

NONMAJOR GOVERNMENTAL FUNDS

COUNTY OF LOS ANGELES
NONMAJOR GOVERNMENTAL FUNDS
NONMAJOR SPECIAL REVENUE FUNDS

The Road Fund was established to provide for the maintenance and construction of streets, roads, highways, and bridges. Revenue consists primarily of the County's share of State highway use taxes as supplemented by federal funds, vehicle code fines and charges for services provided to cities.

The Other Streets, Highways, Roads and Bridges Funds: Article 3-Bikeway, Off-Street Parking, Proposition C Local Return, Special Road Districts, Construction Fee Districts, Transit Operations, Paratransit Operations, and Off Highway License Fee were established to provide for transportation and road related services or functions. Revenues are derived from local sales tax revenue, parking meter receipts, Districts' share of the countywide tax levy, State revenues and service charges to parking lots.

The Street Lighting Districts Funds were established to provide for the installation and maintenance of street lighting systems. Revenues are derived primarily from the countywide tax levy and benefit assessments.

The Garbage Disposal Districts Funds were established under the provisions of the Health and Safety Code to provide garbage and refuse collection and disposal services within the boundaries of each District. Revenues are mostly from charges for services and property taxes.

The Sewer Maintenance Districts Funds were established pursuant to the Health and Safety Code for the administration, maintenance, operation and repair of sanitary sewers, appurtenances, pumping plants, sewer treatment plants and related services. These Districts are financed through sewer service charges.

The Health Services Measure B Fund was established to support a countywide system of Trauma Centers and Emergency Medical Services, for bioterrorism preparedness and response, and for related administrative costs. Revenues are derived primarily from a voter approved special tax.

The Health & Sanitation Funds: Hospital Services, Physician Services, Statham Alcohol, Alcohol and Drug Problem, Proposition 36, Driving Under the Influence, AIDS Education, Mental Health Services Act-Proposition 63, Air Quality Improvement, Bicycle Safety Helmet, Hazardous Waste Enforcement, Mission Canyon Closure, and Solid Waste Management Funds were established to offset the cost of emergency services for the indigent, County alcoholism programs and services, AIDS education, mental health services, air quality improvements, bicycle safety, hazardous waste enforcement and solid waste management. Revenues are from State tobacco taxes, patient collections, court fines, State-assessed vehicle fees, State income tax, penalties assessed for hazardous waste violations, and sanitation services.

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NONMAJOR SPECIAL REVENUE FUNDS

The Other Public Protection Funds: Jail Store, Inmate Welfare, Narcotic Enforcement, Vehicle Theft Prevention, Countywide Warrant System, Sheriff's Processing Fees, Training and Automation, Automated Fingerprint Identification System, DNA Identification Fund, District Attorney Asset Forfeiture, Fire Department Developer Fees, Children's Waiting Room, Oak Forest Mitigation, Information Systems Advisory Body, Drug Abuse Gang Diversion, Jury Operations Improvement, Dependency Court Facilities and Small Claims Advisor Program were established to provide certain services and supplies to inmates, to supplement the cost of various law enforcement and prosecutorial investigation activities, and to finance vehicle replacement, facilities improvement, equipment maintenance and automated systems. Revenues are derived from sale of minor supplies, fines related to controlled substance convictions, benefit assessments, forfeiture of assets used in connection with transportation or possession of a controlled substance and court revenues.

The Public Assistance Funds: Child Abuse/Neglect Prevention Program, Alternate Dispute Resolution Program, Alcohol and Drug Abuse Education Program, Domestic Violence Program, and Linkages Support Program were established to provide a variety of public assistance services. The programs are financed from special fees collected for birth certificates, marriage licenses, confidential marriage certificates, court fines for driving under the influence of alcohol or drugs, and disabled parking violation assessments.

The Recreation Funds: Golf Course, Park Improvement, Recreation and Development, Tesoro Adobe Park, San Gabriel Canyon, and Ford Theater were established to provide for maintenance and improvements to County parks and golf courses, public recreation areas, and Ford Theater. Fish and Game was set up for the preservation and propagation of fish and wildlife. Revenues are derived from a percentage of golf course green fees, vehicle entrance fees collected from the regional parks, and local fish and game fines.

The Community Development Commission: The Housing Authority and Community Development Commission were established to increase the supply of affordable housing, effect community improvements under grant programs and to administer the County's Community Development Block Grant Funds, the County Redevelopment Agency and other County housing related functions. Revenues are derived principally from Federal grants.

The Courthouse Temporary Construction Fund was established to temporarily account for monies ultimately to be used for various courthouse construction projects. Revenues are derived principally from surcharges included in fines for criminal convictions.

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The Criminal Justice Temporary Construction Fund was established to temporarily account for monies ultimately to be used for the improvement of criminal justice facilities and automated information systems. Revenues are derived principally from surcharges on criminal fines.

The Registrar-Recorder Improvement Funds: Modernization and Improvement, Micrographics, Social Security Truncation and Vitals and Health Statistics funds were established for the improvement of Registrar-Recorder automated information systems. Revenues are derived principally from recording and filing fees.

The Other Special Revenue Funds: Information Technology and the Accumulative Capital Outlay (ACO) were set up for the replacement of motor vehicles, printing, information technology, communications equipment, and helicopters. Asset Development Implementation fund was established to provide short to intermediate financing for County asset development activities. Productivity Investment was established to account for the start-up and incidental costs associated with productivity improvement projects. Civic Center Employee parking was established to provide parking services and alternative means of transportation for County employees. Civic Art Special fund was established to promote civic art projects. Cable TV Franchise was established to fund cable-related activities. Revenues are derived from a percentage of cable franchise fees. Operating transfers are also made from the General Fund to support operations. Public Library Developer Fees were established to acquire land, construct library facilities, and purchase equipment and library materials. Various funds have been established to report resources that are legally restricted and the principal and earnings may be used for purposes that support recreation, cultural, education, and health and sanitation programs.

COUNTY OF LOS ANGELES
NONMAJOR GOVERNMENTAL FUNDS
NONMAJOR DEBT SERVICE FUNDS

The Detention Facilities and Flood Control District Debt Service Funds receive their funds from a voted indebtedness tax levy. The Flood Control District additionally receives operating transfers from the Flood Control District Special Revenue Fund. The Regional Park and Open Space District receives long-term debt proceeds and also receives voter-approved benefit assessments. Joint Powers Authorities-Public Works Financing Authority and Public Buildings receive their funds primarily from the General Fund in the form of operating transfers. The Los Angeles County Securitization Corporation receives funding primarily from the collection of the County's future tobacco settlement payments and from long-term debt proceeds secured by the County's Tobacco Assets. During 2008-2009, all bonds related to the Detention Facilities were redeemed and the fund was closed.

