

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. During fiscal year 2009-10, the activities began to be transferred to and accounted for, in the General 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; aid from other governmental agencies, grants and revenues from library services provide the remaining principal 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. They also derive revenue from cities and from services provided to property owners.

EDGEMOOR DEVELOPMENT FUND

This fund was established pursuant to Board Policy F-38, which provides guidelines for the use, development and disposition of the County's 326 acres of property located in the City of Santee, known as the Edgemoor Property. Future development plans of the Edgemoor Property 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, and these revenues are to be used to for the reconstruction of the Edgemoor Skilled Nursing Facility. A portion of these reconstruction costs include an annual transfer to reimburse the General Fund for annual lease payments associated with two series of certificates of participation, one sold in 2005 and the other in 2006, to fund the redevelopment of the Edgemoor Skilled Nursing Facility, which was completed in 2009. The federal reimbursements with the SB 1128 program are also deposited into this fund.

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.

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. The authority is funded by the State's social services realignment fund, federal and state programs. The monies are initially deposited into the County's General Fund, and transferred to the IHSSPA fund.

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, land lease revenues and fines. 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 Authority of Southern California, 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, 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 San Diego County Employees Retirement 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 the lease purchase agreement from the San Miguel Consolidated Fire Protection District (SMCFPD) for payment of principal and interest due on lease revenue bonds issued for the SMCFPD; secured by the lease purchase payments. This fund also receives interest on monies invested in permissible investments as directed by each San Diego Regional Building Authority (SDRBA) financing's Trust indenture. Debt service payments made in this fund also include payments not accounted for in the County's General Fund related to SDRBA debt issuances; and are secured by interest earnings on the aforementioned permissible investments.

SANCAL FUND

This fund receives interest on monies invested in permissible investments as directed by each San Diego County Capital Asset Leasing Corporation (SANCAL) financing's Trust indenture. Debt service payments made in this fund are secured by the aforementioned interest earnings and represent payments not accounted for in the County's General Fund related to SANCAL debt issuances.

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.)

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. 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.

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego ⌘ Comprehensive Annual Financial Report for the Year Ended June 30, 2010

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

June 30, 2010 (In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 277,956	14,044	110,237	402,237
Investments with fiscal agents	40,592			40,592
Receivables, net	110,845	241	14,555	125,641
Property taxes receivables, net	751			751
Due from other funds	3,537	2,554	5,880	11,971
Inventories	1,512			1,512
Deposits with others	31			31
Prepaid items	441			441
Restricted assets:				
Cash with fiscal agents	137			137
Investments with fiscal agents	47,633	26,211		73,844
Lease receivable		8,898		8,898
Total assets	483,435	51,948	130,672	666,055
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	11,569	4	27,943	39,516
Accrued payroll	2,168			2,168
Due to other funds	9,734	2,980	8,919	21,633
Deferred revenues	31,877	8,898	3,752	44,527
Unearned revenue	3,858		132	3,990
Total liabilities	59,206	11,882	40,746	111,834
Fund Balances				
Reserved fund balance:				
Reserved for loans, due from other funds and prepaids	58,349			58,349
Reserved for deposits with others	19			19
Reserved for inventories	1,512			1,512
Reserved for debt service	38,773	40,066		78,839
Reserved for housing repairs and improvements	426			426
Reserved for other purposes	36,755			36,755
Unreserved:				
Designated for encumbrances	24,881			24,881
Designated for subsequent years' expenditures	31,095			31,095
Designated for landfill postclosure and landfill closure costs	60,972			60,972
Undesignated	171,447		89,926	261,373
Total fund balances	424,229	40,066	89,926	554,221
Total liabilities and fund balances	\$ 483,435	51,948	130,672	666,055

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS Special Revenue Funds

June 30, 2010 (In Thousands)

	Air Pollution Fund	Asset Forfeiture Program Fund	County Library Fund	County Service District Funds	Edgemoor Development Fund
ASSETS					
Pooled cash and investments	\$ 14,815	9,409	11,293	20,755	11,653
Investments with fiscal agents					
Receivables, net	1,908	19	562	55	4,308
Property taxes receivables, net			410	58	
Due from other funds	42		176	47	
Inventories	180	61	93	29	
Deposits with others					
Prepaid items					
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents					
Total assets	16,945	9,489	12,534	20,944	15,961
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	730	198	997	1,698	6
Accrued payroll	367		573		
Due to other funds	322	2	628	476	8
Deferred revenues			390	56	4,284
Unearned revenue	174		458	59	
Total liabilities	1,593	200	3,046	2,289	4,298
Fund Balances					
Reserved fund balance:					
Reserved for loans, due from other funds and prepaids					
Reserved for deposits with others					
Reserved for inventories	180	61	93	29	
Reserved for debt service					
Reserved for housing repairs and improvements					
Reserved for other purposes					
Unreserved:					
Designated for encumbrances	7,161	3,343	457	775	542
Designated for subsequent years' expenditures	450		87	89	
Designated for landfill postclosure and landfill closure costs					
Undesignated	7,561	5,885	8,851	17,762	11,121
Total fund balances	15,352	9,289	9,488	18,655	11,663
Total liabilities and fund balances	\$ 16,945	9,489	12,534	20,944	15,961

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Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego Comprehensive Annual Financial Report for the Year Ended June 30, 2010

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS Special Revenue Funds

June 30, 2010 (In Thousands)

(Continued)	Flood Control District Fund	Housing Authority Fund	Housing and Community Development Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund
ASSETS					
Pooled cash and investments	\$ 22,834	25,383	3,732	230	28,933
Investments with fiscal agents					40,592
Receivables, net	46	12,067	47,442	2	820
Property taxes receivables, net	56				
Due from other funds		84	705	140	17
Inventories					
Deposits with others		19			
Prepaid items		1	50		
Restricted assets:					
Cash with fiscal agents		137			
Investments with fiscal agents		595			
Total assets	22,936	38,286	51,929	372	70,362
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	188	1,154	1,717	141	396
Accrued payroll					50
Due to other funds	191	1,542	80	144	46
Deferred revenues	54	2,272			
Unearned revenue	66	2,006			597
Total liabilities	499	6,974	1,797	285	1,089
Fund Balances					
Reserved fund balance:					
Reserved for loans, due from other funds and prepaids		9,121	45,663		
Reserved for deposits with others		19			
Reserved for inventories					
Reserved for debt service		250			
Reserved for housing repairs and improvements		426			
Reserved for other purposes	11,802				
Unreserved:					
Designated for encumbrances	865				610
Designated for subsequent years' expenditures			4,469		
Designated for landfill postclosure and landfill closure costs					60,972
Undesignated	9,770	21,496		87	7,691
Total fund balances	22,437	31,312	50,132	87	69,273
Total liabilities and fund balances	\$ 22,936	38,286	51,929	372	70,362

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Combining Financial Statements/Schedules - Nonmajor Governmental Funds

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS Special Revenue Funds

June 30, 2010 (In Thousands)

(Continued)	Inmate Welfare Program Fund	Lighting Maintenance District Fund	Other Special Districts Funds	Park Land Dedication Fund
ASSETS				
Pooled cash and investments	\$ 8,380	1,250	646	10,064
Investments with fiscal agents				
Receivables, net	41	2	2	21
Property taxes receivables, net		14		
Due from other funds	164			
Inventories	78			
Deposits with others				
Prepaid items				
Restricted assets:				
Cash with fiscal agents				
Investments with fiscal agents				
Total assets	8,663	1,266	648	10,085
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	324	105		
Accrued payroll				
Due to other funds	472	14	1	134
Deferred revenues		13		
Unearned revenue		16		
Total liabilities	796	148	1	134
Fund Balances				
Reserved fund balance:				
Reserved for loans, due from other funds and prepaids				
Reserved for deposits with others				
Reserved for inventories	78			
Reserved for debt service				
Reserved for housing repairs and improvements				
Reserved for other purposes				
Unreserved:				
Designated for encumbrances	33	15		1,080
Designated for subsequent years' expenditures				
Designated for landfill postclosure and landfill closure costs				
Undesignated	7,756	1,103	647	8,871
Total fund balances	7,867	1,118	647	9,951
Total liabilities and fund balances	\$ 8,663	1,266	648	10,085

