year	$	321,538	27,921	14,846	364,305

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
Year Ended June 30, 2002
(In Thousands)

	Road	HCD	Air Pollution	Lighting District
Revenues:				
Taxes	$ 12,894			667
Licenses, permits and franchises	106		6,318	
Fines, forfeitures and penalties	8		667	
Revenue from use of money and property	1,822	1	1,333	71
Aid from other governmental agencies:				
State	48,594		6,902	11
Federal	2,412	9,611	1,855	
Other	21	446	5,005	
Charges for current services	15,118		10,126	216
Other revenue	1,984	477		8
Total revenues	82,959	10,535	32,206	973
Expenditures:				
Current:				
General				
Public protection				
Public ways and facilities	90,149			1,509
Health and sanitation			19,843	
Public assistance		6,935		
Education				
Recreational and cultural				
Debt service				
Principal				
Interest				
Total expenditures	90,149	6,935	19,843	1,509
Excess of revenues over (under) expenditures	(7,190)	3,600	12,363	(536)
Other Financing Sources (Uses):				
Transfers in	1,318		195	
Transfers (out)	(1,470)	(647)	(475)	
Proceeds of refunding bonds				
Total other financing sources (uses)	(152)	(647)	(280)	
Net change in fund balances	(7,342)	2,953	12,083	(536)
Fund balances - beginning of year	59,787	13,164	26,997	2,130
Increase (decrease) in:				
Reserve for inventory of materials and supplies			(62)	
Fund balances - end of year	$ 52,445	16,117	39,018	1,594

(Cont)

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
Year Ended June 30, 2002
(In Thousands)

(Cont)

	County Library	Asset Forfeiture Program	Inmate Welfare Program	Inactive Wastesites
Revenues:				
Taxes	$ 18,376			
Licenses, permits and franchises				6
Fines, forfeitures and penalties		841		
Revenue from use of money and property	299	176	4,417	6,733
Aid from other governmental agencies:				
State	1,952			145
Federal	2			
Other				
Charges for current services	1,043		276	954
Other revenue	419	30	72	549
Total revenues	22,091	1,047	4,765	8,387
Expenditures:				
Current:				
General				
Public protection		1,315	3,002	12,029
Public ways and facilities				
Health and sanitation				
Public assistance				
Education	23,532			
Recreational and cultural				
Debt service				
Principal				70
Interest				61
Total expenditures	23,532	1,315	3,002	12,160
Excess of revenues over (under) expenditures	(1,441)	(268)	1,763	(3,773)
Other Financing Sources (Uses):				
Transfers in	2,500		446	477
Transfers (out)	(710)		(1,655)	(99)
Proceeds of refunding bonds				
Total other financing sources (uses)	1,790		(1,209)	378
Net change in fund balances	349	(268)	554	(3,395)
Fund balances - beginning of year	7,589	4,459	5,361	101,415
Increase (decrease) in:				
Reserve for inventory of materials and supplies	(15)	(10)	(4)	
Fund balances - end of year	$ 7,923	4,181	5,911	98,020

(Cont)

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
Year Ended June 30, 2002
(In Thousands)

(Cont)

	Cable TV	Parkland Dedication	Nonprofit Corporation	County Service Districts
Revenues:				
Taxes	$			2,219
Licenses, permits and franchises	1,981	1,147		
Fines, forfeitures and penalties				
Revenue from use of money and property	70	281	275	529
Aid from other governmental agencies:				
State				34
Federal				
Other			22	3,542
Charges for current services	39			4,916
Other revenue	3			54
Total revenues	2,093	1,428	297	11,294
Expenditures:				
Current:				
General	1,821		756	
Public protection				738
Public ways and facilities				1,039
Health and sanitation				3,637
Public assistance				
Education				
Recreational and cultural		721		1,059
Debt service				
Principal				
Interest				
Total expenditures	1,821	721	756	6,473
Excess of revenues over (under) expenditures	272	707	(459)	4,821
Other Financing Sources (Uses):				
Transfers in	100		74,321	
Transfers (out)	(79)	(1,479)	(74,544)	(3,819)
Proceeds of refunding bonds			621	
Total other financing sources (uses)	21	(1,479)	398	(3,819)
Net change in fund balances	293	(772)	(61)	1,002
Fund balances - beginning of year	1,482	7,149	1,730	10,126
Increase (decrease) in:				
Reserve for inventory of materials and supplies				
Fund balances - end of year	$ 1,775	6,377	1,669	11,128