Joint Powers Authorities

Public Works Financing Authority

Public Buildings

Disney Parking Project
1998 Disney Parking Refunding Project
2002 Master Refunding Project - Series A
2002 Master Refunding Project - Series B
2005 Master Refunding Project - Series A
2006 Master Refunding Project - Series A
2006 Master Refunding Project - Series B
Calabasas Landfill Project - Series 2005

Los Angeles County Securitization Corporation

COUNTY OF LOS ANGELES
NONMAJOR GOVERNMENTAL FUNDS
NONMAJOR CAPITAL PROJECTS FUNDS

The Capital Projects Funds were established to account for financial resources for the acquisition or construction of major capital facilities.

Accumulative Capital Outlay Funds have been established in accordance with Government Code Section 53730 for specific capital projects.

Flood Control District projects are financed by general obligation bonds and certificates of participation.

Improvement Districts are financed by contributions from property owners.

Public Buildings projects are financed by bonds and operating transfers.

Gap Loan Fund has been established to record the County's proceeds from sale of "Gap Loan" receivables that are restricted for capital spending purposes.

COUNTY OF LOS ANGELES
NONMAJOR GOVERNMENTAL FUNDS
NONMAJOR PERMANENT FUNDS

Permanent Funds have been established to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support various County programs.

COUNTY OF LOS ANGELES
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
 JUNE 30, 2009 (in thousands)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	PERMANENT FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS					
Pooled cash and investments:					
Operating	\$ 1,306,277	58,327	200,309	3,019	\$ 1,567,932
Other	55,666	65	451	6	56,188
Total pooled cash and investments	<u>1,361,943</u>	<u>58,392</u>	<u>200,760</u>	<u>3,025</u>	<u>1,624,120</u>
Other investments	126,053	369,777	3,074	106	499,010
Taxes receivable	20,552	628			21,180
Interest receivable	4,414	149	742	12	5,317
Other receivables	105,572		6,310		111,882
Due from other funds	53,175	266,794	10,770		330,739
Advances to other funds	11,034				11,034
Inventories	35,293				35,293
TOTAL ASSETS	<u>\$ 1,718,036</u>	<u>695,740</u>	<u>221,656</u>	<u>3,143</u>	<u>\$ 2,638,575</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable	\$ 40,497		4,952		\$ 45,449
Accrued payroll	481				481
Other payables	21,138	492			21,630
Due to other funds	253,843		11,298	124	265,265
Deferred revenue	34,198	507			34,705
Advances payable	10,051				10,051
Third party payor liability	855				855
TOTAL LIABILITIES	<u>361,063</u>	<u>999</u>	<u>16,250</u>	<u>124</u>	<u>378,436</u>
FUND BALANCES:					
Reserved for:					
Encumbrances	160,835		8,227		169,062
Inventories	35,293				35,293
Housing programs	1,618				1,618
Debt service		694,741			694,741
Endowments and annuities				3,019	3,019
Assets unavailable for appropriation	4,913		8,187		13,100
Unreserved, designated for:					
Budget uncertainties	5,282				5,282
Program expansion	341,914				341,914
Capital projects	60,897				60,897
Unreserved, undesignated, reported in:					
Special revenue funds	746,221				746,221
Capital projects funds			188,992		188,992
TOTAL FUND BALANCES	<u>1,356,973</u>	<u>694,741</u>	<u>205,406</u>	<u>3,019</u>	<u>2,260,139</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,718,036</u>	<u>695,740</u>	<u>221,656</u>	<u>3,143</u>	<u>\$ 2,638,575</u>

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	PERMANENT FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES:					
Taxes	\$ 300,729				\$ 300,729
Licenses, permits and franchises	9,948				9,948
Fines, forfeitures and penalties	89,373				89,373
Revenue from use of money/property:					
Investment income	44,413	18,500	6,283	125	69,321
Rents and concessions	24,423				24,423
Royalties	8				8
Intergovernmental revenues:					
Federal	201,891		1,200		203,091
State	389,265		1,463		390,728
Other	19,983				19,983
Charges for services	136,820		6,579		143,399
Miscellaneous	59,835	30,776	34,803		125,414
TOTAL REVENUES	1,276,688	49,276	50,328	125	1,376,417
EXPENDITURES:					
Current:					
General government	17,069			198	17,267
Public protection	84,872				84,872
Public ways and facilities	309,264				309,264
Health and sanitation	164,337				164,337
Public assistance	155,349				155,349
Education	151				151
Recreation and cultural services	8,052				8,052
Debt service:					
Principal	2,123	124,071			126,194
Interest and other charges	2,402	63,803			66,205
Capital outlay			74,614		74,614
TOTAL EXPENDITURES	743,619	187,874	74,614	198	1,006,305
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	533,069	(138,598)	(24,286)	(73)	370,112
OTHER FINANCING SOURCES (USES):					
Transfers in	17,895	152,290	18,102		188,287
Transfers out	(509,878)	(36,034)	(8,484)	(363)	(554,759)
Sales of capital assets	4,885				4,885
TOTAL OTHER FINANCING SOURCES (USES)	(487,098)	116,256	9,618	(363)	(361,587)
NET CHANGE IN FUND BALANCES	45,971	(22,342)	(14,668)	(436)	8,525
FUND BALANCE, JULY 1, 2008	1,311,002	717,083	220,074	3,455	2,251,614
FUND BALANCE, JUNE 30, 2009	\$ 1,356,973	694,741	205,406	3,019	\$ 2,260,139



COUNTY OF LOS ANGELES
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 JUNE 30, 2009 (in thousands)

	Streets, Highways, Roads and Bridges		Street Lighting	Garbage Disposal	Sewer Maintenance
	Road	Other	Districts	Districts	Districts
ASSETS					
Pooled cash and investments:					
Operating	\$ 144,492	143,212	57,449	20,865	12,553
Other	14,332	525	788	589	787
Total pooled cash and investments	<u>158,824</u>	<u>143,737</u>	<u>58,237</u>	<u>21,454</u>	<u>13,340</u>
Other investments					
Taxes receivable		632	2,561	2,074	1,563
Interest receivable	570	552	220	81	55
Other receivables	51,949	13,451	7	1,443	1,253
Due from other funds	13,637	960	5,043	20	1,896
Advances to other funds	8,649	765	222		1,067
Inventories					
TOTAL ASSETS	<u>\$ 233,629</u>	<u>160,097</u>	<u>66,290</u>	<u>25,072</u>	<u>19,174</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable	\$ 8,192	5,944	1,475	186	173
Accrued payroll					
Other payables	305	2,872			215
Due to other funds	21,061	3,614	5,319	52	2,456
Deferred revenue	17,846	911	1,715	2,392	1,774
Advances payable	10,051				
Third party payor liability	855				
TOTAL LIABILITIES	<u>58,310</u>	<u>13,341</u>	<u>8,509</u>	<u>2,630</u>	<u>4,618</u>
FUND BALANCES:					
Reserved for:					
Encumbrances	55,390	50,839	13	1,669	1,204
Inventories					
Housing programs					
Assets unavailable for appropriation	3,018				809
Unreserved, designated for:					
Budget uncertainties					
Program expansion	19,091	25,679	4,550	16,126	
Capital projects	60,897				
Unreserved, undesignated	<u>36,923</u>	<u>70,238</u>	<u>53,218</u>	<u>4,647</u>	<u>12,543</u>
TOTAL FUND BALANCES	<u>175,319</u>	<u>146,756</u>	<u>57,781</u>	<u>22,442</u>	<u>14,556</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 233,629</u>	<u>160,097</u>	<u>66,290</u>	<u>25,072</u>	<u>19,174</u>

