

Combining & Individual Fund Information



and Other Supplementary Information



NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specific purposes.

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.

ASSET FORFEITURE PROGRAM FUND

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

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.

COUNTY LIBRARY FUND

This fund was established to provide library services for the unincorporated area as well as 11 of the incorporated cities within the county. Property taxes provide most of the fund's revenues; federal aid, state aid and fines provide the remaining revenues.

COUNTY SERVICE DISTRICT FUNDS

These special district funds were established to provide authorized services such as road, park, lighting maintenance, fire protection or ambulance service to specific areas in the County. They are financed by ad valorem property taxes in the area benefited or by special assessments levied on specific properties.

EDGEMOOR DEVELOPMENT FUND

This fund is 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.

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.

HOUSING AND COMMUNITY DEVELOPMENT FUND

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

IN HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY FUND (IHSSPA)

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

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.

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.



LIGHTING MAINTENANCE DISTRICT FUND

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

OTHER SPECIAL DISTRICTS FUNDS

These funds were established to receive user fees, and 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.

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.

REDEVELOPMENT AGENCY FUND

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

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.

TOBACCO SECURITIZATION JOINT SPECIAL REVENUE FUND

The Tobacco Securitization Joint Special Revenue Fund accounts for the transactions of the San Diego County Tobacco Asset Securitization Corporation and Tobacco Securitization Joint Powers Authority, two component units, that are blended into the County's financial statements.

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

PENSION OBLIGATION BONDS FUND

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

REDEVELOPMENT AGENCY FUND

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

SAN DIEGO REGIONAL BUILDING AUTHORITY FUND

This fund receives rental payments based on lease purchase agreements from the County general fund and the San Miguel Fire District for payment of principal and interest due on certificates of participation and lease revenue bonds. These debt issuances are legal obligations of the San Diego Regional Building Authority and were issued to finance the acquisition and construction of permanent buildings by the County. Debt is secured by the lease purchase payments.

SANCAL 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.



CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds)

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.

SAN DIEGO REGIONAL BUILDING AUTHORITY FUND

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

SANCAL FUND

This fund is used to account for the expenditures 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.



**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2009 (In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 250,795	28,675	162,457	441,927
Investments with fiscal agents	43,021			43,021
Receivables, net	112,886	350	6,759	119,995
Property taxes receivables, net	695			695
Due from other funds	6,121	4,024	10,615	20,760
Inventories	1,606			1,606
Deposits with others	2,292			2,292
Prepaid items	484			484
Restricted assets:				
Cash with fiscal agents	301	7		308
Investments with fiscal agents	47,676	36,467		84,143
Lease receivable		9,786		9,786
Total assets	465,877	79,309	179,831	725,017
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	18,825	19	10,612	29,456
Accrued payroll	2,050			2,050
Due to other funds	16,673	2,073	9,695	28,441
Deferred revenues	35,668	9,786	2,146	47,600
Unearned revenue	8,136		157	8,293
Total liabilities	81,352	11,878	22,610	115,840
Fund balances:				
Reserved fund balance:				
Reserved for loans, due from other funds and prepaids	52,158	22		52,180
Reserved for deposits with others	81			81
Reserved for inventories	1,606			1,606
Reserved for debt service	40,797	67,409		108,206
Reserved for housing repairs and improvements	382			382
Reserved for other purposes	51,529			51,529
Unreserved:				
Designated for encumbrances	20,074			20,074
Designated for subsequent years' expenditures	5,125			5,125
Designated for landfill postclosure and landfill closure costs	57,900			57,900
Undesignated	154,873		157,221	312,094
Total fund balances	384,525	67,431	157,221	609,177
Total liabilities and fund balances	\$ 465,877	79,309	179,831	725,017



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS Special Revenue Funds

June 30, 2009 (In Thousands)

	Air Pollution Fund	Asset Forfeiture Program Fund	Cable TV Fund	County Library Fund	County Service District Funds
ASSETS					
Pooled cash and investments	\$ 15,276	8,250	3,416	15,623	19,707
Investments with fiscal agents					
Receivables, net	1,879	29	1,201	769	256
Property taxes receivables, net				336	63
Due from other funds	1	5		99	108
Inventories	154	43	5	96	
Deposits with others					
Prepaid items					
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents					
Total assets	17,310	8,327	4,622	16,923	20,134
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	1,432	9	18	1,996	1,527
Accrued payroll	340		56	552	
Due to other funds	336		4,281	654	429
Deferred revenues				307	59
Unearned revenue	1,742			451	74
Total liabilities	3,850	9	4,355	3,960	2,089
Fund balances:					
Reserved fund balance:					
Reserved for loans, due from other funds and prepaids					
Reserved for deposits with others					
Reserved for inventories	154	43	5	96	
Reserved for debt service					
Reserved for housing repairs and improvements					
Reserved for other purposes					
Reserved for other purposes					
Unreserved:					
Designated for encumbrances	2,909	228	60	1,332	399
Designated for subsequent years' expenditures	450			86	89
Designated for landfill postclosure and landfill closure costs					
Undesignated	9,947	8,047	202	11,449	16,315
Total fund balances	13,460	8,318	267	12,963	18,045
Total liabilities and fund balances	\$ 17,310	8,327	4,622	16,923	20,134

(Continued)



COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds

June 30, 2009 (In Thousands)

(Continued)	Edgemoor Development Fund	Flood Control District Fund	Housing Authority Fund	Housing and Community Development Fund	In Home Supportive Services Public Authority Fund
ASSETS					
Pooled cash and investments	\$ 13,884	24,096	21,128	3,647	367
Investments with fiscal agents					
Receivables, net	50	88	13,107	44,532	4
Property taxes receivables, net		44			
Due from other funds		1,739	109	626	
Inventories					
Deposits with others			81		
Prepaid items			1		
Restricted assets:					
Cash with fiscal agents			301		
Investments with fiscal agents			405		
Total assets	13,934	25,967	35,132	48,805	371
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	19	228	1,029	2,228	62
Accrued payroll					
Due to other funds	6	2,041	1,431	108	220
Deferred revenues		40	3,144	6	
Unearned revenue		65	2,368	1	
Total liabilities	25	2,374	7,972	2,343	282
Fund balances:					
Reserved fund balance:					
Reserved for loans, due from other funds and prepaids			8,732	41,943	
Reserved for deposits with others			81		
Reserved for inventories					
Reserved for debt service			250		
Reserved for housing repairs and improvements			382		
Reserved for other purposes		13,007			
Unreserved:					
Designated for encumbrances	259	1,187			
Designated for subsequent years' expenditures				4,500	
Designated for landfill postclosure and landfill closure costs					
Undesignated	13,650	9,399	17,715	19	89
Total fund balances	13,909	23,593	27,160	46,462	89
Total liabilities and fund balances	\$ 13,934	25,967	35,132	48,805	371

(Continued)



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS Special Revenue Funds

June 30, 2009 (In Thousands)

(Continued)	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund	Other Special Districts Funds	Park Land Dedication Fund
ASSETS					
Pooled cash and investments	\$ 21,355	7,174	1,198	717	10,363
Investments with fiscal agents	43,021				
Receivables, net	978	62	4	2	37
Property taxes receivables, net			11		
Due from other funds	3	404		3	
Inventories		150			
Deposits with others					
Prepaid items					
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents					
Total assets	65,357	7,790	1,213	722	10,400
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	509	491	104		25
Accrued payroll	44				
Due to other funds	123	146	51	4	173
Deferred revenues			10		
Unearned revenue	529		17		
Total liabilities	1,205	637	182	4	198
Fund balances:					
Reserved fund balance:					
Reserved for loans, due from other funds and prepaids					
Reserved for deposits with others					
Reserved for inventories		150			
Reserved for debt service					
Reserved for housing repairs and improvements					
Reserved for other purposes					
Unreserved:					
Designated for encumbrances	340	34	18		1,696
Designated for subsequent years' expenditures					
Designated for landfill postclosure and landfill closure costs	57,900				
Undesignated	5,912	6,969	1,013	718	8,506
Total fund balances	64,152	7,153	1,031	718	10,202
Total liabilities and fund balances	\$ 65,357	7,790	1,213	722	10,400

(Continued)



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

June 30, 2009 (In Thousands)