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Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego Comprehensive Annual Financial Report for the Year Ended June 30, 2010

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS Special Revenue Funds

June 30, 2010 (In Thousands)

(Continued)	Redevelopment Agency Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
ASSETS				
Pooled cash and investments	\$ 5,961	102,618		277,956
Investments with fiscal agents				40,592
Receivables, net	3,469	23,473	16,608	110,845
Property taxes receivables, net	213			751
Due from other funds		2,162		3,537
Inventories		1,071		1,512
Deposits with others		12		31
Prepaid items	390			441
Restricted assets:				
Cash with fiscal agents				137
Investments with fiscal agents			47,038	47,633
Total assets	10,033	129,336	63,646	483,435
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	631	3,284		11,569
Accrued payroll		1,178		2,168
Due to other funds	4,500	1,174		9,734
Deferred revenues	397	7,803	16,608	31,877
Unearned revenue	52	430		3,858
Total liabilities	5,580	13,869	16,608	59,206
Fund Balances				
Reserved fund balance:				
Reserved for loans, due from other funds and prepaids	3,565			58,349
Reserved for deposits with others				19
Reserved for inventories		1,071		1,512
Reserved for debt service			38,523	38,773
Reserved for housing repairs and improvements				426
Reserved for other purposes		24,953		36,755
Unreserved:				
Designated for encumbrances	242	9,758		24,881
Designated for subsequent years' expenditures		26,000		31,095
Designated for landfill postclosure and landfill closure costs				60,972
Undesignated	646	53,685	8,515	171,447
Total fund balances	4,453	115,467	47,038	424,229
Total liabilities and fund balances	\$ 10,033	129,336	63,646	483,435

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

June 30, 2010 (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	\$ 3,750		3,519	6,775	14,044
Receivables, net	18		166	57	241
Due from other funds	2,554				2,554
Restricted assets:					
Investments with fiscal agents	22	1,155	19,913	5,121	26,211
Lease receivable			8,898		8,898
Total assets	6,344	1,155	32,496	11,953	51,948
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable			2	2	4
Due to other funds	2,980				2,980
Deferred revenues			8,898		8,898
Total liabilities	2,980		8,900	2	11,882
Fund Balances					
Reserved fund balance:					
Reserved for debt service	3,364	1,155	23,596	11,951	40,066
Total fund balances	3,364	1,155	23,596	11,951	40,066
Total liabilities and fund balances	\$ 6,344	1,155	32,496	11,953	51,948

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego ⌘ Comprehensive Annual Financial Report for the Year Ended June 30, 2010

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

June 30, 2010 (In Thousands)

	Capital Outlay Fund	San Diego Regional Building Authority Fund	Total Capital Projects Funds
ASSETS			
Pooled cash and investments	\$ 8,187	102,050	110,237
Receivables, net	14,323	232	14,555
Due from other funds	5,880		5,880
Total assets	28,390	102,282	130,672
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	14,109	13,834	27,943
Due to other funds	8,919		8,919
Deferred revenues	3,752		3,752
Unearned revenue	132		132
Total liabilities	26,912	13,834	40,746
Fund Balances			
Unreserved:			
Undesignated	1,478	88,448	89,926
Total fund balances	1,478	88,448	89,926
Total liabilities and fund balances	\$ 28,390	102,282	130,672

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, 2010 (In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 41,809			41,809
Licenses, permits and franchise fees	6,611			6,611
Fines, forfeitures and penalties	3,873			3,873
Revenue from use of money and property	9,778	2,549	1,132	13,459
Aid from other governmental agencies:				
State	126,327		6,500	132,827
Federal	137,419		1,045	138,464
Other	11,207	23		11,230
Charges for current services	41,031			41,031
Other revenue	33,709	12,986	767	47,462
Total revenues	411,764	15,558	9,444	436,766
Expenditures:				
Current:				
General government	6,619	428	1,285	8,332
Public protection	8,575			8,575
Public ways and facilities	56,330			56,330
Health and sanitation	40,108			40,108
Public assistance	134,947			134,947
Education	36,516			36,516
Recreation and cultural	1,880			1,880
Capital outlay	54,760		123,568	178,328
Debt service:				
Principal	4,646	135,636		140,282
Interest and fiscal charges	25,844	58,167		84,011
Bond issuance costs		739		739
Payment to refunded bond escrow agent		10,941		10,941
Total expenditures	370,225	205,911	124,853	700,989
Excess (deficiency) of revenues over (under) expenditures	41,539	(190,353)	(115,409)	(264,223)
Other financing sources (uses):				
Sale of capital assets	11		16	27
Issuance of bonds and loans:				
Premium on issuance of refunding bonds		7,803		7,803
Refunding bonds issued		80,940		80,940
Payment to escrow agent/refunded bond		(83,173)		(83,173)
Transfers in	20,463	157,418	48,098	225,979
Transfers out	(22,215)			(22,215)
Total other financing sources (uses)	(1,741)	162,988	48,114	209,361
Net change in fund balances	39,798	(27,365)	(67,295)	(54,862)
Fund balances at beginning of year	384,525	67,431	157,221	609,177
Increase (decrease) in				
Reserve for inventories	(94)			(94)
Fund balances at end of year	\$ 424,229	40,066	89,926	554,221

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego Comprehensive Annual Financial Report for the Year Ended June 30, 2010

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

For the Year Ended June 30, 2010 (In Thousands)

	Air Pollution Fund	Asset Forfeiture Program Fund	Cable TV Fund	County Library Fund	County Service District Funds
Revenues:					
Taxes	\$			28,237	4,288
Licenses, permits and franchise fees	5,358				
Fines, forfeitures and penalties	1,765	2,060			
Revenue from use of money and property	161	101	9	91	239
Aid from other governmental agencies:					
State	9,877			940	35
Federal	3,218			24	
Other	6,306			1,398	2,945
Charges for current services	1,455			1,059	7,725
Other revenue	165	44		575	10
Total revenues	28,305	2,205	9	32,324	15,242
Expenditures:					
Current:					
General government			23		855
Public protection		888			1,124
Public ways and facilities					1,300
Health and sanitation	24,955				7,872
Public assistance					
Education				36,516	
Recreation and cultural					1,731
Capital outlay	141	251		367	
Debt service:					
Principal					
Interest and fiscal charges					11
Total expenditures	25,096	1,139	23	36,883	12,893
Excess (deficiency) of revenues over (under) expenditures	3,209	1,066	(14)	(4,559)	2,349
Other financing sources (uses):					
Sale of capital assets	7				
Transfers in				2,769	158
Transfers out	(1,350)	(113)	(248)	(1,682)	(1,926)
Total other financing sources (uses)	(1,343)	(113)	(248)	1,087	(1,768)
Net change in fund balances	1,866	953	(262)	(3,472)	581
Fund balances at beginning of year	13,460	8,318	267	12,963	18,045
Increase (decrease) in					
Reserve for inventories	26	18	(5)	(3)	29
Fund balances at end of year	\$ 15,352	9,289		9,488	18,655

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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, 2010 (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	\$	4,004			
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	389	92	1,205		15
Aid from other governmental agencies:					
State		39		306	
Federal		1	112,726	12,598	
Other			162	171	
Charges for current services		631	3,189		
Other revenue	2,682		556	134	
Total revenues	3,071	4,767	117,838	13,209	15
Expenditures:					
Current:					
General government	502				
Public protection		3,975			
Public ways and facilities					
Health and sanitation					
Public assistance			113,512	9,501	11,934
Education					
Recreation and cultural					
Capital outlay		1,948			
Debt service:					
Principal			146		
Interest and fiscal charges			28		
Total expenditures	502	5,923	113,686	9,501	11,934
Excess (deficiency) of revenues over (under) expenditures	2,569	(1,156)	4,152	3,708	(11,919)
Other financing sources (uses):					
Sale of capital assets					
Transfers in	4,000				11,917
Transfers out	(8,815)			(38)	
Total other financing sources (uses)	(4,815)			(38)	11,917
Net change in fund balances	(2,246)	(1,156)	4,152	3,670	(2)
Fund balances at beginning of year	13,909	23,593	27,160	46,462	89
Increase (decrease) in Reserve for inventories					
Fund balances at end of year	\$ 11,663	22,437	31,312	50,132	87