Health Services Measure B	Health and Sanitation	Other Public Protection	Public Assistance	Recreation	
\$ 123,512	171,239	213,843	11,747	8,823	ASSETS
6,959	4,726	4,863	455	16,562	Pooled cash and investments:
130,471	175,965	218,706	12,202	25,385	Operating
					Other
					Total pooled cash and investments
13,655	67				Other investments
514	734	790	16	19	Taxes receivable
	17,955	105	541	52	Interest receivable
1,498	23,400	45	49	120	Other receivables
	331				Due from other funds
					Advances to other funds
					Inventories
\$ 146,138	218,452	219,646	12,808	25,576	TOTAL ASSETS
					LIABILITIES AND FUND BALANCES
\$ 1,962	2,512	1,738	1,075	165	LIABILITIES:
					Accounts payable
3,488	14,138				Accrued payroll
109,105	80,546	16,472	1,120	772	Other payables
8,940	424				Due to other funds
					Deferred revenue
					Advances payable
					Third party payor liability
123,495	97,620	18,210	2,195	937	TOTAL LIABILITIES
					FUND BALANCES:
16,191	4,842	18,326	1,322	562	Reserved for:
					Encumbrances
					Inventories
					Housing programs
		500			Assets unavailable for appropriation
	5,282				Unreserved, designated for:
	3,527	12,037	150	2,798	Budget uncertainties
6,452	107,181	170,573	9,141	21,279	Program expansion
22,643	120,832	201,436	10,613	24,639	Capital projects
					Unreserved, undesignated
\$ 146,138	218,452	219,646	12,808	25,576	TOTAL FUND BALANCES
					TOTAL LIABILITIES AND FUND BALANCES

Continued...

COUNTY OF LOS ANGELES
 COMBINING BALANCE SHEET - Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 JUNE 30, 2009 (in thousands)

	Community Development Commission	Courthouse Temporary Construction	Criminal Justice Temporary Construction	Registrar Recorder Improvement	Other Special Revenue	Total
ASSETS						
Pooled cash and investments:						
Operating	\$ 121,426	74,407	62,158	24,614	115,937	\$ 1,306,277
Other		2,033	2,267	530	250	55,666
Total pooled cash and investments	<u>121,426</u>	<u>76,440</u>	<u>64,425</u>	<u>25,144</u>	<u>116,187</u>	<u>1,361,943</u>
Other investments	126,053					126,053
Taxes receivable						20,552
Interest receivable		288	239		336	4,414
Other receivables	18,433			144	239	105,572
Due from other funds	622		512	3,586	1,787	53,175
Advances to other funds						11,034
Inventories	35,293					35,293
TOTAL ASSETS	<u>\$ 301,827</u>	<u>76,728</u>	<u>65,176</u>	<u>28,874</u>	<u>118,549</u>	<u>\$ 1,718,036</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$ 15,979				1,096	\$ 40,497
Accrued payroll					481	481
Other payables	120					21,138
Due to other funds	550	1,766	6,300	2,703	2,007	253,843
Deferred revenue	196					34,198
Advances payable						10,051
Third party payor liability						855
TOTAL LIABILITIES	<u>16,845</u>	<u>1,766</u>	<u>6,300</u>	<u>2,703</u>	<u>3,584</u>	<u>361,063</u>
FUND BALANCES:						
Reserved for:						
Encumbrances					10,477	160,835
Inventories	35,293					35,293
Housing programs	1,618					1,618
Assets unavailable for appropriation	586					4,913
Unreserved, designated for:						
Budget uncertainties						5,282
Program expansion	247,485			164	10,307	341,914
Capital projects						60,897
Unreserved, undesignated		74,962	58,876	26,007	94,181	746,221
TOTAL FUND BALANCES	<u>284,982</u>	<u>74,962</u>	<u>58,876</u>	<u>26,171</u>	<u>114,965</u>	<u>1,356,973</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 301,827</u>	<u>76,728</u>	<u>65,176</u>	<u>28,874</u>	<u>118,549</u>	<u>\$ 1,718,036</u>



COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	Streets, Highways, Roads and Bridges		Street Lighting	Garbage Disposal	Sewer Maintenance
	Road	Other	Districts	Districts	Districts
REVENUES:					
Taxes	\$ 4,635	35,870	19,529	5,221	
Licenses, permits and franchises	3,416				
Fines, forfeitures and penalties		59	278	385	347
Revenue from use of money/property:					
Investment income	4,758	4,545	1,636	536	359
Rents and concessions	13	149			
Royalties					
Intergovernmental revenues:					
Federal	31,846	2,950			
State	165,553	271	167	42	
Other	3,463	13,848	337		28
Charges for services	26,444	308	4,782	19,499	30,847
Miscellaneous	302	9	489		9
TOTAL REVENUES	240,430	58,009	27,218	25,683	31,590
EXPENDITURES:					
Current:					
General government					
Public protection					
Public ways and facilities	215,126	72,112	22,026		
Health and sanitation				22,037	27,462
Public assistance					
Education					
Recreation and cultural services					
Debt service:					
Principal					
Interest and other charges					
TOTAL EXPENDITURES	215,126	72,112	22,026	22,037	27,462
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	25,304	(14,103)	5,192	3,646	4,128
OTHER FINANCING SOURCES (USES):					
Transfers in		500			
Transfers out	(2,024)	(597)			(156)
Sales of capital assets	152	18			
TOTAL OTHER FINANCING SOURCES (USES)	(1,872)	(79)			(156)
NET CHANGE IN FUND BALANCES	23,432	(14,182)	5,192	3,646	3,972
FUND BALANCE, JULY 1, 2008	151,887	160,938	52,589	18,796	10,584
FUND BALANCE, JUNE 30, 2009	\$ 175,319	146,756	57,781	22,442	14,556

Health Services Measure B	Health and Sanitation	Other Public Protection	Public Assistance	Recreation
\$ 231,339				
	2,581		1,336	15
1,471	26,599	12,287	2,228	20
3,042	5,860	5,772	98	148
	2	18,148		429
		47		
	208,053	15,179		
	1,126	1,181		
	17,711	14,814	3,475	4,836
	3,318	27,407	3,280	2,756
<u>235,852</u>	<u>265,250</u>	<u>94,835</u>	<u>10,417</u>	<u>8,204</u>
		64,014		
43,694	70,894		6,629	
				7,659
<u>43,694</u>	<u>70,894</u>	<u>64,014</u>	<u>6,629</u>	<u>7,659</u>
<u>192,158</u>	<u>194,356</u>	<u>30,821</u>	<u>3,788</u>	<u>545</u>
		3,633		30
(216,566)	(212,155)	(18,345)	(2,499)	(587)
		63		
<u>(216,566)</u>	<u>(212,155)</u>	<u>(14,649)</u>	<u>(2,499)</u>	<u>(557)</u>
(24,408)	(17,799)	16,172	1,289	(12)
47,051	138,631	185,264	9,324	24,651
<u>\$ 22,643</u>	<u>120,832</u>	<u>201,436</u>	<u>10,613</u>	<u>24,639</u>