(Continued)	Redevelopment Agency Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
ASSETS				
Pooled cash and investments	\$ 9,369	75,225		250,795
Investments with fiscal agents				43,021
Receivables, net	1,236	32,241	16,411	112,886
Property taxes receivables, net	241			695
Due from other funds	116	2,908		6,121
Inventories		1,158		1,606
Deposits with others		2,211		2,292
Prepaid items	483			484
Restricted assets:				
Cash with fiscal agents				301
Investments with fiscal agents			47,271	47,676
Total assets	11,445	113,743	63,682	465,877
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	3	9,073	72	18,825
Accrued payroll		1,058		2,050
Due to other funds	4,829	1,841		16,673
Deferred revenues	320	15,372	16,410	35,668
Unearned revenue	51	2,838		8,136
Total liabilities	5,203	30,182	16,482	81,352
Fund balances:				
Reserved fund balance:				
Reserved for loans, due from other funds and prepaids	1,483			52,158
Reserved for deposits with others				81
Reserved for inventories		1,158		1,606
Reserved for debt service			40,547	40,797
Reserved for housing repairs and improvements				382
Reserved for other purposes		37,280		51,529
Unreserved:				
Designated for encumbrances	1	11,611		20,074
Designated for subsequent years' expenditures				5,125
Designated for landfill postclosure and landfill closure costs				57,900
Undesignated	4,758	33,512	6,653	154,873
Total fund balances	6,242	83,561	47,200	384,525
Total liabilities and fund balances	\$ 11,445	113,743	63,682	465,877



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS Debt Service Funds

June 30, 2009 (In Thousands)

	Pension Obligation Bonds Fund	Redevelopment Agency Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
ASSETS					
Pooled cash and investments	\$ 8,792		145	19,738	28,675
Receivables, net	32		238	80	350
Due from other funds	4,002			22	4,024
Restricted assets:					
Cash with fiscal agents	7				7
Investments with fiscal agents	4,981	1,155	28,857	1,474	36,467
Lease receivable			9,786		9,786
Total assets	17,814	1,155	39,026	21,314	79,309
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable			15	4	19
Due to other funds	2,073				2,073
Deferred revenue			9,786		9,786
Total liabilities	2,073		9,801	4	11,878
Fund balances:					
Reserved fund balance:					
Reserved for loans, due from other funds and prepaids				22	22
Reserved for debt service	15,741	1,155	29,225	21,288	67,409
Total fund balances	15,741	1,155	29,225	21,310	67,431
Total liabilities and fund balances	\$ 17,814	1,155	39,026	21,314	79,309



COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Capital Projects Funds

June 30, 2009 (In Thousands)

	Capital Outlay Fund	San Diego Regional Building Authority Fund	Total Capital Projects Funds
ASSETS			
Pooled cash and investments	\$ 4,485	157,972	162,457
Receivables, net	6,134	625	6,759
Due from other funds	10,615		10,615
Total assets	21,234	158,597	179,831
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	3,884	6,728	10,612
Due to other funds	9,695		9,695
Deferred revenues	2,146		2,146
Unearned revenue	157		157
Total liabilities	15,882	6,728	22,610
Fund balances:			
Unreserved:			
Undesignated	5,352	151,869	157,221
Total fund balances	5,352	151,869	157,221
Total liabilities and fund balances	\$ 21,234	158,597	179,831



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

For the Year Ended June 30, 2009 (In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 43,315			43,315
Licenses, permits and franchise fees	14,152			14,152
Fines, forfeitures and penalties	3,096			3,096
Revenue from use of money and property	15,532	2,168	1,984	19,684
Aid from other governmental agencies:				
State	82,787		4,112	86,899
Federal	122,992		5,399	128,391
Other	10,156	23		10,179
Charges for current services	34,063			34,063
Other revenue	38,405	10,641	538	49,584
Total revenues	364,498	12,832	12,033	389,363
Expenditures:				
Current:				
General government	6,215	41	6,194	12,450
Public protection	6,940			6,940
Public ways and facilities	85,112			85,112
Health and sanitation	39,092			39,092
Public assistance	132,904			132,904
Education	40,653			40,653
Recreation and cultural	3,287			3,287
Capital outlay	50,198		121,405	171,603
Debt service:				
Principal	10,380	69,770		80,150
Interest and fiscal charges	26,868	64,708		91,576
Bond issuance costs		3,959		3,959
Total expenditures	401,649	138,478	127,599	667,726
Excess (deficiency) of revenues over (under) expenditures	(37,151)	(125,646)	(115,566)	(278,363)
Other financing sources (uses):				
Sale of capital assets	2			2
Issuance of bonds and loans:				
Face value of bonds issued		25,902	110,983	136,885
Premium on issuance of bonds			1,175	1,175
Transfers in	25,357	118,206	151,565	295,128
Transfers out	(20,292)			(20,292)
Total other financing sources (uses)	5,067	144,108	263,723	412,898
Net change in fund balances	(32,084)	18,462	148,157	134,535
Fund balances at beginning of year (restated)	416,674	48,969	9,064	474,707
Increase (decrease) in				
Reserve for inventories	(65)			(65)
Fund balances at end of year	\$ 384,525	67,431	157,221	609,177



Combining Financial Statements/Schedules -
Nonmajor Governmental Funds

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

For the Year Ended June 30, 2009 (In Thousands)

	Air Pollution Fund	Asset Forfeiture Program Fund	Cable TV Fund	County Library Fund	County Service District Funds
Revenues:					
Taxes	\$			29,595	4,475
Licenses, permits and franchise fees	7,170		6,164		
Fines, forfeitures and penalties	1,392	1,656			
Revenue from use of money and property	461	200	93	387	509
Aid from other governmental agencies:					
State	1,263			549	76
Federal	1,997			3	
Other	6,238			2,117	1,646
Charges for current services	705		4	1,149	7,096
Other revenue	690	61	16	680	30
Total revenues	19,916	1,917	6,277	34,480	13,832
Expenditures:					
Current:					
General government			2,709		853
Public protection		817			948
Public ways and facilities					1,011
Health and sanitation	24,142				7,553
Public assistance					
Education				40,653	
Recreation and cultural					2,336
Capital outlay	364			759	21
Debt service:					
Principal					244
Interest and fiscal charges					21
Total expenditures	24,506	817	2,709	41,412	12,987
Excess (deficiency) of revenues over (under) expenditures	(4,590)	1,100	3,568	(6,932)	845
Other financing sources (uses):					
Sale of capital assets		1			
Transfers in				7,238	8
Transfers out	(963)	(200)	(5,130)	(1,469)	(509)
Total other financing sources (uses)	(963)	(199)	(5,130)	5,769	(501)
Net change in fund balances	(5,553)	901	(1,562)	(1,163)	344
Fund balances at beginning of year	19,019	7,440	1,828	14,113	17,701
Increase (decrease) in					
Reserve for inventories	(6)	(23)	1	13	
Fund balances at end of year	\$ 13,460	8,318	267	12,963	18,045

(Continued)



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

For the Year Ended June 30, 2009 (In Thousands)

(Continued)	Edgemoor Development Fund	Flood Control District Fund	Housing Authority Fund	Housing and Community Development Fund	In Home Supportive Services Public Authority Fund
Revenues:					
Taxes	\$	4,205			
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	754	258	1,159	7	36
Aid from other governmental agencies:					
State		40		621	
Federal		45	98,378	14,664	
Other			10	145	
Charges for current services		900	2,629		
Other revenue		1	383	250	
Total revenues	754	5,449	102,559	15,687	36
Expenditures:					
Current:					
General government	964				
Public protection		2,260			
Public ways and facilities					
Health and sanitation					
Public assistance			112,023	8,722	12,159
Education					
Recreation and cultural					
Capital outlay		3,775			
Debt service:					
Principal			136		
Interest and fiscal charges			29		
Total expenditures	964	6,035	112,188	8,722	12,159
Excess (deficiency) of revenues over (under) expenditures	(210)	(586)	(9,629)	6,965	(12,123)
Other financing sources (uses):					
Sale of capital assets					
Transfers in				4,500	12,124
Transfers out	(5,321)			(12)	
Total other financing sources (uses)	(5,321)			4,488	12,124
Net change in fund balances	(5,531)	(586)	(9,629)	11,453	1
Fund balances at beginning of year (restated)	19,440	24,179	36,789	35,009	88
Increase (decrease) in Reserve for inventories					
Fund balances at end of year	\$ 13,909	23,593	27,160	46,462	89

(Continued)