(Cont)

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
Year Ended June 30, 2002
(In Thousands)

(Cont)

	Flood Control Districts	Housing Authority	Realignment	Public Safety
Revenues:				
Taxes	$ 2,292			
Licenses, permits and franchises				
Fines, forfeitures and penalties				
Revenue from use of money and property	177	289	91	
Aid from other governmental agencies:				
State	37		246,636	171,913
Federal	1	62,208		
Other		22		
Charges for current services	1,528			
Other revenue	872	717		
Total revenues	4,907	63,236	246,727	171,913
Expenditures:				
Current:				
General				
Public protection	3,216			
Public ways and facilities				
Health and sanitation				
Public assistance		64,247		
Education				
Recreational and cultural				
Debt service				
Principal				
Interest				
Total expenditures	3,216	64,247		
Excess of revenues over (under) expenditures	1,691	(1,011)	246,727	171,913
Other Financing Sources (Uses):				
Transfers in	650	847		
Transfers (out)		(411)	(248,529)	(190,059)
Proceeds of refunding bonds				
Total other financing sources (uses)	650	436	(248,529)	(190,059)
Net change in fund balances	2,341	(575)	(1,802)	(18,146)
Fund balances - beginning of year	17,082	17,355	18,414	34,600
Increase (decrease) in:				
Reserve for inventory of materials and supplies				
Fund balances - end of year	$ 19,423	16,780	16,612	16,454

(Cont)

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
Year Ended June 30, 2002
(In Thousands)

(Cont)

		IHSS Public Authority	Other Special Districts	Total Special Revenue
Revenues:				
Taxes	$			36,448
Licenses, permits and franchises				9,558
Fines, forfeitures and penalties			41	1,557
Revenue from use of money and property		79	134	16,777
Aid from other governmental agencies:				
State			81	476,305
Federal			1	76,090
Other				9,058
Charges for current services			157	34,373
Other revenue			5	5,190
Total revenues		79	419	665,356
Expenditures:				
Current:				
General				2,577
Public protection				20,300
Public ways and facilities			54	92,751
Health and sanitation				23,480
Public assistance		310		71,492
Education				23,532
Recreational and cultural				1,780
Debt service				
Principal				70
Interest				61
Total expenditures		310	54	236,043
Excess of revenues over (under) expenditures		(231)	365	429,313
Other Financing Sources (Uses):				
Transfers in		2,924		83,778
Transfers (out)			(752)	(524,728)
Proceeds of refunding bonds				621
Total other financing sources (uses)		2,924	(752)	(440,329)
Net change in fund balances		2,693	(387)	(11,016)
Fund balances - beginning of year			3,805	332,645
Increase (decrease) in:				
Reserve for inventory of materials and supplies				(91)
Fund balances - end of year	$	2,693	3,418	321,538

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
Year Ended June 30, 2002
(In Thousands)

	Pension Obligation Bonds	Nonprofit Corporation	Redevelopment Agency	Special Aviation	Total
Revenues:					
Taxes	$		538		538
Revenue from use of money and property	18	1,491	66		1,575
Aid from other governmental agencies:					
Other	4,727				4,727
Total revenues	4,745	1,491	604		6,840
Expenditures:					
Current:					
General		49			49
Debt service					
Principal	34,445	58,720	115	143	93,423
Interest	19,311	24,247	305	194	44,057
Total expenditures	53,756	83,016	420	337	137,529
Excess of revenues over (under) expenditures	(49,011)	(81,525)	184	(337)	(130,689)
Other Financing Sources (Uses):					
Transfers in	49,088	77,509		337	126,934
Transfers (out)		(6,824)			(6,824)
Proceeds of refunding bonds		26,083			26,083
Payment to refunded bond escrow agent		(26,083)			(26,083)
Total other financing sources (uses)	49,088	70,685		337	120,110
Net Change in fund balances	77	(10,840)	184		(10,579)
Fund balances - beginning of year	143	37,002	1,355		38,500
Fund balances - end of year	$ 220	26,162	1,539		27,921