REVENUES:

Taxes

Licenses, permits and franchises

Fines, forfeitures and penalties

Revenue from use of money/property:

Investment income

Rents and concessions

Royalties

Intergovernmental revenues:

Federal

State

Other

Charges for services

Miscellaneous

TOTAL REVENUES

EXPENDITURES:

Current:

General government

Public protection

Public ways and facilities

Health and sanitation

Public assistance

Education

Recreation and cultural services

Debt service:

Principal

Interest and other charges

TOTAL EXPENDITURES

EXCESS (DEFICIENCY) OF REVENUES
OVER EXPENDITURES

OTHER FINANCING SOURCES (USES):

Transfers in

Transfers out

Sales of capital assets

TOTAL OTHER FINANCING SOURCES
(USES)

NET CHANGE IN FUND BALANCES

FUND BALANCE, JULY 1, 2008

FUND BALANCE, JUNE 30, 2009

Continued...

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	Community Development Commission	Courthouse Temporary Construction	Criminal Justice Temporary Construction	Registrar Recorder Improvement	Other Special Revenue	Total
REVENUES:						
Taxes	\$ 4,135					\$ 300,729
Licenses, permits and franchises					2,600	9,948
Fines, forfeitures and penalties		21,176	24,523			89,373
Revenue from use of money/property:						
Investment income	10,701	2,435	1,814		2,709	44,413
Rents and concessions	1,218	45			4,419	24,423
Royalties					8	8
Intergovernmental revenues:						
Federal	167,048					201,891
State						389,265
Other						19,983
Charges for services				11,761	2,343	136,820
Miscellaneous	21,738				527	59,835
TOTAL REVENUES	204,840	23,656	26,337	11,761	12,606	1,276,688
EXPENDITURES:						
Current:						
General government					17,069	17,069
Public protection		1,819	13,096		5,943	84,872
Public ways and facilities						309,264
Health and sanitation					250	164,337
Public assistance	148,720					155,349
Education					151	151
Recreation and cultural services					393	8,052
Debt service:						
Principal	2,123					2,123
Interest and other charges	2,402					2,402
TOTAL EXPENDITURES	153,245	1,819	13,096		23,806	743,619
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	51,595	21,837	13,241	11,761	(11,200)	533,069
OTHER FINANCING SOURCES (USES):						
Transfers in	265				13,467	17,895
Transfers out	(3,283)	(26,577)	(7,004)	(14,843)	(5,242)	(509,878)
Sales of capital assets					4,652	4,885
TOTAL OTHER FINANCING SOURCES (USES)	(3,018)	(26,577)	(7,004)	(14,843)	12,877	(487,098)
NET CHANGE IN FUND BALANCES	48,577	(4,740)	6,237	(3,082)	1,677	45,971
FUND BALANCE, JULY 1, 2008	236,405	79,702	52,639	29,253	113,288	1,311,002
FUND BALANCE, JUNE 30, 2009	\$ 284,982	74,962	58,876	26,171	114,965	\$ 1,356,973

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	TOTALS			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Taxes	\$ 299,969	299,971	296,130	(3,841)
Licenses, permits and franchises	9,937	9,937	9,947	10
Fines, forfeitures and penalties	81,460	81,460	89,374	7,914
Revenue from use of money and property:				
Investment income	33,141	33,141	27,176	(5,965)
Rents and concessions	5,090	5,090	23,205	18,115
Royalties	10	10	8	(2)
Intergovernmental revenues:				
Federal	35,648	35,648	34,843	(805)
State	415,754	440,539	389,265	(51,274)
Other	55,211	55,211	19,983	(35,228)
Charges for services	179,118	179,118	136,325	(42,793)
Miscellaneous	50,831	50,831	38,024	(12,807)
TOTAL REVENUES	1,166,169	1,190,956	1,064,280	(126,676)
EXPENDITURES:				
Current:				
General government	66,793	69,108	23,542	(45,566)
Public protection	342,548	342,448	110,869	(231,579)
Public ways and facilities	584,505	584,431	340,619	(243,812)
Health and sanitation	204,211	216,182	171,542	(44,640)
Public assistance	14,720	14,254	7,747	(6,507)
Recreation and cultural services	22,987	23,017	7,931	(15,086)
TOTAL EXPENDITURES	1,235,764	1,249,440	662,250	(587,190)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(69,595)	(58,484)	402,030	460,514
OTHER FINANCING SOURCES (USES):				
Sales of capital assets	4,066	4,066	4,885	819
Transfers in	44,098	44,853	22,694	(22,159)
Transfers out	(663,343)	(665,010)	(478,009)	187,001
Appropriation for contingencies	(95,808)	(95,810)		95,810
Changes in reserves and designations	62,111	51,914	76,310	24,396
OTHER FINANCING SOURCES (USES) - NET	(648,876)	(659,987)	(374,120)	285,867
NET CHANGE IN FUND BALANCE	(718,471)	(718,471)	27,910	746,381
FUND BALANCE, JULY 1, 2008	718,471	718,471	718,471	
FUND BALANCE, JUNE 30, 2009	\$		746,381	746,381

Continued...

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS-Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	ROAD			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Taxes	\$ 4,093	4,095	4,635	540
Licenses, permits and franchises	3,047	3,047	3,416	369
Revenue from use of money and property:				
Investment income	2,568	2,568	3,973	1,405
Rents and concessions	25	25	13	(12)
Intergovernmental revenues:				
Federal	33,162	33,162	31,846	(1,316)
State	199,114	211,011	165,553	(45,458)
Other	8,765	8,765	3,463	(5,302)
Charges for services	23,213	23,213	26,444	3,231
Miscellaneous	400	400	302	(98)
TOTAL REVENUES	274,387	286,286	239,645	(46,641)
EXPENDITURES:				
Current-Public ways and facilities:				
Services and supplies	302,841	302,591	229,682	(72,909)
Other charges	2,087	2,337	1,019	(1,318)
Capital assets	300	300	79	(221)
TOTAL EXPENDITURES	305,228	305,228	230,780	(74,448)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(30,841)	(18,942)	8,865	27,807
OTHER FINANCING SOURCES (USES):				
Sales of capital assets	200	200	152	(48)
Transfers out	(2,259)	(2,259)	(2,024)	235
Appropriation for contingencies		(2)		2
Changes in reserves and designations	12,021	124	8,388	8,264
OTHER FINANCING SOURCES (USES) - NET	9,962	(1,937)	6,516	8,453
NET CHANGE IN FUND BALANCE	(20,879)	(20,879)	15,381	36,260
FUND BALANCE, JULY 1, 2008	20,879	20,879	20,879	
FUND BALANCE, JUNE 30, 2009	\$		36,260	36,260

Continued...