Combining Financial Statements/Schedules -
Nonmajor Governmental Funds

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

For the Year Ended June 30, 2009 (In Thousands)

(Continued)	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund	Other Special Districts Funds	Park Land Dedication Fund
Revenues:					
Taxes	\$		1,054		
Licenses, permits and franchise fees					698
Fines, forfeitures and penalties	24			24	
Revenue from use of money and property	3,412	4,056	24	5	261
Aid from other governmental agencies:					
State	587	18	10	97	
Federal					
Other					
Charges for current services	636		724	105	
Other revenue	2	701			
Total revenues	4,661	4,775	1,812	231	959
Expenditures:					
Current:					
General government					
Public protection		2,807		108	
Public ways and facilities			1,613	48	
Health and sanitation	7,397				
Public assistance					
Education					
Recreation and cultural					951
Capital outlay		114			
Debt service:					
Principal					
Interest and fiscal charges					
Total expenditures	7,397	2,921	1,613	156	951
Excess (deficiency) of revenues over (under) expenditures	(2,736)	1,854	199	75	8
Other financing sources (uses):					
Sale of capital assets		1			
Transfers in		1,487			
Transfers out	(134)	(1,882)			(405)
Total other financing sources (uses)	(134)	(394)			(405)
Net change in fund balances	(2,870)	1,460	199	75	(397)
Fund balances at beginning of year	67,022	5,701	832	643	10,599
Increase (decrease) in Reserve for inventories		(8)			
Fund balances at end of year	\$ 64,152	7,153	1,031	718	10,202

(Continued)



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

For the Year Ended June 30, 2009 (In Thousands)

(Continued)	Redevelopment Agency Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
Revenues:				
Taxes	\$ 3,986			43,315
Licenses, permits and franchise fees		120		14,152
Fines, forfeitures and penalties				3,096
Revenue from use of money and property	225	1,534	2,151	15,532
Aid from other governmental agencies:				
State		79,526		82,787
Federal		7,905		122,992
Other				10,156
Charges for current services		20,115		34,063
Other revenue	50	1,360	34,181	38,405
Total revenues	4,261	110,560	36,332	364,498
Expenditures:				
Current:				
General government	1,533		156	6,215
Public protection				6,940
Public ways and facilities		82,440		85,112
Health and sanitation				39,092
Public assistance				132,904
Education				40,653
Recreation and cultural				3,287
Capital outlay		45,165		50,198
Debt service:				
Principal			10,000	10,380
Interest and fiscal charges	545		26,273	26,868
Total expenditures	2,078	127,605	36,429	401,649
Excess (deficiency) of revenues over (under) expenditures	2,183	(17,045)	(97)	(37,151)
Other financing sources (uses):				
Sale of capital assets				2
Transfers in				25,357
Transfers out	(1,140)	(3,127)		(20,292)
Total other financing sources (uses)	(1,140)	(3,127)		5,067
Net change in fund balances	1,043	(20,172)	(97)	(32,084)
Fund balances at beginning of year (restated)	5,199	103,775	47,297	416,674
Increase (decrease) in				
Reserve for inventories		(42)		(65)
Fund balances at end of year	\$ 6,242	83,561	47,200	384,525



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

For the Year Ended June 30, 2009 (In Thousands)

	Pension Obligation Bonds Fund	Redevelopment Agency Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
Revenues:					
Revenue from use of money and property	\$ 421	4	1,026	717	2,168
Aid from other governmental agencies:					
Other				23	23
Other revenue	10,641				10,641
Total revenues	11,062	4	1,026	740	12,832
Expenditures:					
Current:					
General government			12	29	41
Debt service:					
Principal	68,900	335	535		69,770
Interest and fiscal charges	56,283	812	499	7,114	64,708
Bond issuance costs	2,452		1,507		3,959
Total expenditures	127,635	1,147	2,553	7,143	138,478
Excess (deficiency) of revenues over (under) expenditures	(116,573)	(1,143)	(1,527)	(6,403)	(125,646)
Other financing sources (uses):					
Issuance of bonds and loans:					
Face value of bonds issued			25,902		25,902
Transfers in	117,066	1,140			118,206
Total other financing sources (uses)	117,066	1,140	25,902		144,108
Net change in fund balances	493	(3)	24,375	(6,403)	18,462
Fund balances at beginning of year (restated)	15,248	1,158	4,850	27,713	48,969
Fund balances at end of year	\$ 15,741	1,155	29,225	21,310	67,431



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

For the Year Ended June 30, 2009 (In Thousands)

	Capital Outlay Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Capital Projects Funds
Revenues:				
Revenue from use of money and property	\$ 83	1,855	46	1,984
Aid from other governmental agencies:				
State	4,112			4,112
Federal	5,399			5,399
Other revenue	538			538
Total revenues	10,132	1,855	46	12,033
Expenditures:				
Current:				
General government		6,194		6,194
Capital outlay	93,669	23,084	4,652	121,405
Total expenditures	93,669	29,278	4,652	127,599
Excess (deficiency) of revenues over (under) expenditures	(83,537)	(27,423)	(4,606)	(115,566)
Other financing sources (uses):				
Issuance of bonds and loans:				
Face value of bonds issued		110,983		110,983
Premium on issuance of bonds		1,175		1,175
Transfers in	84,431	67,134		151,565
Total other financing sources (uses)	84,431	179,292		263,723
Net change in fund balances	894	151,869	(4,606)	148,157
Fund balances at beginning of year (restated)	4,458		4,606	9,064
Fund balances at end of year	\$ 5,352	151,869		157,221



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

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 7,989	7,989	7,170
Fines, forfeitures and penalties	700	700	1,392
Revenue from use of money and property	200	200	461
Aid from other governmental agencies:			
State	5,399	11,650	1,263
Federal	2,786	2,786	1,997
Other	4,926	6,076	6,238
Charges for current services	445	445	705
Other revenue	200	200	690
Total revenues	22,645	30,046	19,916
Expenditures:			
Current:			
Health and sanitation:			
Air pollution control	18,338	19,116	18,252
Air pollution control, air quality GMER program early grant		620	
Air pollution control, air quality State LESB program		5,600	
Air pollution control, GMERP match fund		1,025	
Air pollution control, improvement trust	1,556	2,046	903
Air pollution control, moyer program	7,110	8,531	4,127
Air pollution control, power general mitigation	1,262	2,874	860
Total health and sanitation	28,266	39,812	24,142
Capital outlay	874	586	364
Total expenditures	29,140	40,398	24,506
Excess (deficiency) of revenues over (under) expenditures	(6,495)	(10,352)	(4,590)
Other financing sources (uses):			
Transfers in	5,810	195	
Transfers out	(6,769)	(1,154)	(963)
Total other financing sources (uses)	(959)	(959)	(963)
Net change in fund balance	(7,454)	(11,311)	(5,553)
Fund balance at beginning of year	19,019	19,019	19,019
Increase (decrease) in			
Reserve for inventories		(6)	(6)
Fund balance at end of year	\$ 11,565	7,702	13,460



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

Asset Forfeiture Program Fund

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 1,000	1,000	1,656
Revenue from use of money and property	100	100	200
Other revenue			61
Total revenues	1,100	1,100	1,917
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	400	550	195
District attorney asset forfeiture program - state	200	250	233
Probation asset forfeiture program	52	52	51
Sheriff's asset forfeiture program	1,124	1,124	338
Total public protection	1,776	1,976	817
Capital outlay	50	50	
Total expenditures	1,826	2,026	817
Excess (deficiency) of revenues over (under) expenditures	(726)	(926)	1,100
Other financing sources (uses):			
Sale of capital assets			1
Transfers out	(324)	(324)	(200)
Total other financing sources (uses)	(324)	(324)	(199)
Net change in fund balance	(1,050)	(1,250)	901
Fund balance at beginning of year	7,440	7,440	7,440
Increase (decrease) in			
Reserve for inventories		(23)	(23)
Fund balance at end of year	\$ 6,390	6,167	8,318



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

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 2,745	6,034	6,164
Revenue from use of money and property		75	93
Charges for current services	150	150	4
Other revenue			16
Total revenues	2,895	6,259	6,277
Expenditures:			
Current:			
General government:			
Media and public relation	3,029	2,950	2,709
Total general government	3,029	2,950	2,709
Total expenditures	3,029	2,950	2,709
Excess (deficiency) of revenues over (under) expenditures	(134)	3,309	3,568
Other financing sources (uses):			
Transfers out	(159)	(5,124)	(5,130)
Total other financing sources (uses)	(159)	(5,124)	(5,130)
Net change in fund balance	(293)	(1,815)	(1,562)
Fund balance at beginning of year	1,828	1,828	1,828
Increase (decrease) in			
Reserve for inventories		1	1
Fund balance at end of year	\$ 1,535	14	267