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
Year Ended June 30, 2002
(In Thousands)

	Capital Outlay	Edgemoor Development	Nonprofit Corporation	Redevelopment Agency	Total
Revenues:					
Taxes	$ 2,193			1,591	3,784
Fines, forfeitures and penalties	4,156				4,156
Revenue from use of money and property	907	96	1,358	104	2,465
Aid from other governmental agencies:					
State	16,359				16,359
Federal	2,137				2,137
Other	842				842
Charges for current services	4,918				4,918
Other revenue	1,226	490			1,716
Total revenues	32,738	586	1,358	1,695	36,377
Expenditures:					
Current:					
General	5,084			481	5,565
Public protection				187	187
Health and sanitation		173			173
Capital outlay	64,036		8,305		72,341
Total expenditures	69,120	173	8,305	668	78,266
Excess of revenues over (under) expenditures	(36,382)	413	(6,947)	1,027	(41,889)
Other Financing Sources (Uses):					
Sale of capital assets	2,230				2,230
Transfers in	99,970				99,970
Transfers (out)	(63,090)		(3,354)		(66,444)
Proceeds of refunding bonds	38,615				38,615
Payment to refunded bond escrow agent	(40,171)				(40,171)
Total other financing sources (uses)	37,554		(3,354)		34,200
Net Change in fund balances	1,172	413	(10,301)	1,027	(7,689)
Fund balances - beginning of year	3,627	303	26,757	(8,152)	22,535
Fund balances - end of year	$ 4,799	716	16,456	(7,125)	14,846

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, 2002
(In Thousands)

	Road and Communication Equipment	Purchasing	Special District Loans
ASSETS			
Current assets:			
Equity in pooled cash and investments	$ 14,850	2,374	650
Cash with fiscal agent			
Collections in transit	39	88	
Imprest cash		201	
Accounts and notes receivable		5	
Due from other funds	588	1,844	
Advances to other funds			259
Inventory of materials and supplies	308	716	
Other current assets			
Total current assets	15,785	5,228	909
Capital assets:			
Construction in progress			
Buildings and equipment	21,187	74	
Less accumulated depreciation	(10,705)	(63)	
Total noncurrent assets	10,482	11	
Total assets	26,267	5,239	909
LIABILITIES			
Current liabilities:			
Accounts payable	54	1,851	
Accrued payroll		112	
Accrued interest			
Due to other funds	735	386	
Claims and judgements			
Compensated absences		23	
Bonds, notes, and loans payable			
Total current liabilities	789	2,372	
Noncurrent liabilities:			
Compensated absences		209	
Claims and judgments			
Bonds, notes, and loan payable			
Total noncurrent liabilities		209	
Total liabilities	789	2,581	
NET ASSETS			
Invested in capital assets, net of related debt	10,482	11	
Restricted for other purposes			
Unrestricted	14,996	2,647	909
Total net assets	$ 25,478	2,658	909

(Cont)

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2002
(In Thousands)

(Cont)