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Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego ⌘ Comprehensive Annual Financial Report for the Year Ended June 30, 2010

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

For the Year Ended June 30, 2010 (In Thousands)

(Continued)	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund	Other Special Districts Funds	Park Land Dedication Fund
Revenues:					
Taxes	\$		950		
Licenses, permits and franchise fees					949
Fines, forfeitures and penalties	33			15	
Revenue from use of money and property	1,542	3,153	11	4	105
Aid from other governmental agencies:					
State	1,006	14	9		
Federal					
Other					
Charges for current services	9,793		724	119	
Other revenue		647			
Total revenues	12,374	3,814	1,694	138	1,054
Expenditures:					
Current:					
General government					
Public protection		2,379		209	
Public ways and facilities			1,607		
Health and sanitation	7,281				
Public assistance					
Education					
Recreation and cultural					149
Capital outlay					
Debt service:					
Principal					
Interest and fiscal charges					
Total expenditures	7,281	2,379	1,607	209	149
Excess (deficiency) of revenues over (under) expenditures	5,093	1,435	87	(71)	905
Other financing sources (uses):					
Sale of capital assets		4			
Transfers in	174	1,090			
Transfers out	(146)	(1,743)			(1,156)
Total other financing sources (uses)	28	(649)			(1,156)
Net change in fund balances	5,121	786	87	(71)	(251)
Fund balances at beginning of year	64,152	7,153	1,031	718	10,202
Increase (decrease) in Reserve for inventories		(72)			
Fund balances at end of year	\$ 69,273	7,867	1,118	647	9,951

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, 2010 (In Thousands)

(Continued)	Redevelopment Agency Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
Revenues:				
Taxes	\$ 4,330			41,809
Licenses, permits and franchise fees		304		6,611
Fines, forfeitures and penalties				3,873
Revenue from use of money and property	59	818	1,784	9,778
Aid from other governmental agencies:				
State		114,101		126,327
Federal		8,852		137,419
Other		225		11,207
Charges for current services		16,336		41,031
Other revenue	60	333	28,503	33,709
Total revenues	4,449	140,969	30,287	411,764
Expenditures:				
Current:				
General government	5,088		151	6,619
Public protection				8,575
Public ways and facilities		53,423		56,330
Health and sanitation				40,108
Public assistance				134,947
Education				36,516
Recreation and cultural				1,880
Capital outlay		52,053		54,760
Debt service:				
Principal			4,500	4,646
Interest and fiscal charges	7		25,798	25,844
Total expenditures	5,095	105,476	30,449	370,225
Excess (deficiency) of revenues over (under) expenditures	(646)	35,493	(162)	41,539
Other financing sources (uses):				
Sale of capital assets				11
Transfers in		355		20,463
Transfers out	(1,143)	(3,855)		(22,215)
Total other financing sources (uses)	(1,143)	(3,500)		(1,741)
Net change in fund balances	(1,789)	31,993	(162)	39,798
Fund balances at beginning of year	6,242	83,561	47,200	384,525
Increase (decrease) in				
Reserve for inventories		(87)		(94)
Fund balances at end of year	\$ 4,453	115,467	47,038	424,229

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego Comprehensive Annual Financial Report for the Year Ended June 30, 2010

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

For the Year Ended June 30, 2010 (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	\$ 57		2,114	378	2,549
Aid from other governmental agencies:					
Other				23	23
Other revenue	12,986				12,986
Total revenues	13,043		2,114	401	15,558
Expenditures:					
Current:					
General government			374	54	428
Debt service:					
Principal	133,163	345	545	1,583	135,636
Interest and fiscal charges	48,511	798	6,824	2,034	58,167
Bond issuance costs				739	739
Payment to refunded bond escrow agent				10,941	10,941
Total expenditures	181,674	1,143	7,743	15,351	205,911
Excess (deficiency) of revenues over (under) expenditures	(168,631)	(1,143)	(5,629)	(14,950)	(190,353)
Other financing sources (uses):					
Issuance of bonds and loans:					
Premium on issuance of refunding bonds				7,803	7,803
Refunding bonds issued				80,940	80,940
Payment to escrow agent/refunded bond				(83,173)	(83,173)
Transfers in	156,254	1,143		21	157,418
Total other financing sources (uses)	156,254	1,143		5,591	162,988
Net change in fund balances	(12,377)		(5,629)	(9,359)	(27,365)
Fund balances at beginning of year	15,741	1,155	29,225	21,310	67,431
Fund balances at end of year	\$ 3,364	1,155	23,596	11,951	40,066

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, 2010 (In Thousands)

	Capital Outlay Fund	San Diego Regional Building Authority Fund	Total Capital Projects Funds
Revenues:			
Revenue from use of money and property	\$ 29	1,103	1,132
Aid from other governmental agencies:			
State	6,500		6,500
Federal	1,045		1,045
Other revenue	767		767
Total revenues	8,341	1,103	9,444
Expenditures:			
Current:			
General government	1,285		1,285
Capital outlay	59,044	64,524	123,568
Total expenditures	60,329	64,524	124,853
Excess (deficiency) of revenues over (under) expenditures	(51,988)	(63,421)	(115,409)
Other financing sources (uses):			
Sale of capital assets	16		16
Transfers in	48,098		48,098
Total other financing sources (uses)	48,114		48,114
Net change in fund balances	(3,874)	(63,421)	(67,295)
Fund balances at beginning of year	5,352	151,869	157,221
Fund balances at end of year	\$ 1,478	88,448	89,926

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego ⌘ Comprehensive Annual Financial Report for the Year Ended June 30, 2010

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

Air Pollution Fund

For the Year Ended June 30, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 7,918	7,918	5,358
Fines, forfeitures and penalties	900	900	1,765
Revenue from use of money and property	110	110	161
Aid from other governmental agencies:			
State	13,669	19,201	9,877
Federal	2,279	3,842	3,218
Other	5,000	5,000	6,306
Charges for current services	461	461	1,455
Other revenue	450	450	165
Total revenues	30,787	37,882	28,305
Expenditures:			
Current:			
Health and sanitation:			
Air pollution control	17,965	18,574	17,300
Air pollution control, air quality GMERP program early grant	620	620	250
Air pollution control, air quality Proposition 1B GMERP program		4,631	
Air pollution control, air quality State LESB program	5,600	5,600	
Air pollution control, GMERP match fund	1,025	1,025	445
Air pollution control, improvement trust	1,222	1,222	
Air pollution control, moyer program	6,647	8,804	4,227
Air pollution control, power general mitigation	1,751	3,788	2,234
Air pollution control, school bus program		1,640	499
Total health and sanitation	34,830	45,904	24,955
Capital outlay	400	200	141
Total expenditures	35,230	46,104	25,096
Excess (deficiency) of revenues over (under) expenditures	(4,443)	(8,222)	3,209
Other financing sources (uses):			
Sale of capital assets			7
Transfers in	5,825	552	
Transfers out	(7,185)	(1,913)	(1,350)
Total other financing sources (uses)	(1,360)	(1,361)	(1,343)
Net change in fund balances	(5,803)	(9,583)	1,866
Fund balances at beginning of year	13,460	13,460	13,460
Increase (decrease) in			
Reserve for inventory of materials and supplies		26	26
Fund balances at end of year	\$ 7,657	3,903	15,352

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, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 1,000	1,000	2,060
Revenue from use of money and property	100	100	101
Other revenue			44
Total revenues	1,100	1,100	2,205
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	400	381	351
District attorney asset forfeiture program - state	200	200	93
Probation asset forfeiture program	51	51	12
Sheriff's asset forfeiture program	1,203	958	432
Total public protection	1,854	1,590	888
Capital outlay		252	251
Total expenditures	1,854	1,842	1,139
Excess (deficiency) of revenues over (under) expenditures	(754)	(742)	1,066
Other financing sources (uses):			
Transfers out	(324)	(3,337)	(113)
Total other financing sources (uses)	(324)	(3,337)	(113)
Net change in fund balances	(1,078)	(4,079)	953
Fund balances at beginning of year	8,318	8,318	8,318
Increase (decrease) in			
Reserve for inventory of materials and supplies		18	18
Fund balances at end of year	\$ 7,240	4,257	9,289