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL County Library Fund

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 29,310	29,310	29,595
Revenue from use of money and property	361	361	387
Aid from other governmental agencies:			
State	967	1,111	549
Federal	5	5	3
Other	656	656	2,117
Charges for current services	2,041	2,041	1,149
Other revenue	674	3,674	680
Total revenues	34,014	37,158	34,480
Expenditures:			
Current:			
Education:			
County Library	45,777	48,492	40,653
Total Education	45,777	48,492	40,653
Capital outlay	624	1,150	759
Total expenditures	46,401	49,642	41,412
Excess (deficiency) of revenues over (under) expenditures	(12,387)	(12,484)	(6,932)
Other financing sources (uses):			
Transfers in	5,500	7,371	7,238
Transfers out	(1,406)	(4,567)	(1,469)
Total other financing sources (uses)	4,094	2,804	5,769
Net change in fund balance	(8,293)	(9,680)	(1,163)
Fund balance at beginning of year	14,113	14,113	14,113
Increase (decrease) in			
Reserve for inventories		13	13
Fund balance at end of year	\$ 5,820	4,446	12,963



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
County Service District Funds**

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,265	4,265	4,475
Revenue from use of money and property	286	295	509
Aid from other governmental agencies:			
State	25	25	76
Other	1,565	1,565	1,646
Charges for current services	7,186	7,186	7,096
Other revenue		1	30
Total revenues	13,327	13,337	13,832
Expenditures:			
Current:			
General government:			
Regional Communication System CSA 135	633	633	623
Regional Communication System CSA 135 Zone B Del Mar	60	60	46
Regional Communication System CSA 135 Zone F Poway	150	150	149
Regional Communications System CSA 135 Zone H Solana Beach	38	38	35
Total general government	881	881	853
Public protection:			
Fire protection, PRD 107 Elfin Forest	333	333	266
Fire protection, PRD 109 MT Laguna F	63	63	52
Fire protection, PRD 110 MT Palomar F	106	106	91
Fire protection, PRD 111 Boulevard F	91	91	33
Fire protection, PRD 112 Campo Fire	68	106	67
Fire protection, PRD 113 San Pasqual	102	103	75
Fire protection, PRD 115 Pepper Drive	364	364	364
Total public protection	1,127	1,166	948
Public ways and facilities:			
PRD 10 Davis Dr	27	27	4
PRD 100 Viejas View	23	23	3
PRD 1002 Sunny Acres	12	12	4
PRD 1003 Alamo Way	5	5	2
PRD 1004 Butterfly	19	19	18
PRD 1005 Eden Valley	41	41	3
PRD 1008 Canter	25	25	4
PRD 1009 Golf Drive	2	2	
PRD 101 A Hi-Ridge R	34	34	4
PRD 101 Johnson LK	106	106	4
PRD 1010 Alpine Highlands ZN	131	131	6
PRD 1011 La Cuesta ZN	21	21	4
PRD 1012 8112 Millar	34	34	5
PRD 1013 Singing Trails	90	90	5
PRD 1015 Landavo Drive ET AL	61	61	8
PRD 1016 El Sereno Way	7	7	7
PRD 102 MTN Meadow	223	223	9
PRD 103 Alto Drive	207	207	7
PRD 104 Artesian RO	104	104	4
PRD 105 A Alta Loma D	64	64	6

(Continued)



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL County Service District Funds

For the Year Ended June 30, 2009 (In Thousands)

(Continued)	Original Budget	Final Budget	Actual
PRD 105 Alta Loma D	\$ 52	52	5
PRD 106 Garrison Ay	55	55	10
PRD 11 A Bernardo RD	26	26	3
PRD 11 A Bernardo RD	36	36	5
PRD 11 D Bernardo RD	24	24	9
PRD 117 Legend Rock	29	29	13
PRD 12 Lomair	200	200	23
PRD 123 Mizpah Lane	39	39	5
PRD 125 Wrightwood	36	36	17
PRD 126 Sandhurst W	30	30	3
PRD 127 Singing Trails	42	42	4
PRD 13 A Pala Mesa	212	212	25
PRD 13 B Stewart Canyon	52	52	20
PRD 130 Wilkes Road	143	143	13
PRD 133 Rnch Creek Rd	64	64	4
PRD 134 Kenora Lane	46	46	19
PRD 14 Rancho Diego	3	3	
PRD 16 Wynola	63	63	8
PRD 18 Harrison Park	211	211	26
PRD 20 Daily Road	646	646	213
PRD 21 Pauma Heights	259	259	7
PRD 22 W Dougherty St	17	17	3
PRD 23 Rock Terrce RD	9	9	7
PRD 24 MT Whitney RD	34	34	4
PRD 30 Royal Oaks-CAR	41	41	9
PRD 38 Gay Rio Terrace	59	59	3
PRD 39 Sunbeam Lane	12	12	3
PRD 45 Rincon Springs	48	48	5
PRD 46 Rocosco Road	40	40	4
PRD 49 Sunset Knls RD	32	32	4
PRD 50 Knoll Park LN	104	104	3
PRD 53 Knoll Park LN EX	185	185	3
PRD 54 MT Helix	104	104	6
PRD 55 Rainbow Crest	200	214	208
PRD 6 Pauma Valley	205	205	6
PRD 60 River Drive	70	70	3
PRD 61 GRN Meadow Way	154	154	4
PRD 63 Hillview Road	487	487	8
PRD 64 Lila Lane	14	14	11
PRD 70 El Camino Cort	\$ 38	38	3

(Continued)



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
County Service District Funds**

For the Year Ended June 30, 2009 (In Thousands)

(Continued)	Original Budget	Final Budget	Actual
PRD 75 A Gay Rio Drive	\$ 190	190	4
PRD 75 B Gay Rio Drive	297	297	4
PRD 76 Kingford CT	25	25	4
PRD 77 Montiel TRK TR	172	172	5
PRD 78 Gardena Ay	57	57	4
PRD 8 Magee RD-PAL	295	295	6
PRD 80 Harris TRK TRL	204	204	24
PRD 88 East Fifth St	58	58	4
PRD 9 B Santa Fe	44	44	5
PRD 90 South Cordov	42	42	4
PRD 94 Roble Grnde	420	420	5
PRD 95 Valle Del Sol	191	191	101
PRD 99 Via Allndra	38	38	5
Public works, PRD 1014 Lavender PT Lane	52	52	
Total public ways and facilities	7,442	7,456	1,011
Health and sanitation:			
CSA 17 San Dieguito Ambulance	2,645	2,645	2,582
CSA 69 Heartland Paramedics	5,218	5,218	4,944
PRD 136 Sundance Detention Basin	113	113	24
Sanitation, PRD 122 Otay Mesa East	38	38	3
Total health and sanitation	8,014	8,014	7,553
Recreation and cultural:			
CSA 26 LMD Zone 2 Julian	100	100	76
CSA 128 San Miguel Park	487	495	468
CSA 26 Rancho San Diego	235	250	250
CSA 26 San Diego landscape maintenance	136	166	166
CSA 81 Fallbrook Park	137	147	145
CSA 83 San Dieguito	598	628	602
CSA 83A 4S Ranch Park	340	350	349
PRD 26 A Cottonwood Village	208	208	139
PRD 26 B Monte Vista	414	414	141
Recreation and cultural:	2,655	2,758	2,336
Capital outlay	48	285	21
Debt service:			
Principal	106	301	244
Interest and fiscal charges	28	28	21
Total expenditures	20,301	20,889	12,987
Excess (deficiency) of revenues over (under) expenditures	(6,974)	(7,552)	845
Other financing sources (uses):			
Transfers in	157	134	8
Transfers out	(531)	(509)	(509)
Total other financing sources (uses)	(374)	(375)	(501)
Net change in fund balance	(7,348)	(7,927)	344
Fund balance at beginning of year	17,701	17,701	17,701
Fund balance at end of year	\$ 10,353	9,774	18,045