	Risk Financing	Fleet Services	Mail, Print & Records	Facilities Management
ASSETS				
Current assets:				
Equity in pooled cash and investments	$ 67,275	18,203	2,180	8,155
Cash with fiscal agent				
Collections in transit		218	14	9
Imprest cash		1	1	5
Accounts and notes receivable	5	19	20	
Due from other funds	1,134	840	540	5,940
Advances to other funds				
Inventory of materials and supplies		634	144	39
Other current assets			13	
Total current assets	68,414	19,915	2,912	14,148
Capital assets:				
Construction in progress				
Buildings and equipment		69,809	1,585	434
Less accumulated depreciation		(30,397)	(964)	(244)
Total noncurrent assets		39,412	621	190
Total assets	68,414	59,327	3,533	14,338
LIABILITIES				
Current liabilities:				
Accounts payable	2,772	1,607	160	2,792
Accrued payroll		140	93	626
Accrued interest			1	
Due to other funds	1,618	1,135	419	7,239
Claims and judgements	32,760			
Compensated absences		30	17	128
Bonds, notes, and loans payable		2,604	91	
Total current liabilities	37,150	5,516	781	10,785
Noncurrent liabilities:				
Compensated absences		269	154	1,151
Claims and judgments	65,034			
Bonds, notes, and loan payable		822	38	
Total noncurrent liabilities	65,034	1,091	192	1,151
Total liabilities	102,184	6,607	973	11,936
NET ASSETS				
Invested in capital assets, net of related debt		38,590	492	190
Restricted for other purposes				267
Unrestricted	(33,770)	14,130	2,068	1,945
Total net assets	$ (33,770)	52,720	2,560	2,402

(Cont)

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2002
(In Thousands)

(Cont)

		Information Technology	Other Miscellaneous	Total
ASSETS				
Current assets:				
Equity in pooled cash and investments	$	32,620	1,472	147,779
Cash with fiscal agent		46,618		46,618
Collections in transit		2	88	458
Imprest cash				208
Accounts and notes receivable		3,675		3,724
Due from other funds		14,601	5	25,492
Advances to other funds				259
Inventory of materials and supplies			78	1,919
Other current assets				13
Total current assets		97,516	1,643	226,470
Capital assets:				
Construction in progress		37,626		37,626
Buildings and equipment			288	93,377
Less accumulated depreciation			(156)	(42,529)
Total noncurrent assets		37,626	132	88,474
Total assets		135,142	1,775	314,944
LIABILITIES				
Current liabilities:				
Accounts payable		48,665	80	57,981
Accrued payroll				971
Accrued interest				1
Due to other funds		48,336	153	60,021
Claims and judgements				32,760
Compensated absences				198
Bonds, notes, and loans payable				2,695
Total current liabilities		97,001	233	154,627
Noncurrent liabilities:				
Compensated absences				1,783
Claims and judgments				65,034
Bonds, notes, and loan payable				860
Total noncurrent liabilities				67,677
Total liabilities		97,001	233	222,304
NET ASSETS				
Invested in capital assets, net of related debt		37,626	132	87,523
Restricted for other purposes				267
Unrestricted		515	1,410	4,850
Total net assets	$	38,141	1,542	92,640

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
June 30, 2002
(IN THOUSANDS)

	Road and Communication Equipment	Purchasing	Special District Loans	Risk Financing
Operating Revenues:				
Charges for services	$ 5,839	42,012		36,908
Miscellaneous		392		17
Total operating revenue	5,839	42,404		36,925
Operating Expenses:				
Salaries		3,045		
Repairs and maintenance	2,084	73		
Equipment rental		560		
Contracted services		1,788		
Depreciation	1,294	2		
Utilities		95		
Cost of material	364	36,339		
Claims and judgments				46,344
Fuel	466	10		
Other operating expenses	656	216		
Total operating expenses	4,864	42,128		46,344
Operating income (loss)	975	276		(9,419)
Nonoperating Revenues (Expenses)				
Interest and dividends	181	104	2	1,267
Interest expense				
Loss on disposal of equipment	(3,232)	(20)		
Total nonoperating revenues (expenses)	(3,051)	84	2	1,267
Income (loss) before contributions and transfers	(2,076)	360	2	(8,152)
Capital contributions				
Transfers in	85			
Transfers (out)	(1,000)	(158)		
Change in net assets	(2,991)	202	2	(8,152)
Total net assets--beginning	28,469	2,456	907	(25,618)
Total net assets--ending	$ 25,478	2,658	909	(33,770)

(Cont)

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
Year Ended June 30, 2002
(In Thousands)

(Cont)