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

Cable TV Fund

For the Year Ended June 30, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$	19	
Revenue from use of money and property		9	9
Total revenues		28	9
Expenditures:			
Current:			
General government:			
Media and public relation	60	17	23
Total general government	60	17	23
Total expenditures	60	17	23
Excess (deficiency) of revenues over (under) expenditures	(60)	11	(14)
Other financing sources (uses):			
Transfers out		(248)	(248)
Total other financing sources (uses)		(248)	(248)
Net change in fund balances	(60)	(237)	(262)
Fund balances at beginning of year	267	267	267
Increase (decrease) in			
Reserve for inventory of materials and supplies		(5)	(5)
Fund balances at end of year	\$ 207	25	

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, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 31,110	30,110	28,237
Revenue from use of money and property	261	261	91
Aid from other governmental agencies:			
State	754	848	940
Federal	5	5	24
Other		1,000	1,398
Charges for current services	1,471	1,471	1,059
Other revenue	724	2,937	575
Total revenues	34,325	36,632	32,324
Expenditures:			
Current:			
Education:			
Education	41,628	44,132	36,516
Total education	41,628	44,132	36,516
Capital outlay	25	367	367
Total expenditures	41,653	44,499	36,883
Excess (deficiency) of revenues over (under) expenditures	(7,328)	(7,867)	(4,559)
Other financing sources (uses):			
Transfers in	2,250	2,769	2,769
Transfers out	(1,727)	(1,722)	(1,682)
Total other financing sources (uses)	523	1,047	1,087
Net change in fund balances	(6,805)	(6,820)	(3,472)
Fund balances at beginning of year	12,963	12,963	12,963
Increase (decrease) in			
Reserve for inventory of materials and supplies		(3)	(3)
Fund balances at end of year	\$ 6,158	6,140	9,488

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego ☼ Comprehensive Annual Financial Report for the Year Ended June 30, 2010

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

County Service District Funds

For the Year Ended June 30, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,478	4,523	4,288
Revenue from use of money and property	258	286	239
Aid from other governmental agencies:			
State	25	25	35
Other	1,808	1,808	2,945
Charges for current services	7,912	7,917	7,725
Other revenue			10
Total revenues	14,481	14,559	15,242
Expenditures:			
Current:			
General government:			
Regional Communication System CSA 135	633	633	623
Regional Communication System CSA 135 Zone B Del Mar	60	60	50
Regional Communication System CSA 135 Zone F Poway	150	150	144
Regional Communications System CSA 135 Zone H Solana Beach	38	38	38
Total general government	881	881	855
Public protection:			
Fire protection, PRD 107 Elfin Forest	369	397	283
Fire protection, PRD 109 MT Laguna	73	73	69
Fire protection, PRD 110 MT Palomar	114	114	111
Fire protection, PRD 111 Boulevard	102	102	86
Fire protection, PRD 112 Campo Fire	113	113	104
Fire protection, PRD 113 San Pasqual	157	157	107
Fire protection, PRD 115 Pepper Drive	364	364	364
Total public protection	1,292	1,320	1,124
Public ways and facilities:			
PRD 10 Davis Dr	33	33	10
PRD 100 Viejas View	26	26	4
PRD 1002 Sunny Acres	21	21	3
PRD 1003 Alamo Way	11	11	4
PRD 1004 Butterfly	12	12	2
PRD 1005 Eden Valley	49	49	4
PRD 1008 Canter	26	26	4
PRD 1009 Golf Drive	2	2	
PRD 101 A Hi-Ridge R	37	37	7
PRD 101 Johnson LK	134	134	6
PRD 1010 Alpine Highlands ZN	178	178	6
PRD 1011 La Cuesta ZN	29	29	4
PRD 1012 8112 Millar	24	24	8
PRD 1013 Singing Trails	79	79	4
PRD 1015 Landavo Drive ET AL	37	37	6
PRD 1016 El Sereno Way	39	37	6
PRD 102 MTN Meadow	270	270	99
PRD 103 Alto Drive	237	237	7
PRD 104 Artesian RO	79	79	6
PRD 105 A Alta Loma D	74	74	5

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, 2010 (In Thousands)

(Continued)	Original Budget	Final Budget	Actual
PRD 105 Alta Loma D	\$ 58	58	5
PRD 106 Garrison Ay	80	80	6
PRD 11 A Bernardo RD	24	24	5
PRD 11 A Bernardo RD	44	44	27
PRD 11 D Bernardo RD	25	25	5
PRD 117 Legend Rock	25	25	7
PRD 12 Lomair	216	216	8
PRD 123 Mizpah Lane	47	47	5
PRD 125 Wrightwood	75	75	5
PRD 126 Sandhurst W	33	33	4
PRD 127 Singing Trails	46	46	4
PRD 13 A Pala Mesa	260	260	37
PRD 13 B Stewart Canyon	60	60	21
PRD 130 Wilkes Road	168	168	68
PRD 133 Rnch Creek Rd	72	72	4
PRD 134 Kenora Lane	42	42	4
PRD 14 Rancho Diego	3	3	
PRD 16 Wynola	88	88	7
PRD 18 Harrison Park	250	250	12
PRD 20 Daily Road	674	674	36
PRD 21 Pauma Heights	384	384	17
PRD 22 W Dougherty St	18	18	3
PRD 23 Rock Terrce RD	7	12	1
PRD 24 MT Whitney RD	43	43	5
PRD 30 Royal Oaks-CAR	39	39	5
PRD 38 Gay Rio Terrace	69	69	10
PRD 39 Sunbeam Lane	11	11	4
PRD 45 Rincon Springs	43	43	5
PRD 46 Rocosco Road	46	46	6
PRD 49 Sunset Knls RD	45	45	4
PRD 50 Knoll Park LN	114	114	4
PRD 53 Knoll Park LN EX	212	212	5
PRD 54 MT Helix	124	124	19
PRD 55 Rainbow Crest	263	263	80
PRD 6 Pauma Valley	200	200	10
PRD 60 River Drive	86	86	4
PRD 61 GRN Meadow Way	170	170	5
PRD 63 Hillview Road	534	534	275
PRD 64 Lila Lane	14	14	
PRD 70 El Camino Cort	\$ 45	45	4

Continued

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego Comprehensive Annual Financial Report for the Year Ended June 30, 2010

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

County Service District Funds

For the Year Ended June 30, 2010 (In Thousands)

(Continued)	Original Budget	Final Budget	Actual
PRD 75 A Gay Rio Drive	\$ 217	217	53
PRD 75 B Gay Rio Drive	331	331	5
PRD 76 Kingford CT	26	26	8
PRD 77 Montiel TRK TR	197	197	7
PRD 78 Gardena Ay	35	35	5
PRD 8 Magee RD-PAL	353	353	253
PRD 80 Harris TRK TRL	227	227	6
PRD 88 East Fifth St	63	63	5
PRD 9 B Santa Fe	71	71	6
PRD 90 South Cordov	42	42	5
PRD 94 Roble Grnde	422	422	6
PRD 95 Valle Del Sol	297	297	6
PRD 99 Via Allndra	45	45	5
PRD 1014 Lavender PT Lane	90	90	(1)
Total public ways and facilities	8,570	8,573	1,300
Health and sanitation:			
CSA 17 San Dieguito Ambulance	2,719	2,719	2,639
CSA 69 Heartland Paramedics	5,511	5,511	5,179
PRD 136 Sundance Detention Basin	113	113	17
PRD 122 Otay Mesa East	38	38	37
Total health and sanitation	8,381	8,381	7,872
Recreation and cultural:			
CSA 128 San Miguel Park	504	504	382
CSA 26 LMD Zone 2 Julian	37	37	14
CSA 26 Rancho San Diego	88	145	58
CSA 26 San Diego landscape maintenance	115	130	112
CSA 81 Fallbrook Park	362	382	185
CSA 83 San Dieguito	1,462	1,507	381
CSA 83A 4S Ranch Park	245	295	264
PRD 26 A Cottonwood Village	231	231	184
PRD 26 B Monte Vista	377	377	151
Recreation and cultural:	3,421	3,608	1,731
Capital outlay	235	235	
Debt service:			
Principal	48	48	
Interest and fiscal charges	8	11	11
Total expenditures	22,836	23,057	12,893
Excess (deficiency) of revenues over (under) expenditures	(8,355)	(8,498)	2,349
Other financing sources (uses):			
Transfers in	164	160	158
Transfers out	(1,989)	(2,223)	(1,926)
Total other financing sources (uses)	(1,825)	(2,063)	(1,768)
Net change in fund balances	(10,180)	(10,561)	581
Fund balances at beginning of year	18,045	18,045	18,045
Increase (decrease) in			
Reserve for inventory of materials and supplies		29	29
Fund balances at end of year	\$ 7,865	7,513	18,655