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL Edgemoor Development Fund

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,557	1,557	754
Total revenues	1,557	1,557	754
Expenditures:			
Current:			
General government:			
Edgemoor development fund	1,080	2,779	964
Total general government	1,080	2,779	964
Total expenditures	1,080	2,779	964
Excess (deficiency) of revenues over (under) expenditures	477	(1,222)	(210)
Other financing sources (uses):			
Transfers out	(7,021)	(5,321)	(5,321)
Total other financing sources (uses)	(7,021)	(5,321)	(5,321)
Net change in fund balance	(6,544)	(6,543)	(5,531)
Fund balance at beginning of year (restated)	19,440	19,440	19,440
Fund balance at end of year	\$ 12,896	12,897	13,909



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Flood Control District Fund**

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,822	4,822	4,205
Revenue from use of money and property	100	100	258
Aid from other governmental agencies:			
State			40
Federal			45
Charges for current services	8	2,988	900
Other revenue	3,311	331	1
Total revenues	8,241	8,241	5,449
Expenditures:			
Current:			
Public protection:			
Flood control district	4,640	5,289	2,260
Stormwater Maintenance	8	8	
Total public protection	4,648	5,297	2,260
Capital outlay	3,775	3,775	3,775
Total expenditures	8,423	9,072	6,035
Excess (deficiency) of revenues over (under) expenditures	(182)	(831)	(586)
Net change in fund balance	(182)	(831)	(586)
Fund balance at beginning of year	24,179	24,179	24,179
Fund balance at end of year	\$ 23,997	23,348	23,593



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL Housing Authority Fund

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 23	23	1,159
Aid from other governmental agencies:			
Federal	102,811	105,352	98,378
Other			10
Charges for current services	4,550	2,557	2,629
Other revenue	2,376	2,630	383
Total revenues	109,760	110,562	102,559
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	109,674	114,626	112,023
Total public assistance	109,674	114,626	112,023
Debt service:			
Principal	134	136	136
Interest and fiscal charges	31	29	29
Total expenditures	109,839	114,791	112,188
Excess (deficiency) of revenues over (under) expenditures	(79)	(4,229)	(9,629)
Net change in fund balance	(79)	(4,229)	(9,629)
Fund balance at beginning of year	36,789	36,789	36,789
Fund balance at end of year	\$ 36,710	32,560	27,160



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Housing and Community Development Fund**

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		7
Aid from other governmental agencies:			
State	2,460	2,460	621
Federal	33,081	37,711	14,664
Other	42	42	145
Other revenue	1,250	1,250	250
Total revenues	36,833	41,463	15,687
Expenditures:			
Current:			
Public assistance:			
Housing and community development	36,833	41,413	8,722
Total public assistance	36,833	41,413	8,722
Total expenditures	36,833	41,413	8,722
Excess (deficiency) of revenues over (under) expenditures		50	6,965
Other financing sources (uses):			
Transfers in		4,500	4,500
Transfers out		(50)	(12)
Total other financing sources (uses)		4,450	4,488
Net change in fund balance		4,500	11,453
Fund balance at beginning of year	35,009	35,009	35,009
Fund balance at end of year	\$ 35,009	39,509	46,462



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL In Home Supportive Services Public Authority Fund

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		36
Total revenues			36
Expenditures:			
Current:			
Public assistance:			
IHSS Public authority	13,799	13,799	12,159
Total public assistance	13,799	13,799	12,159
Total expenditures	13,799	13,799	12,159
Excess (deficiency) of revenues over (under) expenditures	(13,799)	(13,799)	(12,123)
Other financing sources (uses):			
Transfers in	13,799	13,799	12,124
Total other financing sources (uses)	13,799	13,799	12,124
Net change in fund balance			1
Fund balance at beginning of year	88	88	88
Fund balance at end of year	\$ 88	88	89



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

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$		24
Revenue from use of money and property	448	448	3,412
Aid from other governmental agencies:			
State	1,698	1,973	587
Charges for current services	776	7,779	636
Other revenue	7,603	510	2
Total revenues	10,525	10,710	4,661
Expenditures:			
Current:			
Health and sanitation:			
Duck pond landfill cleanup	16	16	15
Hillsborough maintenance	276	276	157
Inactive waste site management	10,841	11,390	7,225
Total health and sanitation	11,133	11,682	7,397
Total expenditures	11,133	11,682	7,397
Excess (deficiency) of revenues over (under) expenditures	(608)	(972)	(2,736)
Other financing sources (uses):			
Transfers in		174	
Transfers out	(223)	(133)	(134)
Total other financing sources (uses)	(223)	41	(134)
Net change in fund balance	(831)	(931)	(2,870)
Fund balance at beginning of year	67,022	67,022	67,022
Fund balance at end of year	\$ 66,191	66,091	64,152



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

Inmate Welfare Program Fund

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 3,295	3,295	4,056
Aid from other governmental agencies:			
State	43	43	18
Other revenue	150	150	701
Total revenues	3,488	3,488	4,775
Expenditures:			
Current:			
Public protection:			
Probation inmate welfare	226	226	207
Sheriff's inmate welfare - adult detention	2,720	2,708	2,597
Sheriff's inmate welfare - police protection	18	18	3
Total public protection	2,964	2,952	2,807
Capital outlay	106	118	114
Total expenditures	3,070	3,070	2,921
Excess (deficiency) of revenues over (under) expenditures	418	418	1,854
Other financing sources (uses):			
Sale of capital assets			1
Transfers in	1,487	1,487	1,487
Transfers out	(1,952)	(1,952)	(1,882)
Total other financing sources (uses)	(465)	(465)	(394)
Net change in fund balance	(47)	(47)	1,460
Fund balance at beginning of year	5,701	5,701	5,701
Increase (decrease) in			
Reserve for inventories		(8)	(8)
Fund balance at end of year	\$ 5,654	5,646	7,153



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Lighting Maintenance District Fund**

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 886	886	1,054
Revenue from use of money and property	19	19	24
Aid from other governmental agencies:			
State	11	11	10
Charges for current services	678	678	724
Other revenue	9	9	
Total revenues	1,603	1,603	1,812
Expenditures:			
Current:			
Public ways and facilities:			
San Diego Lighting Maintenance	1,671	1,769	1,613
Total public ways and facilities	1,671	1,769	1,613
Total expenditures	1,671	1,769	1,613
Excess (deficiency) of revenues over (under) expenditures	(68)	(166)	199
Net change in fund balance	(68)	(166)	199
Fund balance at beginning of year	832	832	832
Fund balance at end of year	\$ 764	666	1,031



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL Other Special Districts Funds

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 16	16	24
Revenue from use of money and property	5	5	5
Aid from other governmental agencies:			
State	120	120	97
Charges for current services	90	90	105
Total revenues	231	231	231
Expenditures:			
Current:			
Public protection:			
Agriculture weights and Measure - Fish and Game	37	37	22
Public works, survey	90	90	86
Total public protection	127	127	108
Public ways and facilities:			
Special Aviation	125	125	48
Total public ways and facilities	125	125	48
Total expenditures	252	252	156
Excess (deficiency) of revenues over (under) expenditures	(21)	(21)	75
Net change in fund balance	(21)	(21)	75
Fund balance at beginning of year	643	643	643
Fund balance at end of year	\$ 622	622	718



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Park Land Dedication Fund**

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 202	202	698
Revenue from use of money and property			261
Total revenues	202	202	959
Expenditures:			
Current:			
Recreation and cultural:			
Local Park Planning Area 15 Sweetwater	9	9	3
Local Park Planning Area 16 Otay	2	2	
Local Park Planning Area 19 Jamul	13	13	
Local Park Planning Area 20 Spring Valley	4	129	127
Local Park Planning Area 25 Lakeside	13	13	8
Local Park Planning Area 26 Crest	205	205	201
Local Park Planning Area 27 Alpine	10	10	8
Local Park Planning Area 28 Ramona	470	470	459
Local Park Planning Area 29 Escondido	8	8	1
Local Park Planning Area 30 San Marcos	4	4	1
Local Park Planning Area 31 San Dieguito	20	20	1
Local Park Planning Area 32 Carlsbad	3	3	
Local Park Planning Area 35 Fallbrook	23	23	8
Local Park Planning Area 36 Bonsall	5	5	
Local Park Planning Area 37 Vista	4	4	1
Local Park Planning Area 38 Valley Center	39	514	129
Local Park Planning Area 39 Pauma	12	12	
Local Park Planning Area 4 Lincoln Acres	4	4	1
Local Park Planning Area 40 Palomar-Julian	6	6	
Local Park Planning Area 41 Mount Empire	5	5	2
Local Park Planning Area 42 Anza-Borrego	5	5	
Local Park Planning Central Mountain	5	5	
Local Park Planning Oceanside	1	1	
Local Park Planning Valle de Oro	4	4	1
Recreation and cultural:	874	1,474	951
Total expenditures	874	1,474	951
Excess (deficiency) of revenues over (under) expenditures	(672)	(1,272)	8
Other financing sources (uses):			
Transfers out	(846)	(1,746)	(405)
Total other financing sources (uses)	(846)	(1,746)	(405)
Net change in fund balance	(1,518)	(3,018)	(397)
Fund balance at beginning of year	10,599	10,599	10,599
Fund balance at end of year	\$ 9,081	7,581	10,202