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS-Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	OTHER STREETS, HIGHWAYS, ROADS, AND BRIDGES			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Taxes	\$ 39,728	39,728	35,800	(3,928)
Fines, forfeitures and penalties	35	35	60	25
Revenue from use of money and property:				
Investment income	5,128	5,128	3,719	(1,409)
Rents and concessions	160	160	149	(11)
Intergovernmental revenues:				
Federal	2,486	2,486	2,950	464
State	389	389	271	(118)
Other	44,328	44,328	13,848	(30,480)
Charges for services	42,274	42,274	308	(41,966)
Miscellaneous			9	9
TOTAL REVENUES	134,528	134,528	57,114	(77,414)
EXPENDITURES:				
Current-Public ways and facilities:				
Services and supplies	199,547	199,398	86,717	(112,681)
Other charges	7,567	7,642	75	(7,567)
Capital assets	2,802	2,802	1,011	(1,791)
TOTAL EXPENDITURES	209,916	209,842	87,803	(122,039)
DEFICIENCY OF REVENUES OVER EXPENDITURES	(75,388)	(75,314)	(30,689)	44,625
OTHER FINANCING SOURCES (USES):				
Sales of capital assets			18	18
Transfers in	21,500	21,500	500	(21,000)
Transfers out	(21,845)	(21,919)	(597)	21,322
Appropriation for contingencies	(17,536)	(17,536)		17,536
Changes in reserves and designations	(2,259)	(2,259)	4,982	7,241
OTHER FINANCING SOURCES (USES) - NET	(20,140)	(20,214)	4,903	25,117
NET CHANGE IN FUND BALANCE	(95,528)	(95,528)	(25,786)	69,742
FUND BALANCE, JULY 1, 2008	95,528	95,528	95,528	
FUND BALANCE, JUNE 30, 2009	\$		69,742	69,742

Continued...

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS-Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	STREET LIGHTING DISTRICTS			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Taxes	\$ 18,621	18,621	19,217	596
Fines, forfeitures and penalties	102	102	278	176
Revenue from use of money and property-				
Investment income	2,145	2,145	1,315	(830)
Intergovernmental revenues:				
State	154	154	167	13
Other	484	484	337	(147)
Charges for services	4,516	4,516	4,782	266
Miscellaneous			489	489
TOTAL REVENUES	26,022	26,022	26,585	563
EXPENDITURES:				
Current-Public ways and facilities:				
Services and supplies	69,341	69,341	22,019	(47,322)
Capital assets	20	20	17	(3)
TOTAL EXPENDITURES	69,361	69,361	22,036	(47,325)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(43,339)	(43,339)	4,549	47,888
OTHER FINANCING SOURCES (USES):				
Transfers in	5,106	5,106	4,991	(115)
Transfers out	(5,106)	(5,106)	(4,991)	115
Appropriation for contingencies	(5,693)	(5,693)		5,693
Changes in reserves and designations	1,254	1,254	1,278	24
OTHER FINANCING SOURCES (USES) - NET	(4,439)	(4,439)	1,278	5,717
NET CHANGE IN FUND BALANCE	(47,778)	(47,778)	5,827	53,605
FUND BALANCE, JULY 1, 2008	47,778	47,778	47,778	
FUND BALANCE, JUNE 30, 2009	\$		53,605	53,605

Continued...

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS-Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	GARBAGE DISPOSAL DISTRICTS			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Taxes	\$ 5,067	5,067	5,174	107
Fines, forfeitures and penalties	215	215	385	170
Revenue from use of money and property-				
Investment income	890	890	420	(470)
Intergovernmental revenues-				
State	39	39	42	3
Charges for services	19,256	19,256	19,202	(54)
TOTAL REVENUES	25,467	25,467	25,223	(244)
EXPENDITURES:				
Current-Health and sanitation-				
Services and supplies	24,513	24,513	22,269	(2,244)
TOTAL EXPENDITURES	24,513	24,513	22,269	(2,244)
EXCESS OF REVENUES OVER EXPENDITURES	954	954	2,954	2,000
OTHER FINANCING SOURCES (USES):				
Appropriation for contingencies	(3,153)	(3,153)		3,153
Changes in reserves and designations	(3,806)	(3,806)	(3,660)	146
OTHER FINANCING SOURCES (USES) - NET	(6,959)	(6,959)	(3,660)	3,299
NET CHANGE IN FUND BALANCE	(6,005)	(6,005)	(706)	5,299
FUND BALANCE, JULY 1, 2008	6,005	6,005	6,005	
FUND BALANCE, JUNE 30, 2009	\$		5,299	5,299

Continued...

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS-Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	SEWER MAINTENANCE DISTRICTS			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Fines, forfeitures and penalties	\$ 152	152	348	196
Revenue from use of money and property-				
Investment income	527	527	291	(236)
Intergovernmental revenues-				
Other	15	15	28	13
Charges for services	30,927	30,927	30,661	(266)
Miscellaneous			9	9
TOTAL REVENUES	31,621	31,621	31,337	(284)
EXPENDITURES:				
Current-Health and sanitation:				
Services and supplies	38,452	37,713	27,169	(10,544)
Other charges	295	1,034	1,031	(3)
Capital assets	113	113		(113)
TOTAL EXPENDITURES	38,860	38,860	28,200	(10,660)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,239)	(7,239)	3,137	10,376
OTHER FINANCING SOURCES (USES):				
Transfers out	(470)	(470)	(156)	314
Appropriation for contingencies	(2,499)	(2,499)		2,499
Changes in reserves and designations	954	954	1,545	591
OTHER FINANCING SOURCES (USES) - NET	(2,015)	(2,015)	1,389	3,404
NET CHANGE IN FUND BALANCE	(9,254)	(9,254)	4,526	13,780
FUND BALANCE, JULY 1, 2008	9,254	9,254	9,254	
FUND BALANCE, JUNE 30, 2009	\$		13,780	13,780

Continued...

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS-Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	HEALTH SERVICES MEASURE B			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Taxes	\$ 232,460	232,460	231,304	(1,156)
Fines, forfeitures and penalties			1,471	1,471
Revenue from use of money and property- Investment income	4,000	4,000	2,349	(1,651)
TOTAL REVENUES	236,460	236,460	235,124	(1,336)
EXPENDITURES:				
Current-Health and sanitation:				
Services and supplies	26,744	26,744	23,580	(3,164)
Other charges	26,572	26,572	24,224	(2,348)
TOTAL EXPENDITURES	53,316	53,316	47,804	(5,512)
EXCESS OF REVENUES OVER EXPENDITURES	183,144	183,144	187,320	4,176
OTHER FINANCING SOURCES (USES):				
Transfers out	(216,603)	(216,603)	(216,565)	38
Appropriation for contingencies	(3,978)	(3,978)		3,978
Changes in reserves and designations			1,699	1,699
OTHER FINANCING SOURCES (USES) - NET	(220,581)	(220,581)	(214,866)	5,715
NET CHANGE IN FUND BALANCE	(37,437)	(37,437)	(27,546)	9,891
FUND BALANCE, JULY 1, 2008	37,437	37,437	37,437	
FUND BALANCE, JUNE 30, 2009	\$		9,891	9,891

Continued...

