

# CONTENTS

<b>Introductory Section</b>	<b>Letter of Transmittal ..... 1</b> <b>GFOA Certificate of Achievement ..... 11</b> <b>Board of Supervisors ..... 12</b> <b>Organizational Chart ..... 13</b> <b>Other Elected and Appointed Officials ..... 14</b>
 <b>Financial Section</b>	<b>Independent Auditor’s Report ..... 15</b> <b>Management’s Discussion and Analysis ..... 17</b> <b>Basic Financial Statements ..... 33</b> <b>Government-wide Financial Statements:</b> Statement of Net Assets..... 34 Statement of Activities..... 35 <b>Fund Financial Statements:</b> Balance Sheet - Governmental Funds ..... 37 Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Assets..... 38 Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds ..... 39 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities ..... 40 Statement of Net Assets - Proprietary Funds..... 41 Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds ..... 42 Statement of Cash Flows - Proprietary Funds ..... 43 Statement of Fiduciary Net Assets - Fiduciary Funds ..... 44 Statement of Changes in Fiduciary Net Assets - Fiduciary Funds ..... 45 <b>Contents - Notes to the Financial Statements ..... 47</b> <b>Notes to the Financial Statements ..... 49</b> <b>Required Supplementary Information ..... 83</b> <b>Schedule of Revenues, Expenditures, and Changes in Fund Balance -</b> <b>Budget and Actual:</b> General Fund ..... 84 Public Safety Fund..... 87 Tobacco Endowment Fund..... 88 Notes to Required Supplementary Information - Budgetary Information..... 89 <b>Combining and Individual Fund Information and Other</b> <b>Supplementary Information ..... 91</b> <b>Combining Balance Sheet:</b> Nonmajor Governmental Funds..... 95 Special Revenue Funds ..... 96 Debt Service Funds..... 100 Capital Projects Fund..... 101 <b>Combining Statement of Revenues, Expenditures, and Changes in Fund Balances:</b> Nonmajor Governmental Funds..... 102 Special Revenue Funds ..... 103 Debt Service Funds..... 107 Capital Projects Fund..... 108 <b>Schedule of Revenues, Expenditures, and Changes in Fund Balance -</b> <b>Budget and Actual:</b> Air Pollution Fund ..... 109 Asset Forfeiture Program Fund..... 110 Cable TV Fund ..... 111 County Library Fund ..... 112 County Service District Funds ..... 113 Edgemoor Development Fund..... 116 Flood Control District Fund..... 117 Housing Authority Fund..... 118 Housing and Community Development Fund ..... 119



In Home Supportive Services Public Authority Fund .....120

Inactive Wastesites Fund .....121

Inmate Welfare Program Fund.....122

Lighting Maintenance District Fund .....123

Other Special Districts Funds .....124

Park Land Dedication Fund.....125

Redevelopment Agency Fund.....126

Road Fund .....127

**Combining Financial Statements - Nonmajor Enterprise Funds ..... 129**

    Combining Statement of Net Assets.....130

    Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets .....131

    Combining Statement of Cash Flows .....132

**Combining Financial Statements - Internal Service Funds ..... 133**

    Combining Statement of Net Assets.....134

    Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets .....136

    Combining Statement of Cash Flows .....138

**Combining Financial Statements - Investment Trust Funds ..... 141**

    Combining Statement of Fiduciary Net Assets.....142

    Combining Statement of Changes in Fiduciary Net Assets.....143

**Combining Financial Statements - Agency Funds ..... 145**

    Combining Statement of Changes in Assets and Liabilities .....146

**Statistical Section**

Introduction .....147

Net Assets by Component .....148

Changes in Net Assets .....149

Fund Balances Governmental Funds .....151

Changes in Fund Balances Governmental Funds .....152

Assessed Value of Taxable Property .....153

Property Tax Rates - Direct and Overlapping Governments .....154

Principal Property Taxpayers .....155

Property Tax Levies and Collections .....156

Ratios of Outstanding Debt by Type .....157

Ratios of General Bonded Debt Outstanding .....158

Legal Debt Margin Information .....159

Pledged-Revenue Coverage .....160

Demographic and Economic Statistics.....161

Principal Employers .....162

Full-time Equivalent County Government Employees by Function.....163

Operating Indicators by Function.....164

Capital Asset Statistics by Function .....165

