



## Introductory Section

Letter of Transmittal .....	1
GFOA Certificate of Achievement .....	29
Board of Supervisors .....	30
Organizational Chart .....	31
Other Elected and Appointed Officials .....	32

## Financial Section

Independent Auditors' Report .....	33
Management's Discussion and Analysis .....	36
<b>Basic Financial Statements .....</b>	<b>59</b>
<b>Government-wide Financial Statements:</b>	
Statement of Net Position .....	60
Statement of Activities .....	62
<b>Fund Financial Statements:</b>	
Balance Sheet - Governmental Funds .....	64
Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position .....	66
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	67
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities .....	68
Statement of Net Position - Proprietary Funds .....	69
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds .....	71
Statement of Cash Flows - Proprietary Funds .....	72
Statement of Fiduciary Net Position - Fiduciary Funds .....	73
Statement of Changes in Fiduciary Net Position - Fiduciary Funds .....	74
Contents - Notes to the Financial Statements .....	75
Notes to the Financial Statements .....	76

### Required Supplementary Information ..... 137

<b>Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:</b>	
General Fund .....	138
Public Safety Fund .....	141
Tobacco Endowment Fund .....	142
<b>Pension Plan .....</b>	<b>143</b>
Notes to Required Supplementary Information - Budgetary Information .....	144

### Combining and Individual Fund Information and Other Supplementary Information ..... 145

<b>Combining Balance Sheet:</b>	
Nonmajor Governmental Funds .....	150
Special Revenue Funds .....	152
Debt Service Funds .....	158
Capital Projects Funds .....	159

<b>Combining Statement of Revenues, Expenditures, and Changes in Fund Balances:</b>	
Nonmajor Governmental Funds .....	160
Special Revenue Funds .....	161
Debt Service Funds .....	164

Capital Projects Funds .....	165
<b>Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:</b>	
Air Pollution Fund .....	166
Asset Forfeiture Program Fund .....	167
County Library Fund .....	168
County Low and Moderate Income Housing Asset Fund .....	169
County Service District Funds .....	170
Edgemoor Development Fund .....	173
Flood Control District Fund .....	174
Housing Authority - Low and Moderate Income Housing Asset Fund .....	175
Housing Authority - Other Fund .....	176
In Home Supportive Services Public Authority Fund .....	177
Inactive Wastesites Fund .....	178
Inmate Welfare Program Fund .....	179
Lighting Maintenance District Fund .....	180
Other Special Revenue Funds .....	181
Park Land Dedication Fund .....	182
Road Fund .....	183
<b>Combining Financial Statements -</b>	
<b>Nonmajor Enterprise Funds .....</b>	<b>185</b>
Combining Statement of Net Position .....	186
Combining Statement of Revenues, Expenses, and Changes in Net Position .....	187
Combining Statement of Cash Flows .....	188
<b>Combining Financial Statements -</b>	
<b>Internal Service Funds .....</b>	<b>189</b>
Combining Statement of Net Position .....	190
Combining Statement of Revenues, Expenses, and Changes in Net Position .....	192
Combining Statement of Cash Flows .....	194
<b>Combining Financial Statements -</b>	
<b>Agency Funds .....</b>	<b>197</b>
Combining Statement of Changes in Assets and Liabilities .....	198

## Statistical Section

Introduction .....	199
Net Position by Component .....	200
Changes in Net Position .....	201
Fund Balances Governmental Funds .....	205
Changes in Fund Balances Governmental Funds .....	206
Assessed Value of Taxable Property .....	208
Property Tax Rates - Direct and Overlapping Governments .....	209
Principal Property Taxpayers .....	210
Property Tax Levies and Collections .....	211
Ratios of Outstanding Debt by Type .....	212
Ratios of General Bonded Debt Outstanding .....	213
Legal Debt Margin Information .....	214
Pledged-Revenue Coverage .....	215
Demographic and Economic Statistics .....	216
Principal Employers .....	217
Full-time Equivalent County Government Employees by Function .....	218
Operating Indicators by Function .....	219
Capital Asset Statistics by Function .....	221