Combining Financial Statements/Schedules - Nonmajor Governmental Funds

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL Redevelopment Agency Fund

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 3,895	3,901	3,986
Revenue from use of money and property	245	245	225
Other revenue			50
Total revenues	4,140	4,146	4,261
Expenditures:			
Current:			
General government:			
Gillespie Field	540	697	461
Other general government			36
Plant acquisition, CP CO Redevelopment Agy-Gilles Field	141	141	124
Plant acquisition, CP CO Redevelopment Agy-UP SD River	4,409	4,409	805
Plant acquisition, Redevelopment Agy USDRVR Housing	338	864	57
Plant acquisition, Redevelopment Agy Gillespie Housing	506	2,397	50
Total general government	5,934	8,508	1,533
Debt service:			
Principal	59	59	
Interest and fiscal charges			545
Total expenditures	5,993	8,567	2,078
Excess (deficiency) of revenues over (under) expenditures	(1,853)	(4,421)	2,183
Other financing sources (uses):			
Transfers out	(1,147)	(1,147)	(1,140)
Total other financing sources (uses)	(1,147)	(1,147)	(1,140)
Net change in fund balance	(3,000)	(5,568)	1,043
Fund balance at beginning of year (restated)	5,199	5,199	5,199
Fund balance at end of year	\$ 2,199	(369)	6,242



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

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 366	69	120
Fines, forfeitures and penalties	36	36	
Revenue from use of money and property	1,713	1,713	1,534
Aid from other governmental agencies:			
State	111,569	116,138	79,526
Federal	12,260	34,830	7,905
Charges for current services	23,912	23,636	20,115
Other revenue	5,363	6,539	1,360
Total revenues	155,219	182,961	110,560
Expenditures:			
Current:			
Public ways and facilities:			
Public works, road	124,905	178,974	82,440
Total public ways and facilities	124,905	178,974	82,440
Capital outlay	45,345	45,277	45,165
Total expenditures	170,250	224,251	127,605
Excess (deficiency) of revenues over (under) expenditures	(15,031)	(41,290)	(17,045)
Other financing sources (uses):			
Transfers in		280	
Transfers out	(2,953)	(3,393)	(3,127)
Total other financing sources (uses)	(2,953)	(3,113)	(3,127)
Net change in fund balance	(17,984)	(44,403)	(20,172)
Fund balance at beginning of year	103,775	103,775	103,775
Increase (decrease) in			
Reserve for inventories		(42)	(42)
Fund balance at end of year	\$ 85,791	59,330	83,561





ENTERPRISE FUNDS

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

AIRPORT FUND

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

SANITATION DISTRICTS FUND

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

WASTEWATER MANAGEMENT

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



Combining Financial Statements - Nonmajor Enterprise Funds

COMBINING STATEMENT OF NET ASSETS ENTERPRISE FUNDS

June 30, 2009 (In thousands)

	Airport Fund	Sanitation Districts Fund	Wastewater Management Fund	Total Enterprise Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 4,894	75,799	583	81,276
Receivables, net	6,019	766	4	6,789
Due from other funds	16	7	472	495
Total current assets	10,929	76,572	1,059	88,560
Noncurrent assets:				
Due from other funds	3,363			3,363
Capital assets:				
Land	10,249	1,069	20	11,338
Construction and contracts in progress	48,180	15,400		63,580
Buildings and improvements	57,127	1,699	721	59,547
Equipment	525	594	212	1,331
Road network	335			335
Sewer network		72,848		72,848
Accumulated depreciation	(24,593)	(33,624)	(578)	(58,795)
Total noncurrent assets	95,186	57,986	375	153,547
Total assets	106,115	134,558	1,434	242,107
LIABILITIES				
Current liabilities:				
Accounts payable	1,465	397		1,862
Accrued payroll	80		88	168
Due to other funds	352	629	145	1,126
Unearned revenue	27	1		28
Bonds and loans payable	229			229
Compensated absences	86		96	182
Total current liabilities	2,239	1,027	329	3,595
Noncurrent liabilities:				
Bonds and loans payable	1,809			1,809
Compensated absences	126		140	266
Total noncurrent liabilities	1,935		140	2,075
Total liabilities	4,174	1,027	469	5,670
NET ASSETS				
Invested in capital assets, net of related debt	89,785	57,986	375	148,146
Unrestricted	12,156	75,545	590	88,291
Total net assets (deficits)	\$ 101,941	133,531	965	236,437



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

For the Year Ended June 30, 2009 (In Thousands)

	Airport Fund	Sanitation Districts Fund	Wastewater Management Fund	Total Enterprise Funds
Operating revenues:				
Charges for current services	\$ 9,397	20,114	6,567	36,078
Other revenue	49	3	14	66
Total operating revenues	9,446	20,117	6,581	36,144
Operating expenses:				
Salaries	3,173		3,691	6,864
Repairs and maintenance	918	4,749	128	5,795
Equipment rental	459		516	975
Sewage processing		9,396		9,396
Contracted services	3,603		1,007	4,610
Depreciation	1,433	1,429	17	2,879
Utilities	213		2	215
Fuel	4			4
Other operating expenses	654	1,092	407	2,153
Total operating expenses	10,457	16,666	5,768	32,891
Operating income (loss)	(1,011)	3,451	813	3,253
Nonoperating revenues (expenses):				
Grants	12,974			12,974
Interest and dividends	461	1,771	5	2,237
Interest expense	(127)			(127)
Gain or loss on disposal of assets			(1)	(1)
Other nonoperating revenues	3			3
Total nonoperating revenues (expenses)	13,311	1,771	4	15,086
Income (loss) before capital contributions and transfers	12,300	5,222	817	18,339
Transfers in		317		317
Transfers out	(223)		(245)	(468)
Change in net assets	12,077	5,539	572	18,188
Net assets (deficits) at beginning of year	89,864	127,992	393	218,249
Net assets (deficits) at end of year	\$ 101,941	133,531	965	236,437



Combining Financial Statements - Nonmajor Enterprise Funds

COMBINING STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

For the Year Ended June 30, 2009 (In Thousands)

	Airport Fund	Sanitation Districts Fund	Wastewater Management Fund	Total Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 9,055	20,044	42	29,141
Cash received from other funds	100	1,693	6,595	8,388
Cash payments to suppliers	(9,140)	(15,253)	(1,778)	(26,171)
Cash payments to employees	(3,138)		(3,649)	(6,787)
Cash payments to other funds	(443)	(315)	(1,966)	(2,724)
Net cash provided (used) by operating activities	(3,566)	6,169	(756)	1,847
Cash flows from noncapital financing activities:				
Operating grants	15,343			15,343
Transfers from other funds		317		317
Transfers to other funds	(223)		(245)	(468)
Other noncapital increases	3			3
Net cash provided (used) by non-capital financing activities	15,123	317	(245)	15,195
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(22,239)	(1,301)		(23,540)
Principal paid on long-term debt	(217)			(217)
Interest paid on long-term debt	(127)			(127)
Advances from other funds		(14)		(14)
Net cash provided (used) by capital and related financing activities	(22,583)	(1,315)		(23,898)
Cash flows from investing activities:				
Investment income	595	2,077	14	2,686
Net increase (decrease) in cash and cash equivalents	(10,431)	7,248	(987)	(4,170)
Cash and cash equivalents - beginning of year	15,325	68,551	1,570	85,446
Cash and cash equivalents - end of year	4,894	75,799	583	81,276
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(1,011)	3,451	813	3,253
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Inc (dec) in compensated absences	24		34	58
Inc (dec) in accrued payroll	13		11	24
Inc (dec) in due to other funds	98	(84)	(1,578)	(1,564)
Inc (dec) in accounts payable	(3,832)	(66)	(107)	(4,005)
Inc (dec) in unearned revenue	(23)	(1)		(24)
Dec (inc) in accounts and notes receivables	(283)	(71)	3	(351)
Dec (inc) in due from other funds	15	1,511	51	1,577
Depreciation	1,433	1,429	17	2,879
Total adjustments	(2,555)	2,718	(1,569)	(1,406)
Net cash provided (used) by operating activities	(3,566)	6,169	(756)	1,847
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	\$ 895	136		1,031



INTERNAL SERVICE FUNDS

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

EMPLOYEE BENEFITS FUND

This fund was established to account for all of the county's workers' compensation program, unemployment insurance and medical.