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, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 515	515	389
Revenues:			
Aid from other governmental agencies:			
Federal	4,055	4,055	
Other revenue			2,682
Total revenues	4,570	4,570	3,071
Expenditures:			
Current:			
General government:			
Edgemoor development fund	1,267	1,267	502
Total general government	1,267	1,267	502
Total expenditures	1,267	1,267	502
Excess (deficiency) of revenues over (under) expenditures	3,303	3,303	2,569
Other financing sources (uses):			
Sale of capital assets	1,149	1,149	
Transfers in	4,000	4,000	4,000
Transfers out	(8,815)	(8,815)	(8,815)
Total other financing sources (uses)	(3,666)	(3,666)	(4,815)
Net change in fund balances	(363)	(363)	(2,246)
Fund balances at beginning of year	13,909	13,909	13,909
Fund balances at end of year	\$ 13,546	13,546	11,663

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

Flood Control District Fund

For the Year Ended June 30, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 3,834	3,834	4,004
Revenue from use of money and property	100	100	92
Aid from other governmental agencies:			
State			39
Federal			1
Charges for current services	3,228	3,311	631
Total revenues	7,162	7,245	4,767
Expenditures:			
Current:			
Public protection:			
Flood control district	6,393	6,393	3,940
Stormwater Maintenance	8	222	35
Total public protection	6,401	6,615	3,975
Capital outlay	1,948	1,948	1,948
Total expenditures	8,349	8,563	5,923
Excess (deficiency) of revenues over (under) expenditures	(1,187)	(1,318)	(1,156)
Net change in fund balances	(1,187)	(1,318)	(1,156)
Fund balances at beginning of year	23,593	23,593	23,593
Fund balances at end of year	\$ 22,406	22,275	22,437

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, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 70	93	1,205
Aid from other governmental agencies:			
Federal	88	113,839	112,726
Other	11	11	162
Charges for current services		4,532	3,189
Other revenue		2,403	556
Total revenues	169	120,878	117,838
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	169	120,780	113,512
Total public assistance	169	120,780	113,512
Debt service:			
Principal		146	146
Interest and fiscal charges		30	28
Total expenditures	169	120,956	113,686
Excess (deficiency) of revenues over (under) expenditures		(78)	4,152
Net change in fund balances		(78)	4,152
Fund balances at beginning of year	27,160	27,160	27,160
Fund balances at end of year	\$ 27,160	27,082	31,312

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

Housing and Community Development Fund

For the Year Ended June 30, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Aid from other governmental agencies:			
State	\$ 300	300	306
Federal	31,262	53,456	12,598
Other	61	63	171
Other revenue	514	514	134
Total revenues	32,137	54,333	13,209
Expenditures:			
Current:			
Public assistance:			
Housing and community development	32,102	54,295	9,501
Total public assistance	32,102	54,295	9,501
Total expenditures	32,102	54,295	9,501
Excess (deficiency) of revenues over (under) expenditures	35	38	3,708
Other financing sources (uses):			
Transfers out	(35)	(38)	(38)
Total other financing sources (uses)	(35)	(38)	(38)
Net change in fund balances			3,670
Fund balances at beginning of year	46,462	46,462	46,462
Fund balances at end of year	\$ 46,462	46,462	50,132

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, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		15
Total revenues			15
Expenditures:			
Current:			
Public assistance:			
IHSS Public authority		13,799	11,934
Total public assistance		13,799	11,934
Total expenditures		13,799	11,934
Excess (deficiency) of revenues over (under) expenditures		(13,799)	(11,919)
Other financing sources (uses):			
Transfers in		13,799	11,917
Total other financing sources (uses)		13,799	11,917
Net change in fund balances			(2)
Fund balances at beginning of year	89	89	89
Fund balances at end of year	\$ 89	89	87

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

Inactive Wastesites Fund

For the Year Ended June 30, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$		33
Revenue from use of money and property	462	462	1,542
Aid from other governmental agencies:			
State	1,872	1,959	1,006
Charges for current services	6,810	6,810	9,793
Total revenues	9,144	9,231	12,374
Expenditures:			
Current:			
Health and sanitation:			
Duck pond landfill cleanup	50	50	13
Hillsborough maintenance	281	282	121
Inactive waste site management	9,310	9,570	7,147
Total health and sanitation	9,641	9,902	7,281
Total expenditures	9,641	9,902	7,281
Excess (deficiency) of revenues over (under) expenditures	(497)	(671)	5,093
Other financing sources (uses):			
Transfers in		174	174
Transfers out	(149)	(149)	(146)
Total other financing sources (uses)	(149)	25	28
Net change in fund balances	(646)	(646)	5,121
Fund balances at beginning of year	64,152	64,152	64,152
Fund balances at end of year	\$ 63,506	63,506	69,273

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, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 3,525	3,525	3,153
Aid from other governmental agencies:			
State	29	29	14
Other revenue	150	150	647
Total revenues	3,704	3,704	3,814
Expenditures:			
Current:			
Public protection:			
Probation inmate welfare	234	234	188
Sheriff's inmate welfare - adult detention	2,541	2,541	2,184
Sheriff's inmate welfare - police protection	18	18	7
Total public protection	2,793	2,793	2,379
Capital outlay	965	965	
Total expenditures	3,758	3,758	2,379
Excess (deficiency) of revenues over (under) expenditures	(54)	(54)	1,435
Other financing sources (uses):			
Sale of capital assets			4
Transfers in	1,854	1,854	1,090
Transfers out	(1,834)	(1,834)	(1,743)
Total other financing sources (uses)	20	20	(649)
Net change in fund balances	(34)	(34)	786
Fund balances at beginning of year	7,153	7,153	7,153
Increase (decrease) in			
Reserve for inventory of materials and supplies		(72)	(72)
Fund balances at end of year	\$ 7,119	7,047	7,867

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

Lighting Maintenance District Fund

For the Year Ended June 30, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 868	868	950
Revenue from use of money and property	9	9	11
Aid from other governmental agencies:			
State	5	5	9
Charges for current services	714	714	724
Total revenues	1,596	1,596	1,694
Expenditures:			
Current:			
Public ways and facilities:			
San Diego Lighting Maintenance	1,776	1,776	1,607
Total public ways and facilities	1,776	1,776	1,607
Total expenditures	1,776	1,776	1,607
Excess (deficiency) of revenues over (under) expenditures	(180)	(180)	87
Net change in fund balances	(180)	(180)	87
Fund balances at beginning of year	1,031	1,031	1,031
Fund balances at end of year	\$ 851	851	1,118

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, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 16	16	15
Revenue from use of money and property	3	3	4
Aid from other governmental agencies:			
State	107	107	
Charges for current services	300	300	119
Total revenues	426	426	138
Expenditures:			
Current:			
Public protection:			
Agriculture weights and Measure - Fish and Game	37	37	19
Public works, survey	300	300	190
Total public protection	337	337	209
Public ways and facilities:			
Special Aviation	110	110	
Total public ways and facilities	110	110	
Total expenditures	447	447	209
Excess (deficiency) of revenues over (under) expenditures	(21)	(21)	(71)
Net change in fund balances	(21)	(21)	(71)
Fund balances at beginning of year	718	718	718
Fund balances at end of year	\$ 697	697	647

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego Comprehensive Annual Financial Report for the Year Ended June 30, 2010