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS-Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	HEALTH AND SANITATION			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Licenses, permits and franchises	\$ 3,610	3,610	2,581	(1,029)
Fines, forfeitures and penalties	24,950	24,950	26,599	1,649
Revenue from use of money and property:				
Investment income	6,632	6,632	4,928	(1,704)
Rents and concessions			2	2
Intergovernmental revenues:				
State	200,058	212,946	208,053	(4,893)
Other	1,619	1,619	1,126	(493)
Charges for services	17,672	17,672	17,698	26
Miscellaneous			3,318	3,318
TOTAL REVENUES	254,541	267,429	264,305	(3,124)
EXPENDITURES:				
Current-Health and sanitation:				
Services and supplies	87,244	99,215	73,118	(26,097)
Capital assets	278	278	151	(127)
TOTAL EXPENDITURES	87,522	99,493	73,269	(26,224)
EXCESS OF REVENUES OVER EXPENDITURES	167,019	167,936	191,036	23,100
OTHER FINANCING SOURCES (USES):				
Transfers out	(271,460)	(272,377)	(212,155)	60,222
Appropriation for contingencies	(21,265)	(21,265)		21,265
Changes in reserves and designations	35,871	35,871	37,704	1,833
OTHER FINANCING SOURCES (USES) - NET	(256,854)	(257,771)	(174,451)	83,320
NET CHANGE IN FUND BALANCE	(89,835)	(89,835)	16,585	106,420
FUND BALANCE, JULY 1, 2008	89,835	89,835	89,835	
FUND BALANCE, JUNE 30, 2009	\$		106,420	106,420

Continued...

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS-Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	OTHER PUBLIC PROTECTION			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Licenses, permits and franchises	\$ 7	7		(7)
Fines, forfeitures and penalties	11,400	11,400	12,287	887
Revenue from use of money and property:				
Investment income	5,940	5,940	4,566	(1,374)
Rents and concessions			18,149	18,149
Intergovernmental revenues:				
Federal			47	47
State	16,000	16,000	15,179	(821)
Other			1,181	1,181
Charges for services	13,910	13,910	14,814	904
Miscellaneous	44,643	44,643	27,407	(17,236)
TOTAL REVENUES	91,900	91,900	93,630	1,730
EXPENDITURES:				
Current-Public protection:				
Services and supplies	142,993	142,393	53,016	(89,377)
Other charges	3,633	3,633	3,630	(3)
Capital assets	33,369	33,869	9,361	(24,508)
TOTAL EXPENDITURES	179,995	179,895	66,007	(113,888)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(88,095)	(87,995)	27,623	115,618
OTHER FINANCING SOURCES (USES):				
Sales of capital assets	60	60	63	3
Transfers in	3,633	3,633	3,633	
Transfers out	(44,526)	(44,626)	(14,717)	29,909
Appropriation for contingencies	(21,133)	(21,133)		21,133
Changes in reserves and designations	(1,865)	(1,865)	1,065	2,930
OTHER FINANCING SOURCES (USES) - NET	(63,831)	(63,931)	(9,956)	53,975
NET CHANGE IN FUND BALANCE	(151,926)	(151,926)	17,667	169,593
FUND BALANCE, JULY 1, 2008	151,926	151,926	151,926	
FUND BALANCE, JUNE 30, 2009	\$		169,593	169,593

Continued...

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS-Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	PUBLIC ASSISTANCE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Licenses, permits and franchises	\$ 1,195	1,195	1,336	141
Fines, forfeitures and penalties	2,016	2,016	2,228	212
Revenue from use of money and property-				
Investment income	33	33	33	
Charges for services	2,987	2,987	3,475	488
Miscellaneous	3,642	3,642	3,280	(362)
TOTAL REVENUES	9,873	9,873	10,352	479
EXPENDITURES:				
Current-Public assistance- Services and supplies	14,720	14,254	7,747	(6,507)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,847)	(4,381)	2,605	6,986
OTHER FINANCING SOURCES (USES):				
Transfers out	(2,107)	(2,573)	(2,499)	74
Appropriation for contingencies	(1,739)	(1,739)		1,739
Changes in reserves and designations	1,868	1,868	2,156	288
OTHER FINANCING SOURCES (USES) - NET	(1,978)	(2,444)	(343)	2,101
NET CHANGE IN FUND BALANCE	(6,825)	(6,825)	2,262	9,087
FUND BALANCE, JULY 1, 2008	6,825	6,825	6,825	
FUND BALANCE, JUNE 30, 2009	\$		9,087	9,087

Continued...

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS-Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	RECREATION			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Licenses, permits and franchises	\$ 13	13	15	2
Fines, forfeitures and penalties	18	18	20	2
Revenue from use of money and property:				
Investment income	66	66	97	31
Rents and concessions	576	576	428	(148)
Charges for services	3,791	3,791	4,837	1,046
Miscellaneous	2,146	2,146	2,756	610
TOTAL REVENUES	6,610	6,610	8,153	1,543
EXPENDITURES:				
Current-Recreation and cultural services- Services and supplies	22,987	23,017	7,931	(15,086)
TOTAL EXPENDITURES	22,987	23,017	7,931	(15,086)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(16,377)	(16,407)	222	16,629
OTHER FINANCING SOURCES (USES):				
Transfers in	59	89	30	(59)
Transfers out	(3,143)	(3,143)	(587)	2,556
Appropriation for contingencies	(2,064)	(2,064)		2,064
Changes in reserves and designations	(2,799)	(2,799)	(2,751)	48
OTHER FINANCING SOURCES (USES) - NET	(7,947)	(7,917)	(3,308)	4,609
NET CHANGE IN FUND BALANCE	(24,324)	(24,324)	(3,086)	21,238
FUND BALANCE, JULY 1, 2008	24,324	24,324	24,324	
FUND BALANCE, JUNE 30, 2009	\$		21,238	21,238

Continued...

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS-Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	COURTHOUSE TEMPORARY CONSTRUCTION			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Fines, forfeitures and penalties	\$ 19,600	19,600	21,175	1,575
Revenue from use of money and property:				
Investment income	2,200	2,200	2,009	(191)
Rents and concessions	79	79	45	(34)
TOTAL REVENUES	21,879	21,879	23,229	1,350
EXPENDITURES:				
Current-Public protection:				
Services and supplies	69,311	69,311	1,812	(67,499)
Other charges	27,399	27,399	26,583	(816)
TOTAL EXPENDITURES	96,710	96,710	28,395	(68,315)
DEFICIENCY OF REVENUES OVER EXPENDITURES	(74,831)	(74,831)	(5,166)	69,665
OTHER FINANCING SOURCES (USES)-				
Appropriation for contingencies	(4,955)	(4,955)		4,955
NET CHANGE IN FUND BALANCE	(79,786)	(79,786)	(5,166)	74,620
FUND BALANCE, JULY 1, 2008	79,786	79,786	79,786	
FUND BALANCE, JUNE 30, 2009	\$		74,620	74,620

Continued...