		Fleet Services	Mail, Print & Records	Facilities Management
Operating Revenues:				
Charges for services	$	18,698	10,456	72,344
Miscellaneous		102	72	1,733
Total operating revenue		18,800	10,528	74,077
Operating Expenses:				
Salaries		3,677	2,097	15,520
Repairs and maintenance		3,063	433	24,964
Equipment rental		52	35	786
Contracted services		1,839	903	8,291
Depreciation		6,611	118	21
Utilities		158	59	17,049
Cost of material		9	6,159	
Claims and judgments				
Fuel		3,355	21	103
Other operating expenses		322	92	5,869
Total operating expenses		19,086	9,917	72,603
Operating income (loss)		(286)	611	1,474
Nonoperating Revenues (Expenses)				
Interest and dividends		760	75	212
Interest expense		(219)	(14)	
Loss on disposal of equipment		(36)	(18)	(9)
Total nonoperating revenues (expenses)		505	43	203
Income (loss) before contributions and transfers		219	654	1,677
Capital contributions		510		
Transfers in		6,859	2	737
Transfers (out)		(192)	(105)	(779)
Change in net assets		7,396	551	1,635
Total net assets--beginning		45,324	2,009	767
Total net assets--ending	$	52,720	2,560	2,402

(Cont)

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
Year Ended June 30, 2002
(In Thousands)

(Cont)

		Information Technology	Other Miscellaneous	Total
Operating Revenues:				
Charges for services	$	100,953	2,640	289,850
Miscellaneous		52	110	2,478
Total operating revenue		101,005	2,750	292,328
Operating Expenses:				
Salaries				24,339
Repairs and maintenance			18	30,635
Equipment rental				1,433
Contracted services		105,979		118,800
Depreciation			28	8,074
Utilities				17,361
Cost of material			1,192	44,063
Claims and judgments				46,344
Fuel			1	3,956
Other operating expenses			125	7,280
Total operating expenses		105,979	1,364	302,285
Operating income (loss)		(4,974)	1,386	(9,957)
Nonoperating Revenues (Expenses)				
Interest and dividends			1	2,602
Interest expense				(233)
Loss on disposal of equipment				(3,315)
Total nonoperating revenues (expenses)			1	(946)
Income (loss) before contributions and transfers		(4,974)	1,387	(10,903)
Capital contributions		8,306		8,816
Transfers in		4,631		12,314
Transfers (out)			(1,231)	(3,465)
Change in net assets		7,963	156	6,762
Total net assets--beginning		30,178	1,386	85,878
Total net assets--ending	$	38,141	1,542	92,640

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year Ended June 30, 2002
(In Thousands)

	Road and Communication Equipment	Purchasing	Special District Loans	Risk Financing
Cash Flows from operating activities:				
Cash received from customers	$			
(including other funds)	5,878	43,007		36,168
Cash payments to suppliers	(704)	(43,353)		
Cash payments to employees		(3,090)		
Internal activity-payments to other funds	(2,205)	3,194		(29,678)
Net cash provided to operating activities	2,969	(242)		6,490
Cash flows from non-capital financing activities:				
Transfers from (to) other funds	(915)	(158)		
Advances from (to) other funds			(51)	
Net cash used for non-capital financing activities	(915)	(158)	(51)	
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(1,769)	(20)		
Capital contributions				
Proceeds from sale of equipment	227			
Principal paid on long-term debt				
Interest paid on long-term debt				
Net cash used for capital and related financing activities	(1,542)	(20)		
Cash flows from investing activities:				
Interest	196	120	1	1,267
Net increase (decrease) in cash & cash equivalents	708	(300)	(50)	7,757
Cash and cash equivalents - beginning of year	14,181	2,963	700	59,518
Cash and cash equivalents - end of year	14,889	2,663	650	67,275
Reconciliation of operating income:				
Operating income (loss)	975	276		(9,419)
Adjustments to reconcile:				
Increase (decrease) in compensated absences		(35)		
Increase (decrease) in accrued payroll		(1)		
Increase (decrease) in due to other funds	481	(394)		335
Increase (decrease) in accounts payable	(13)	(676)		2,747
Increase (decrease) in claims and judgements				13,584
Decrease (increase) in accounts receivable		(2)		(1)
Decrease (increase) in inventory	193	(18)		
Decrease (increase) in due from other funds	39	606		(756)
Depreciation	1,294	2		
Net cash provided by operating activities	$ 2,969	(242)		6,490