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

Park Land Dedication Fund

For the Year Ended June 30, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 202	202	949
Revenue from use of money and property			105
Total revenues	202	202	1,054
Expenditures:			
Current:			
Recreation and cultural:			
Local Park Planning Area 15 Sweetwater	9	9	
Local Park Planning Area 16 Otay	2	2	
Local Park Planning Area 19 Jamul	13	13	
Local Park Planning Area 20 Spring Valley	4	4	
Local Park Planning Area 25 Lakeside	13	13	4
Local Park Planning Area 26 Crest	5	5	
Local Park Planning Area 27 Alpine	10	10	9
Local Park Planning Area 28 Ramona	20	20	7
Local Park Planning Area 29 Escondido	8	8	1
Local Park Planning Area 30 San Marcos	4	4	
Local Park Planning Area 31 San Dieguito	20	20	13
Local Park Planning Area 32 Carlsbad	3	3	
Local Park Planning Area 35 Fallbrook	22	24	16
Local Park Planning Area 36 Bonsall	5	5	
Local Park Planning Area 37 Vista	4	4	
Local Park Planning Area 38 Valley Center	395	395	92
Local Park Planning Area 39 Pauma	12	12	
Local Park Planning Area 4 Lincoln Acres	4	4	
Local Park Planning Area 40 Palomar-Julian	6	6	3
Local Park Planning Area 41 Mount Empire	5	5	1
Local Park Planning Area 42 Anza-Borrego	5	5	1
Local Park Planning Central Mountain	5	5	1
Local Park Planning Oceanside	1	1	
Local Park Planning Valle de Oro	4	4	1
Total recreation and cultural	579	581	149
Total expenditures	579	581	149
Excess (deficiency) of revenues over (under) expenditures	(377)	(379)	905
Other financing sources (uses):			
Transfers out	(1,318)	(1,999)	(1,156)
Total other financing sources (uses)	(1,318)	(1,999)	(1,156)
Net change in fund balances	(1,695)	(2,378)	(251)
Fund balances at beginning of year	10,202	10,202	10,202
Fund balances at end of year	\$ 8,507	7,824	9,951

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, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,068	4,542	4,330
Revenue from use of money and property	231	231	59
Other revenue	50	50	60
Total revenues	4,349	4,823	4,449
Expenditures:			
Current:			
General government:			
Gillespie field	636	1,273	1,228
Plant acquisition, CP CO Redevelopment Agy-Gillespie Field	142	392	371
Plant acquisition, CP CO Redevelopment Agy-Upper SD River	4,913	4,913	3,380
Plant acquisition, Redevelopment Agy Gillespie Housing	2,413	2,494	48
Plant acquisition, Redevelopment Agy USDRVR Housing	881	881	61
Total general government	8,985	9,953	5,088
Debt service:			
Principal	159	159	
Interest and fiscal charges			7
Total expenditures	9,144	10,112	5,095
Excess (deficiency) of revenues over (under) expenditures	(4,795)	(5,289)	(646)
Other financing sources (uses):			
Transfers in	650		
Transfers out	(650)	(1,143)	(1,143)
Total other financing sources (uses)		(1,143)	(1,143)
Net change in fund balances	(4,795)	(6,432)	(1,789)
Fund balances at beginning of year	6,242	6,242	6,242
Fund balances at end of year	\$ 1,447	(190)	4,453

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego ⌘ Comprehensive Annual Financial Report for the Year Ended June 30, 2010

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

Road Fund

For the Year Ended June 30, 2010 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$	36	304
Fines, forfeitures and penalties	36		
Revenue from use of money and property	993	993	818
Aid from other governmental agencies:			
State	92,259	115,038	114,101
Federal	16,651	15,774	8,852
Other		225	225
Charges for current services	25,638	28,834	16,336
Other revenue	391	5,290	333
Total revenues	135,968	166,190	140,969
Expenditures:			
Current:			
Public ways and facilities:			
Public works, road	93,632	128,002	53,423
Total public ways and facilities	93,632	128,002	53,423
Capital outlay	52,123	52,123	52,053
Total expenditures	145,755	180,125	105,476
Excess (deficiency) of revenues over (under) expenditures	(9,787)	(13,935)	35,493
Other financing sources (uses):			
Transfers in	280	355	355
Transfers out	(4,184)	(4,409)	(3,855)
Total other financing sources (uses)	(3,904)	(4,054)	(3,500)
Net change in fund balances	(13,691)	(17,989)	31,993
Fund balances at beginning of year	83,561	83,561	83,561
Increase (decrease) in			
Reserve for inventory of materials and supplies		(87)	(87)
Fund balances at end of year	\$ 69,870	65,485	115,467



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 FUND

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

COMBINING STATEMENT OF NET ASSETS ENTERPRISE FUNDS

June 30, 2010 (In thousands)

	Airport Fund	Sanitation Districts Fund	Wastewater Management Fund	Total Enterprise Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 3,607	73,079	1,611	78,297
Receivables, net	12,659	699	4	13,362
Due from other funds	3	3	260	266
Total current assets	16,269	73,781	1,875	91,925
Noncurrent assets:				
Due from other funds	3,363			3,363
Capital assets:				
Land	10,476	1,069	20	11,565
Construction in progress	15,049	6,137		21,186
Buildings and improvements	97,938	4,215	721	102,874
Equipment	501	594	212	1,307
Road network	6,362			6,362
Sewer network		85,632		85,632
Accumulated depreciation	(26,584)	(35,093)	(595)	(62,272)
Total noncurrent assets	107,105	62,554	358	170,017
Total assets	123,374	136,335	2,233	261,942
LIABILITIES				
Current liabilities:				
Accounts payable	6,687	436	3	7,126
Accrued payroll	91		108	199
Due to other funds	229	404	70	703
Unearned revenue	37			37
Bonds and loans payable	242			242
Compensated absences	90		98	188
Total current liabilities	7,376	840	279	8,495
Noncurrent liabilities:				
Bonds and loans payable	1,567			1,567
Compensated absences	130		142	272
Total noncurrent liabilities	1,697		142	1,839
Total liabilities	9,073	840	421	10,334
NET ASSETS				
Invested in capital assets, net of related debt	101,933	62,554	358	164,845
Unrestricted net assets	12,368	72,941	1,454	86,763
Total net assets	\$ 114,301	135,495	1,812	251,608

Combining Financial Statements - Nonmajor Enterprise Funds

County of San Diego ☼ Comprehensive Annual Financial Report for the Year Ended June 30, 2010

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

For the Year Ended June 30, 2010 (In Thousands)

	Airport Fund	Sanitation Districts Fund	Wastewater Management Fund	Total Enterprise Funds
Operating revenues:				
Charges for current services	\$ 9,299	19,823	6,616	35,738
Other revenue	7		11	18
Total operating revenues	9,306	19,823	6,627	35,756
Operating expenses:				
Salaries and employee benefits	3,130		3,636	6,766
Repairs and maintenance	2,482	5,166	50	7,698
Equipment rental	431		499	930
Sewage processing		11,119		11,119
Contracted services	3,302		1,013	4,315
Depreciation	2,008	1,468	17	3,493
Utilities	242		3	245
Fuel	9			9
Other operating expenses	584	1,067	275	1,926
Total operating expenses	12,188	18,820	5,493	36,501
Operating income (loss)	(2,882)	1,003	1,134	(745)
Nonoperating revenues (expenses):				
Grants	15,330			15,330
Investment income	301	727	18	1,046
Interest expense	(115)			(115)
Total nonoperating revenues (expenses)	15,516	727	18	16,261
Income (loss) before capital contributions and transfers	12,634	1,730	1,152	15,516
Transfers in		309		309
Transfers out	(274)	(75)	(305)	(654)
Change in net assets	12,360	1,964	847	15,171
Net assets (deficits) at beginning of year	101,941	133,531	965	236,437
Net assets (deficits) at end of year	\$ 114,301	135,495	1,812	251,608

Combining Financial Statements - Nonmajor Enterprise Funds

COMBINING STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

For the Year Ended June 30, 2010 (In Thousands)