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS-Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Fines, forfeitures and penalties	\$ 22,822	22,822	24,523	1,701
Revenue from use of money and property-				
Investment income	880	880	1,469	589
TOTAL REVENUES	23,702	23,702	25,992	2,290
EXPENDITURES:				
Current-Public protection:				
Services and supplies	51,483	51,483	8,009	(43,474)
Other charges	13,940	13,940	8,458	(5,482)
Capital Outlay	420	420		(420)
TOTAL EXPENDITURES	65,843	65,843	16,467	(49,376)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(42,141)	(42,141)	9,525	51,666
OTHER FINANCING SOURCES (USES):				
Transfers out	(3,633)	(3,633)	(3,633)	
Appropriation for contingencies	(6,925)	(6,925)		6,925
OTHER FINANCING SOURCES (USES) - NET	(10,558)	(10,558)	(3,633)	6,925
NET CHANGE IN FUND BALANCE	(52,699)	(52,699)	5,892	58,591
FUND BALANCE, JULY 1, 2008	52,699	52,699	52,699	
FUND BALANCE, JUNE 30, 2009	\$		58,591	58,591

Continued...

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS-Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	REGISTRAR RECORDER IMPROVEMENT			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES-				
Charges for services	\$ 19,274	19,274	11,761	(7,513)
OTHER FINANCING SOURCES (USES):				
Transfers out	(47,682)	(47,682)	(14,843)	32,839
Appropriation for contingencies	(680)	(680)		680
Changes in reserves and designations	25,998	25,998	25,999	1
OTHER FINANCING SOURCES (USES) - NET	(22,364)	(22,364)	11,156	33,520
NET CHANGE IN FUND BALANCE	(3,090)	(3,090)	22,917	26,007
FUND BALANCE, JULY 1, 2008	3,090	3,090	3,090	
FUND BALANCE, JUNE 30, 2009	\$		26,007	26,007

Continued...

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS-Continued
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	OTHER SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Licenses, permits and franchises	\$ 2,065	2,065	2,599	534
Fines, forfeitures and penalties	150	150		(150)
Revenue from use of money and property:				
Investment income	2,132	2,132	2,007	(125)
Rents and concessions	4,250	4,250	4,419	169
Royalties	10	10	8	(2)
Charges for services	1,298	1,298	2,343	1,045
Miscellaneous			454	454
TOTAL REVENUES	9,905	9,905	11,830	1,925
EXPENDITURES:				
Current-General government:				
Salaries and employee benefits	5,800	5,853	5,853	
Services and supplies	54,028	56,290	13,259	(43,031)
Other charges	4,128	4,128	4,001	(127)
Capital assets	2,837	2,837	429	(2,408)
TOTAL EXPENDITURES	66,793	69,108	23,542	(45,566)
DEFICIENCY OF REVENUES OVER EXPENDITURES	(56,888)	(59,203)	(11,712)	47,491
OTHER FINANCING SOURCES (USES):				
Sales of capital assets	3,806	3,806	4,652	846
Transfers in	13,800	14,525	13,540	(985)
Transfers out	(44,509)	(44,619)	(5,242)	39,377
Appropriation for contingencies	(4,188)	(4,188)		4,188
Changes in reserves and designations	(5,126)	(3,426)	(2,095)	1,331
OTHER FINANCING SOURCES (USES) - NET	(36,217)	(33,902)	10,855	44,757
NET CHANGE IN FUND BALANCE	(93,105)	(93,105)	(857)	92,248
FUND BALANCE, JULY 1, 2008	93,105	93,105	93,105	
FUND BALANCE, JUNE 30, 2009	\$		92,248	92,248

COUNTY OF LOS ANGELES
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
 JUNE 30, 2009 (in thousands)

	Detention Facilities	Flood Control District	Regional Park and Open Space District	Joint Powers Authorities
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Pooled cash and investments:				
Operating	\$		58,327	
Other			65	
Total pooled cash and investments			<u>58,392</u>	
Other investments				246,875
Taxes receivable		628		
Interest receivable			142	
Due from other funds				
 TOTAL ASSETS		 <u>628</u>	 <u>58,534</u>	 <u>246,875</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Other payables	\$	62		
Deferred revenue		507		
 TOTAL LIABILITIES		 <u>569</u>		
 FUND BALANCES - reserved for debt service		 <u>59</u>	 <u>58,534</u>	 <u>246,875</u>
 TOTAL LIABILITIES AND FUND BALANCES		 <u>628</u>	 <u>58,534</u>	 <u>246,875</u>

Public Buildings	LA County Securitization Corporation	Total	
			ASSETS
			Pooled cash and investments:
\$		\$	Operating
		58,327	Other
		65	Total pooled cash and investments
		58,392	Other investments
90,664	32,238	369,777	Taxes receivable
		628	Interest receivable
7		149	Due from other funds
	266,794	266,794	
\$	299,032	\$	TOTAL ASSETS
90,671		695,740	
			LIABILITIES AND FUND BALANCES
			LIABILITIES:
\$		\$	Other payables
430		492	Deferred revenue
		507	
430		999	TOTAL LIABILITIES
90,241	299,032	694,741	FUND BALANCES - reserved for debt service
\$	299,032	\$	TOTAL LIABILITIES AND FUND BALANCES
90,671		695,740	

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	Detention Facilities	Flood Control District	Regional Park and Open Space District	Joint Powers Authorities
REVENUES:				
Revenue from use of money/property -				
Investment income	\$	11	3,149	12,822
Miscellaneous				
TOTAL REVENUE		<u>11</u>	<u>3,149</u>	<u>12,822</u>
EXPENDITURES - Debt service:				
Principal		14,505	23,120	23,120
Interest and other charges		4,576	12,790	12,822
TOTAL EXPENDITURES		<u>19,081</u>	<u>35,910</u>	<u>35,942</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>(19,070)</u>	<u>(32,761)</u>	<u>(23,120)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in		19,078	33,280	
Transfers out	(81)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>(81)</u>	<u>19,078</u>	<u>33,280</u>	
NET CHANGE IN FUND BALANCES	(81)	8	519	(23,120)
FUND BALANCE, JULY 1, 2008	<u>81</u>	<u>51</u>	<u>58,015</u>	<u>269,995</u>
FUND BALANCE, JUNE 30, 2009	<u>\$</u>	<u>59</u>	<u>58,534</u>	<u>246,875</u>