(Cont)

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year Ended June 30, 2002
(In Thousands)

(Cont)

		Fleet Services	Mail, Print & Records	Facilities Management
Cash Flows from operating activities:				
Cash received from customers	$			
(including other funds)		19,513	10,640	75,894
Cash payments to suppliers		(6,709)	(6,728)	(54,723)
Cash payments to employees		(3,674)	(2,058)	(15,360)
Internal activity-payments to other funds		(2,026)	(1,182)	(1,206)
Net cash provided to operating activities		7,104	672	4,605
Cash flows from non-capital financing activities:				
Transfers from (to) other funds		6,667	(103)	(42)
Advances from (to) other funds				
Net cash used for non-capital financing activities		6,667	(103)	(42)
Cash flows from capital and related financing activities:				
Acquisition of capital assets		(14,120)	(143)	(30)
Capital contributions				
Proceeds from sale of equipment		532	1	
Principal paid on long-term debt		(2,278)	(32)	
Interest paid on long-term debt		(257)	(16)	
Net cash used for capital and related financing activities		(16,123)	(190)	(30)
Cash flows from investing activities:				
Interest		894	82	181
Net increase (decrease) in cash & cash equivalents		(1,458)	461	4,714
Cash and cash equivalents - beginning of year		19,880	1,734	3,455
Cash and cash equivalents - end of year		18,422	2,195	8,169
Reconciliation of operating income:				
Operating income (loss)		(286)	611	1,474
Adjustments to reconcile:				
Increase (decrease) in compensated absences		(14)	21	57
Increase (decrease) in accrued payroll		19	21	103
Increase (decrease) in due to other funds		96	(290)	1,031
Increase (decrease) in accounts payable		(97)	71	106
Increase (decrease) in claims and judgements				
Decrease (increase) in accounts receivable		(7)	321	1
Decrease (increase) in inventory		61	6	(3)
Decrease (increase) in due from other funds		721	(207)	1,815
Depreciation		6,611	118	21
Net cash provided by operating activities	$	7,104	672	4,605

(Cont)

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year Ended June 30, 2002
(In Thousands)

(Cont)

	Information Technology	Other Miscellaneous	Total
Cash Flows from operating activities:			
Cash received from customers	$		
(including other funds)	94,830	2,657	288,587
Cash payments to suppliers	(63,845)	(1,381)	(177,443)
Cash payments to employees			(24,182)
Internal activity-payments to other funds	(654)	(12)	(33,769)
Net cash provided to operating activities	30,331	1,264	53,193
Cash flows from non-capital financing activities:			
Transfers from (to) other funds	4,631	(1,231)	8,849
Advances from (to) other funds			(51)
Net cash used for non-capital financing activities	4,631	(1,231)	8,798
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(8,306)	(77)	(24,465)
Capital contributions	8,306		8,306
Proceeds from sale of equipment			760
Principal paid on long-term debt			(2,310)
Interest paid on long-term debt			(273)
Net cash used for capital and related financing activities		(77)	(17,982)
Cash flows from investing activities:			
Interest		1	2,742
Net increase (decrease) in cash & cash equivalents	34,962	(43)	46,751
Cash and cash equivalents - beginning of year	44,278	1,603	148,312
Cash and cash equivalents - end of year	79,240	1,560	195,063
Reconciliation of operating income:			
Operating income (loss)	(4,974)	1,386	(9,957)
Adjustments to reconcile:			
Increase (decrease) in compensated absences			29
Increase (decrease) in accrued payroll			142
Increase (decrease) in due to other funds	(654)	(182)	423
Increase (decrease) in accounts payable	42,134	20	44,292
Increase (decrease) in claims and judgements			13,584
Decrease (increase) in accounts receivable	(2,010)		(1,698)
Decrease (increase) in inventory		9	248
Decrease (increase) in due from other funds	(4,165)	3	(1,944)
Depreciation		28	8,074
Net cash provided by operating activities	$ 30,331	1,264	53,193