	Airport Fund	Sanitation Districts Fund	Wastewater Management Fund	Total Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 9,990	19,771	28	29,789
Cash received from other funds	88	4	6,811	6,903
Cash payments to suppliers	(7,693)	(17,456)	(1,555)	(26,704)
Cash payments to employees	(3,112)		(3,612)	(6,724)
Cash payments to other funds	(754)	(292)	(357)	(1,403)
Net cash provided (used) by operating activities	(1,481)	2,027	1,315	1,861
Cash flows from noncapital financing activities:				
Operating grants	7,934			7,934
Transfers from other funds		309		309
Transfers to other funds	(274)	(75)	(305)	(654)
Net cash provided (used) by non-capital financing activities	7,660	234	(305)	7,589
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(7,439)	(5,828)		(13,267)
Proceeds from sale of assets	8			8
Principal paid on long-term debt	(229)			(229)
Interest paid on long-term debt	(115)			(115)
Net cash provided (used) by capital and related financing activities	(7,775)	(5,828)		(13,603)
Cash flows from investing activities:				
Investment income	309	847	18	1,174
Net increase (decrease) in cash and cash equivalents	(1,287)	(2,720)	1,028	(2,979)
Cash and cash equivalents - beginning of year	4,894	75,799	583	81,276
Cash and cash equivalents - end of year	3,607	73,079	1,611	78,297
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(2,882)	1,003	1,134	(745)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivables	748	(52)		696
Decrease (increase) in due from other funds	13	4	212	229
Increase (decrease) in accounts payable	(1,274)	(170)	3	(1,441)
Increase (decrease) in accrued payroll	11		20	31
Increase (decrease) in due to other funds	(123)	(225)	(75)	(423)
Increase (decrease) in unearned revenue	10	(1)		9
Increase (decrease) in compensated absences	8		4	12
Depreciation	2,008	1,468	17	3,493
Total adjustments	1,401	1,024	181	2,606
Net cash provided (used) by operating activities	(1,481)	2,027	1,315	1,861
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	\$ 6,496	209		6,705

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 the county's workers' compensation, unemployment insurance and medical insurance activities.

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 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 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.

COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS

June 30, 2010 (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	\$ 99,161	4,210	14,126	14,200	4,364
Receivables, net	199	1,341	146	224	58
Due from other funds	1,554	7,576	2,074	18,835	463
Inventories		310	890		148
Total current assets	100,914	13,437	17,236	33,259	5,033
Noncurrent assets:					
Due from other funds					
Capital assets:					
Construction in progress		341			
Equipment		1,083	95,097		281
Software				63,819	
Accumulated depreciation		(488)	(51,174)	(58,439)	(278)
Total noncurrent assets		936	43,923	5,380	3
Total assets	100,914	14,373	61,159	38,639	5,036
LIABILITIES					
Current liabilities:					
Accounts payable	3,394	5,123	868	27,322	456
Accrued payroll		694	116		
Accrued interest		4			
Due to other funds	617	1,501	154	1,260	168
Unearned revenue		640	1		
Bonds and loans payable		698			
Capital lease payable		28			
Compensated absences		651	83		
Claims and judgments	22,791				
Total current liabilities	26,802	9,339	1,222	28,582	624
Noncurrent liabilities:					
Bonds and loans payable		4,035			
Capital lease payable		214			
Compensated absences		940	120		
Claims and judgments	72,182				
Total noncurrent liabilities	72,182	5,189	120		
Total liabilities	98,984	14,528	1,342	28,582	624
NET ASSETS					
Invested in capital assets, net of related debt		694	43,923	5,380	3
Unrestricted net assets (deficits)	1,930	(849)	15,894	4,677	4,409
Total net assets (deficits)	\$ 1,930	(155)	59,817	10,057	4,412

Continued

COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS					
June 30, 2010 (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	\$ 34,370	2,493	5,682	762	179,368
Receivables, net	71	5	11		2,055
Due from other funds		561	225	49	31,337
Inventories		2			1,350
Total current assets	34,441	3,061	5,918	811	214,110
Noncurrent assets:					
Due from other funds				98	98
Capital assets:					
Construction in progress					341
Equipment		227	30,636		127,324
Software		2,878			66,697
Accumulated depreciation		(935)	(15,143)		(126,457)
Total noncurrent assets		2,170	15,493	98	68,003
Total assets	34,441	5,231	21,411	909	282,113
LIABILITIES					
Current liabilities:					
Accounts payable	130	5	133		37,431
Accrued payroll		157			967
Accrued interest					4
Due to other funds	782	109	349		4,940
Unearned revenue					641
Bonds and loans payable					698
Capital lease payable					28
Compensated absences		166			900
Claims and judgments	9,275				32,066
Total current liabilities	10,187	437	482		77,675
Noncurrent liabilities:					
Bonds and loans payable					4,035
Capital lease payable					214
Compensated absences		240			1,300
Claims and judgments	13,851				86,033
Total noncurrent liabilities	13,851	240			91,582
Total liabilities	24,038	677	482		169,257
NET ASSETS					
Invested in capital assets, net of related debt		2,170	15,493		67,663
Unrestricted net assets (deficits)	10,403	2,384	5,436	909	45,193
Total net assets (deficits)	\$ 10,403	4,554	20,929	909	112,856

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

For the Year Ended June 30, 2010 (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	\$ 34,655	95,359	31,434	124,037	4,073
Other revenue	264	1,171	182	206	1,476
Total operating revenues	34,919	96,530	31,616	124,243	5,549
Operating expenses:					
Salaries and employee benefits		23,756	4,399		
Repairs and maintenance		28,851	5,922		5
Equipment rental		153	81		
Contracted services	8,513	7,968	966	120,942	1,498
Depreciation		126	10,777	2,959	1
Utilities		17,423	317		
Cost of material		49	121		1,644
Claims and judgments	26,376				
Fuel		243	8,235		1
Other operating expenses		22,182	935		58
Total operating expenses	34,889	100,751	31,753	123,901	3,207
Operating income (loss)	30	(4,221)	(137)	342	2,342
Nonoperating revenues (expenses):					
Grants		5,166			
Investment income	1,000	6	137		
Interest expense		(143)		(1)	
Gain (loss) on disposal of assets		(15)	(579)		
Total nonoperating revenues (expenses)	1,000	5,014	(442)	(1)	
Income (loss) before capital contributions and transfers	1,030	793	(579)	341	2,342
Capital contributions			1,213		
Transfers in	152	1,402		2,861	
Transfers out		(2,005)	(352)		(1,724)
Change in net assets	1,182	190	282	3,202	618
Net assets (deficits) at beginning of year	748	(345)	59,535	6,855	3,794
Net assets (deficits) at end of year	\$ 1,930	(155)	59,817	10,057	4,412

Continued

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

For the Year Ended June 30, 2010 (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	\$ 15,000	5,766	6,235		316,559
Other revenue	519	344			4,162
Total operating revenues	15,519	6,110	6,235		320,721
Operating expenses:					
Salaries and employee benefits		5,371			33,526
Repairs and maintenance		25	2,819		37,622
Equipment rental		884			1,118
Contracted services	7,496	1,206	476		149,065
Depreciation		902	2,218		16,983
Utilities		8			17,748
Cost of material		1			1,815
Claims and judgments	4,175				30,551
Fuel			1,098		9,577
Other operating expenses	5	2,286			25,466
Total operating expenses	11,676	10,683	6,611		323,471
Operating income (loss)	3,843	(4,573)	(376)		(2,750)
Nonoperating revenues (expenses):					
Grants					5,166
Investment income	360	22	48		1,573
Interest expense					(144)
Gain (loss) on disposal of assets		(2)	(51)		(647)
Total nonoperating revenues (expenses)	360	20	(3)		5,948
Income (loss) before capital contributions and transfers	4,203	(4,553)	(379)		3,198
Capital contributions					1,213
Transfers in		6,097	225		10,737
Transfers out		(472)	(174)		(4,727)
Change in net assets	4,203	1,072	(328)		10,421
Net assets (deficits) at beginning of year	6,200	3,482	21,257	909	102,435
Net assets (deficits) at end of year	\$ 10,403	4,554	20,929	909	112,856