FACILITIES MANAGEMENT FUND

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

FLEET SERVICES FUND

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

INFORMATION TECHNOLOGY FUND

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

OTHER MISCELLANEOUS INTERNAL SERVICE FUND

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

PUBLIC LIABILITY INSURANCE FUND

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

PURCHASING FUND

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

ROAD AND COMMUNICATION EQUIPMENT FUND

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

SPECIAL DISTRICTS LOAN FUND

This fund was established to provide financing for start up services for new and existing county service districts on a cost reimbursement basis.



Combining Financial Statements - Internal Service Funds

COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS					
June 30, 2009 (In thousands)					
	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds
ASSETS					
Current assets:					
Pooled cash and investments	\$ 92,602	1,953	7,040	13,109	4,167
Receivables, net	328	2,474	143	2,218	116
Due from other funds	1,407	7,068	2,634	14,664	
Inventories		374	1,222		148
Total current assets	94,337	11,869	11,039	29,991	4,431
Noncurrent assets:					
Due from other funds					
Capital assets:					
Construction and contracts in progress			919		
Equipment		579	103,482	55,480	281
Accumulated depreciation		(407)	(52,162)	(55,480)	(277)
Total noncurrent assets		172	52,239		4
Total assets	94,337	12,041	63,278	29,991	4,435
LIABILITIES					
Current liabilities:					
Accounts payable	2,836	4,807	3,165	23,136	216
Accrued payroll		591	110		
Accrued interest		3			
Due to other funds	2,190	674	167		425
Unearned revenue		307	1		
Bonds and loans payable		522			
Compensated absences		723	122		
Claims and judgments	21,768				
Total current liabilities	26,794	7,627	3,565	23,136	641
Noncurrent liabilities:					
Bonds and loans payable		3,705			
Compensated absences		1,054	178		
Claims and judgments	66,795				
Total noncurrent liabilities	66,795	4,759	178		
Total liabilities	93,589	12,386	3,743	23,136	641
NET ASSETS					
Invested in capital assets, net of related debt		172	52,239		4
Unrestricted net assets (deficits)	748	(517)	7,296	6,855	3,790
Total net assets (deficits)	\$ 748	(345)	59,535	6,855	3,794

(Continued)



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

June 30, 2009 (In thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
ASSETS					
Current assets:					
Pooled cash and investments	\$ 27,209	3,257	6,520	714	156,571
Receivables, net	103	15	25		5,422
Due from other funds	65	680	2	48	26,568
Inventories		3			1,747
Total current assets	27,377	3,955	6,547	762	190,308
Noncurrent assets:					
Due from other funds				147	147
Capital assets:					
Construction and contracts in progress					919
Equipment		245	31,490		191,557
Accumulated depreciation		(47)	(16,159)		(124,532)
Total noncurrent assets		198	15,331	147	68,091
Total assets	27,377	4,153	21,878	909	258,399
LIABILITIES					
Current liabilities:					
Accounts payable	308	6	214		34,688
Accrued payroll		139			840
Accrued interest					3
Due to other funds	904	115	407		4,882
Unearned revenue					308
Bonds and loans payable					522
Compensated absences		167			1,012
Claims and judgments	8,445				30,213
Total current liabilities	9,657	427	621		72,468
Noncurrent liabilities:					
Bonds and loans payable					3,705
Compensated absences		244			1,476
Claims and judgments	11,520				78,315
Total noncurrent liabilities	11,520	244			83,496
Total liabilities	21,177	671	621		155,964
NET ASSETS					
Invested in capital assets, net of related debt		198	15,331		67,944
Unrestricted net assets (deficits)	6,200	3,284	5,926	909	34,491
Total net assets (deficits)	\$ 6,200	3,482	21,257	909	102,435



Combining Financial Statements - Internal Service Funds

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

For the Year Ended June 30, 2009 (In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds
Operating revenues:					
Charges for current services	\$ 32,753	98,741	33,867	118,405	3,965
Other revenue	202	1,505	196	202	1,084
Total operating revenues	32,955	100,246	34,063	118,607	5,049
Operating expenses:					
Salaries		24,237	4,765		
Repairs and maintenance		28,413	7,948		9
Equipment rental		57	87		
Contracted services	8,792	8,408	919	120,266	329
Depreciation		39	10,223	18,493	6
Utilities		19,375	306		
Cost of material		55	116		1,630
Claims and judgments	18,903				
Fuel		256	8,665		5
Other operating expenses		20,812	1,016		43
Total operating expenses	27,695	101,652	34,045	138,759	2,022
Operating income (loss)	5,260	(1,406)	18	(20,152)	3,027
Nonoperating revenues (expenses):					
Grants	145	2,472			
Interest and dividends	2,250	14	199	40	11
Interest expense		(147)			
Gain (loss) on disposal of assets			(722)		
Other nonoperating revenues					
Total nonoperating revenues (expenses)	2,395	2,339	(523)	40	11
Income (loss) before capital contributions and transfers	7,655	933	(505)	(20,112)	3,038
Capital contributions			7,458		
Transfers in	95	1,364	940	1,764	
Transfers out		(1,635)	(302)		(2,155)
Change in net assets	7,750	662	7,591	(18,348)	883
Net assets (deficits) at beginning of year	(7,002)	(1,007)	51,944	25,203	2,911
Net assets (deficits) at end of year	\$ 748	(345)	59,535	6,855	3,794

(Continued)



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

For the Year Ended June 30, 2009 (In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Operating revenues:					
Charges for current services	\$ 12,000	6,552	6,725		313,008
Other revenue	110	260			3,559
Total operating revenues	12,110	6,812	6,725		316,567
Operating expenses:					
Salaries		5,562			34,564
Repairs and maintenance		20	3,173		39,563
Equipment rental		846			990
Contracted services	8,131	701	439		147,985
Depreciation		24	1,814		30,599
Utilities		10			19,691
Cost of material		1			1,802
Claims and judgments	4,480				23,383
Fuel		1	1,238		10,165
Other operating expenses	2	710			22,583
Total operating expenses	12,613	7,875	6,664		331,325
Operating income (loss)	(503)	(1,063)	61		(14,758)
Nonoperating revenues (expenses):					
Grants					2,617
Interest and dividends	734	97	178	1	3,524
Interest expense					(147)
Gain (loss) on disposal of assets			(97)		(819)
Other nonoperating revenues			184		184
Total nonoperating revenues (expenses)	734	97	265	1	5,359
Income (loss) before capital contributions and transfers	231	(966)	326	1	(9,399)
Capital contributions					7,458
Transfers in		735			4,898
Transfers out		(390)			(4,482)
Change in net assets	231	(621)	326	1	(1,525)
Net assets (deficits) at beginning of year	5,969	4,103	20,931	908	103,960
Net assets (deficits) at end of year	\$ 6,200	3,482	21,257	909	102,435



Combining Financial Statements - Internal Service Funds

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2009 (In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds
Cash flows from operating activities:					
Cash received from customers	\$ 202	3,394	1,403	868	4,931
Cash received from other funds	33,331	93,837	32,147	114,613	317
Cash payments to suppliers	(9,086)	(73,221)	(18,301)	(118,493)	(3,213)
Cash payments to employees		(24,131)	(4,735)		
Cash payments to other funds	(712)	(4,878)	(985)	(183)	
Cash paid for judgments and claims	(17,142)				
Net cash provided (used) by operating activities	6,593	(4,999)	9,529	(3,195)	2,035
Cash flows from noncapital financing activities:					
Operating grants	145	468			
Transfers from other funds	95	1,364	940	1,764	
Transfers to other funds		(1,635)	(302)		(2,155)
Advances to other funds					
Principal paid on long term debt		(502)			
Interest paid on long term debt		(148)			
Proceeds from loans		882			
Other noncapital increases					
Net cash provided (used) by non-capital financing activities	240	429	638	1,764	(2,155)
Cash flows from capital and related financing activities:					
Capital contributions			936		
Acquisition of capital assets		(63)	(14,788)		
Proceeds from sale of assets			878		
Net cash provided (used) by capital and related financing activities		(63)	(12,974)		
Cash flows from investing activities:					
Investment income	2,629	14	260	40	11
Net increase (decrease) in cash and cash equivalents	9,462	(4,619)	(2,547)	(1,391)	(109)
Cash and cash equivalents - beginning of year	83,140	6,572	9,587	14,500	4,276
Cash and cash equivalents - end of year	92,602	1,953	7,040	13,109	4,167
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	5,260	(1,406)	18	(20,152)	3,027
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Inc (dec) in compensated absences		63	10		
Inc (dec) in accrued payroll		81	19		
Inc (dec) in due to other funds	(712)	(1,756)	150	(183)	329
Inc (dec) in accounts payable	404	948	(392)	(66)	(1,226)
Inc (dec) in claims and judgments	1,761				
Inc (dec) in unearned revenue		(418)			
Dec (inc) in accounts and notes receivables		(10)	175	501	(116)
Dec (inc) in due from other funds	(120)	(2,589)	(688)	(1,788)	1
Dec (inc) in Inventories		49	14		14
Depreciation		39	10,223	18,493	6
Total adjustments	1,333	(3,593)	9,511	16,957	(992)
Net cash provided (used) by operating activities	6,593	(4,999)	9,529	(3,195)	2,035
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable			635		
Governmental Contributions of Capital Assets	\$		6,522		

(Continued)



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

For the Year Ended June 30, 2009 (In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Cash flows from operating activities:					
Cash received from customers	\$ 110	261			11,169
Cash received from other funds	11,995	6,008	7,693		299,941
Cash payments to suppliers	(8,289)	(1,882)	(450)		(232,935)
Cash payments to employees		(5,542)			(34,408)
Cash payments to other funds	(273)	(727)	(4,285)		(12,043)
Cash paid for judgments and claims	(3,957)				(21,099)
Net cash provided (used) by operating activities	(414)	(1,882)	2,958		10,625
Cash flows from noncapital financing activities:					
Operating grants					613
Transfers from other funds		735			4,898
Transfers to other funds		(390)			(4,482)
Advances to other funds	59			(165)	(106)
Principal paid on long term debt					(502)
Interest paid on long term debt					(148)
Proceeds from loans					882
Other noncapital increases			184		184
Net cash provided (used) by non-capital financing activities	59	345	184	(165)	1,339
Cash flows from capital and related financing activities:					
Capital contributions					936
Acquisition of capital assets			(4,808)		(19,659)
Proceeds from sale of assets			126		1,004
Net cash provided (used) by capital and related financing activities			(4,682)		(17,719)
Cash flows from investing activities:					
Investment income	866	127	233	1	4,181
Net increase (decrease) in cash and cash equivalents	511	(1,410)	(1,307)	(164)	(1,574)
Cash and cash equivalents - beginning of year	26,698	4,667	7,827	878	158,145
Cash and cash equivalents - end of year	27,209	3,257	6,520	714	156,571
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	(503)	(1,063)	61		(14,758)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Inc (dec) in compensated absences		21			94
Inc (dec) in accrued payroll		28			128
Inc (dec) in due to other funds	(273)	47	118		(2,280)
Inc (dec) in accounts payable	(155)	(398)	(3)		(888)
Inc (dec) in claims and judgments	523				2,284
Inc (dec) in unearned revenue					(418)
Dec (inc) in accounts and notes receivables					550
Dec (inc) in due from other funds	(6)	(542)	968		(4,764)
Dec (inc) in Inventories		1			78
Depreciation		24	1,814		30,599
Total adjustments	89	(819)	2,897		25,383
Net cash provided (used) by operating activities	(414)	(1,882)	2,958		10,625
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable			212		847
Governmental Contributions of Capital Assets	\$				6,522





INVESTMENT TRUST FUNDS

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

SPECIFIC INVESTMENTS - INVESTMENT TRUST FUND

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

POOL INVESTMENTS - INVESTMENT TRUST FUND

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



COMBINING STATEMENT OF FIDUCIARY NET ASSETS Investment Trust Funds

June 30, 2009 (In Thousands)

	Pooled Investments - Investment Trust	Specific Investments - Investment Trust	Total
ASSETS			
Pooled cash and investments	\$ 3,537,006		3,537,006
Investments with fiscal agents		223,858	223,858
Receivables:			
Investment income receivable	12,915	26	12,941
Total assets	3,549,921	223,884	3,773,805
NET ASSETS			
Held in trust for pool participants	3,549,921		3,549,921
Held in trust for individual investment accounts		223,884	223,884
Total held in trust	\$ 3,549,921	223,884	3,773,805



COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
Investment Trust Funds

For the Year Ended June 30, 2009 (In Thousands)

	Pooled Investments - Investment Trust	Specific Investments - Investment Trust	Total
ADDITIONS			
Contributions:			
Contributions to investments	\$ 5,901,019		5,901,019
Total contributions	5,901,019		5,901,019
Investment earnings:			
Net increase (decrease) in fair value of Investments	8,899	(82)	8,817
Investment income	4,746	12,141	16,887
Total investment earnings	13,645	12,059	25,704
Total additions	5,914,664	12,059	5,926,723
DEDUCTIONS			
Distributions from investments	5,518,504	252,272	5,770,776
Total deductions	5,518,504	252,272	5,770,776
Change in net assets	396,160	(240,213)	155,947
Net assets at beginning of year (restated)	3,153,761	464,097	3,617,858
Net assets at end of year	\$ 3,549,921	223,884	3,773,805





AGENCY FUNDS

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

OTHER AGENCY FUNDS

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

PROPERTY TAXES COLLECTIONS FUNDS

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



Combining Financial Statements - Agency Funds

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES Agency Funds

For the Year Ended June 30, 2009 (In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
PROPERTY TAX COLLECTIONS FUNDS				
ASSETS				
Pooled cash and investments	\$ 48,940	15,252,117	15,245,599	55,458
Accounts receivable		18,295	18,295	
Investment income receivable	2,286	12,204	13,594	896
Taxes receivable		5,628,306	5,628,306	
Total assets	51,226	20,910,922	20,905,794	56,354
LIABILITIES				
Accounts payable	209	2,405,700	2,404,593	1,316
Due to other governments	51,017	14,623,237	14,619,216	55,038
Total liabilities	51,226	17,028,937	17,023,809	56,354
OTHER AGENCY FUNDS				
ASSETS				
Pooled cash and investments	357,736	19,173,820	19,228,060	303,496
Cash with fiscal agents	3,723	22,494	21,219	4,998
Investments with fiscal agents		1,905	1,905	
Accounts receivable		23,218	22,679	539
Investment income receivable	35,768	48,068	80,035	3,801
Other receivables		22,225	22,225	
Total assets	397,227	19,291,730	19,376,123	312,834
LIABILITIES				
Accounts payable	33,503	3,290,907	3,300,171	24,239
Warrants outstanding	206,190	9,474,879	9,500,922	180,147
Accrued payroll		257	257	
Due to other governments	157,534	2,558,349	2,607,435	108,448
Total liabilities	397,227	15,324,392	15,408,785	312,834
TOTAL AGENCY FUNDS				
ASSETS				
Pooled cash and investments	406,676	34,425,937	34,473,659	358,954
Cash with fiscal agents	3,723	22,494	21,219	4,998
Investments with fiscal agents		1,905	1,905	
Accounts receivable		41,513	40,974	539
Investment income receivable	38,054	60,272	93,629	4,697
Other receivables		22,225	22,225	
Taxes receivable		5,628,306	5,628,306	
Total assets	448,453	40,202,652	40,281,917	369,188
LIABILITIES				
Accounts payable	33,712	5,696,607	5,704,764	25,555
Warrants outstanding	206,190	9,474,879	9,500,922	180,147
Accrued payroll		257	257	
Due to other governments	208,551	17,181,586	17,226,651	163,486
Total liabilities	\$ 448,453	32,353,329	32,432,594	369,188