Combining Financial Statements - Internal Service Funds

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2010 (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	\$ 264	3,483	949	797	5,143
Cash received from other funds	34,694	92,740	31,222	124,159	
Cash payments to suppliers	(8,141)	(73,019)	(17,408)	(120,083)	(2,957)
Cash payments to employees		(23,867)	(4,492)		
Cash payments to other funds	(1,573)	(2,615)	(1,153)	(1,260)	(265)
Cash paid for judgments and claims	(19,966)				
Net cash provided (used) by operating activities	5,278	(3,278)	9,118	3,613	1,921
Cash flows from noncapital financing activities:					
Operating grants		6,432			
Transfers from other funds	152	1,402		2,861	
Transfers to other funds		(2,005)	(352)		(1,724)
Advances to other funds					
Principal paid on long-term debt		(522)			
Interest paid on long-term debt		(129)			
Proceeds from loans		1,028			
Net cash provided (used) by non-capital financing activities	152	6,206	(352)	2,861	(1,724)
Cash flows from capital and related financing activities:					
Capital contributions			146		
Acquisition of capital assets		(639)	(2,924)	(5,383)	
Proceeds from sale of assets		2	961		
Principal paid on capital lease		(26)			
Interest paid on capital lease		(14)			
Net cash provided (used) by capital and related financing activities		(677)	(1,817)	(5,383)	
Cash flows from investing activities:					
Investment income	1,129	6	137		
Net increase (decrease) in cash and cash equivalents	6,559	2,257	7,086	1,091	197
Cash and cash equivalents - beginning of year	92,602	1,953	7,040	13,109	4,167
Cash and cash equivalents - end of year	99,161	4,210	14,126	14,200	4,364
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	30	(4,221)	(137)	342	2,342
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Decrease (increase) in accounts receivables		(151)	(4)	1,994	58
Decrease (increase) in due from other funds	(147)	(489)	560	(4,172)	(463)
Decrease (increase) in inventory		64	332		
Increase (decrease) in accounts payable	558	316	(2,306)	1,230	240
Increase (decrease) in accrued payroll		103	6		
Increase (decrease) in due to other funds	(1,573)	827	(13)	1,260	(257)
Increase (decrease) in unearned revenue		333			
Increase (decrease) in compensated absences		(186)	(97)		
Increase (decrease) in claims and judgments	6,410				
Depreciation		126	10,777	2,959	1
Total adjustments	5,248	943	9,255	3,271	(421)
Net cash provided (used) by operating activities	5,278	(3,278)	9,118	3,613	1,921
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable			10	2,956	
Acquisition of capital leased asset		268			
Governmental contributions of capital assets	\$		1,067		

Continued

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

For the Year Ended June 30, 2010 (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	\$ 519	347			11,502
Cash received from other funds	15,057	5,883	6,012		309,767
Cash payments to suppliers	(7,729)	(1,396)	(537)		(231,270)
Cash payments to employees		(5,377)			(33,736)
Cash payments to other funds	(123)	(3,000)	(4,125)		(14,114)
Cash paid for judgments and claims	(1,014)				(20,980)
Net cash provided (used) by operating activities	6,710	(3,543)	1,350		21,169
Cash flows from noncapital financing activities:					
Operating grants					6,432
Transfers from other funds		6,097	225		10,737
Transfers to other funds		(472)	(174)		(4,727)
Advances to other funds	59			48	107
Principal paid on long-term debt					(522)
Interest paid on long-term debt					(129)
Proceeds from loans					1,028
Net cash provided (used) by non-capital financing activities	59	5,625	51	48	12,926
Cash flows from capital and related financing activities:					
Capital contributions					146
Acquisition of capital assets		(2,878)	(2,789)		(14,613)
Proceeds from sale of assets		2	488		1,453
Principal paid on capital lease					(26)
Interest paid on capital lease					(14)
Net cash provided (used) by capital and related financing activities		(2,876)	(2,301)		(13,054)
Cash flows from investing activities:					
Investment income	392	30	62		1,756
Net increase (decrease) in cash and cash equivalents	7,161	(764)	(838)	48	22,797
Cash and cash equivalents - beginning of year	27,209	3,257	6,520	714	156,571
Cash and cash equivalents - end of year	34,370	2,493	5,682	762	179,368
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	3,843	(4,573)	(376)		(2,750)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Decrease (increase) in accounts receivables		2			1,899
Decrease (increase) in due from other funds	6	119	(223)		(4,809)
Decrease (increase) in inventory		1			397
Increase (decrease) in accounts payable	(178)	(1)	(211)		(352)
Increase (decrease) in accrued payroll		18			127
Increase (decrease) in due to other funds	(122)	(6)	(58)		58
Increase (decrease) in unearned revenue					333
Increase (decrease) in compensated absences		(5)			(288)
Increase (decrease) in claims and judgments	3,161				9,571
Depreciation		902	2,218		16,983
Total adjustments	2,867	1,030	1,726		23,919
Net cash provided (used) by operating activities	6,710	(3,543)	1,350		21,169
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable			130		3,096
Acquisition of capital leased asset					268
Governmental contributions of capital assets	\$				1,067



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 pool participants and individual investment accounts.

POOLED 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.

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.

Combining Financial Statements - Investment Trust Funds

COMBINING STATEMENT OF FIDUCIARY NET ASSETS Investment Trust Funds

June 30, 2010 (In Thousands)

	Pooled Investments - Investment Trust	Specific Investments - Investment Trust	Total
ASSETS			
Pooled cash and investments	\$ 2,982,687		2,982,687
Investments with fiscal agents		156,034	156,034
Receivables:			
Investment income receivable	6,804	27	6,831
Total assets	2,989,491	156,061	3,145,552
NET ASSETS			
Held in trust for pool participants	2,989,491		2,989,491
Held in trust for individual investment accounts		156,061	156,061
Total held in trust	\$ 2,989,491	156,061	3,145,552

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS Investment Trust Funds

For the Year Ended June 30, 2010 (In Thousands)

	Pooled Investments - Investment Trust	Specific Investments - Investment Trust	Total
ADDITIONS			
Contributions:			
Contributions to investments	\$ 5,197,720	105,740	5,303,460
Total contributions	5,197,720	105,740	5,303,460
Investment earnings:			
Net increase (decrease) in fair value of Investments	(1,941)	91	(1,850)
Investment income	33,839	10,066	43,905
Total investment earnings	31,898	10,157	42,055
Total additions	5,229,618	115,897	5,345,515
DEDUCTIONS			
Distributions from investments	5,790,048	183,720	5,973,768
Total deductions	5,790,048	183,720	5,973,768
Change in net assets	(560,430)	(67,823)	(628,253)
Net assets at beginning of year	3,549,921	223,884	3,773,805
Net assets at end of year	\$ 2,989,491	156,061	3,145,552



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.

PROPERTY TAX COLLECTIONS FUNDS

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

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.

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES Agency Funds

For the Year Ended June 30, 2010 (In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Pooled cash and investments	\$ 55,458	15,711,964	15,710,963	56,459
Accounts receivable		5,955	5,955	
Investment income receivable	896	5,914	6,288	522
Taxes receivable		5,586,783	5,586,783	
Total assets	56,354	21,310,616	21,309,989	56,981
LIABILITIES				
Accounts payable	1,316	1,917,193	1,918,376	133
Due to other governments	55,038	20,482,378	20,480,568	56,848
Total liabilities	56,354	22,399,571	22,398,944	56,981
OTHER AGENCY FUNDS				
ASSETS				
Pooled cash and investments	303,496	19,473,470	19,481,578	295,388
Cash with fiscal agents	4,998	19,447	22,760	1,685
Accounts receivable	539	327	584	282
Investment income receivable	3,801	57,660	55,338	6,123
Other receivables		20,722	20,722	
Total assets	312,834	19,571,626	19,580,982	303,478
LIABILITIES				
Accounts payable	24,239	2,831,331	2,832,552	23,018
Warrants outstanding	180,147	9,156,814	9,165,754	171,207
Accrued payroll		39	1	38
Due to other governments	108,448	2,000,652	1,999,885	109,215
Total liabilities	312,834	13,988,836	13,998,192	303,478
TOTAL AGENCY FUNDS				
ASSETS				
Pooled cash and investments	358,954	35,185,434	35,192,541	351,847
Cash with fiscal agents	4,998	19,447	22,760	1,685
Accounts receivable	539	6,282	6,539	282
Investment income receivable	4,697	63,574	61,626	6,645
Taxes receivable		5,586,783	5,586,783	
Other receivables		20,722	20,722	
Total assets	369,188	40,882,242	40,890,971	360,459
LIABILITIES				
Accounts payable	25,555	4,748,524	4,750,928	23,151
Warrants outstanding	180,147	9,156,814	9,165,754	171,207
Accrued payroll		39	1	38
Due to other governments	163,486	22,483,030	22,480,453	166,063
Total liabilities	\$ 369,188	36,388,407	36,397,136	360,459