Public Buildings	LA County Securitization Corporation	Total	
\$ 1,433	1,085	\$ 18,500	REVENUES:
826	29,950	30,776	Revenue from use of money/property -
2,259	31,035	49,276	Investment income
			Miscellaneous
			TOTAL REVENUES
			EXPENDITURES - Debt service:
63,326		124,071	Principal
33,576	39	63,803	Interest and other charges
96,902	39	187,874	TOTAL EXPENDITURES
			EXCESS (DEFICIENCY) OF REVENUES
(94,643)	30,996	(138,598)	OVER EXPENDITURES
			OTHER FINANCING SOURCES (USES):
99,932		152,290	Transfers in
	(35,953)	(36,034)	Transfers out
99,932	(35,953)	116,256	TOTAL OTHER FINANCING SOURCES (USES)
5,289	(4,957)	(22,342)	NET CHANGE IN FUND BALANCES
84,952	303,989	717,083	FUND BALANCE, JULY 1, 2008
\$ 90,241	299,032	\$ 694,741	FUND BALANCE, JUNE 30, 2009

COUNTY OF LOS ANGELES
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	REGIONAL PARK AND OPEN SPACE DISTRICT			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FROM FINAL BUDGET OVER (UNDER)
REVENUES:				
Revenue from use of money and property-				
Investment income	\$ 1,495	1,495	2,822	1,327
EXPENDITURES:				
Debt service:				
Principal	23,120	23,120	23,120	
Interest	22,618	22,619	12,790	(9,829)
TOTAL EXPENDITURES	45,738	45,739	35,910	(9,829)
DEFICIENCY OF REVENUES OVER EXPENDITURES	(44,243)	(44,244)	(33,088)	11,156
OTHER FINANCING SOURCES (USES):				
Transfers in	36,145	36,145	33,280	(2,865)
Appropriation for contingencies	(711)	(711)		711
Changes in reserves and designations	(1,703)	(1,702)	(906)	796
OTHER FINANCING SOURCES (USES) - NET	33,731	33,732	32,374	(1,358)
NET CHANGE IN FUND BALANCE	(10,512)	(10,512)	(714)	9,798
FUND BALANCE, JULY 1, 2008	10,512	10,512	10,512	
FUND BALANCE, JUNE 30, 2009	\$		9,798	9,798

COUNTY OF LOS ANGELES
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
 JUNE 30, 2009 (in thousands)

	Accumulative Capital Outlay	Flood Control District	Improvement Districts	Public Buildings	Gap Loan	Total
ASSETS						
Pooled cash and investments:						
Operating	\$ 76,272	99	11		123,927	\$ 200,309
Other	183				268	451
Total pooled cash and investments	<u>76,455</u>	<u>99</u>	<u>11</u>		<u>124,195</u>	<u>200,760</u>
Other investments		275		2,799		3,074
Interest receivable	266				476	742
Other receivables	6,310					6,310
Due from other funds	<u>10,770</u>					<u>10,770</u>
TOTAL ASSETS	<u><u>\$ 93,801</u></u>	<u><u>374</u></u>	<u><u>11</u></u>	<u><u>2,799</u></u>	<u><u>124,671</u></u>	<u><u>\$ 221,656</u></u>
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$ 4,952					\$ 4,952
Due to other funds	<u>4,781</u>				6,517	<u>11,298</u>
TOTAL LIABILITIES	<u>9,733</u>				<u>6,517</u>	<u>16,250</u>
FUND BALANCES:						
Reserved for:						
Encumbrances	8,227					8,227
Assets unavailable for appropriation	8,187					8,187
Unreserved-Undesignated	<u>67,654</u>	<u>374</u>	<u>11</u>	<u>2,799</u>	<u>118,154</u>	<u>188,992</u>
TOTAL FUND BALANCES	<u>84,068</u>	<u>374</u>	<u>11</u>	<u>2,799</u>	<u>118,154</u>	<u>205,406</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 93,801</u></u>	<u><u>374</u></u>	<u><u>11</u></u>	<u><u>2,799</u></u>	<u><u>124,671</u></u>	<u><u>\$ 221,656</u></u>

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	Accumulative Capital Outlay	Flood Control District	Improvement Districts	Public Buildings	Gap Loan	Total
REVENUES:						
Revenue from use of money and property -						
Investment income	\$ 2,288	1		111	3,883	\$ 6,283
Intergovernmental revenues:						
Federal	1,200					1,200
State	1,463					1,463
Charges for services	6,579					6,579
Miscellaneous	34,803					34,803
TOTAL REVENUES	46,333	1		111	3,883	50,328
EXPENDITURES - Capital outlay	71,948	53		2,613		74,614
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,615)	(52)		(2,502)	3,883	(24,286)
OTHER FINANCING SOURCES (USES) :						
Transfers in	18,102					18,102
Transfers out	(472)	(26)		(1,469)	(6,517)	(8,484)
OTHER FINANCING SOURCES (USES) - NET	17,630	(26)		(1,469)	(6,517)	9,618
NET CHANGE IN FUND BALANCES	(7,985)	(78)		(3,971)	(2,634)	(14,668)
FUND BALANCE, JULY 1, 2008	92,053	452	11	6,770	120,788	220,074
FUND BALANCE, JUNE 30, 2009	\$ 84,068	374	11	2,799	118,154	\$ 205,406

COUNTY OF LOS ANGELES
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS - PERMANENT FUNDS
 JUNE 30, 2009 (in thousands)

	<u>Annuities</u>	<u>Endowments</u>	<u>Total</u>
ASSETS			
Pooled cash and investments:			
Operating	\$ 601	2,418	\$ 3,019
Other	<u>1</u>	<u>5</u>	<u>6</u>
Total pooled cash and investments	<u>602</u>	<u>2,423</u>	<u>3,025</u>
Other investments	106		106
Interest receivable	<u>4</u>	<u>8</u>	<u>12</u>
 TOTAL ASSETS	 <u>\$ 712</u>	 <u>2,431</u>	 <u>\$ 3,143</u>
 LIABILITIES - Due to other funds	 \$	 124	 \$ 124
 FUND BALANCES - Reserved for annuities and endowments	 <u>712</u>	 <u>2,307</u>	 <u>3,019</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 712</u>	 <u>2,431</u>	 <u>\$ 3,143</u>

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	<u>Annuities</u>	<u>Endowments</u>	<u>Total</u>
REVENUES:			
Revenue from use of money and property -			
Investment income	<u>\$ 59</u>	<u>66</u>	<u>\$ 125</u>
EXPENDITURES - General government	<u>68</u>	<u>130</u>	<u>198</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	(9)	(64)	(73)
OTHER FINANCING SOURCES (USES)-			
Transfers out	<u>(363)</u>	<u></u>	<u>(363)</u>
NET CHANGE IN FUND BALANCES	(372)	(64)	(436)
FUND BALANCE, JULY 1, 2008	<u>1,084</u>	<u>2,371</u>	<u>3,455</u>
FUND BALANCE, JUNE 30, 2009	<u>\$ 712</u>	<u>2,307</u>	<u>\$ 3,019</u>

NONMAJOR ENTERPRISE FUNDS

COUNTY OF LOS ANGELES
NONMAJOR ENTERPRISE FUNDS

The Aviation Enterprise Fund was established to provide for the maintenance and operations of the five airports which are owned by the County. Operating revenues are derived primarily from charges for services and rentals associated with airport operations.

The Community Development Commission Enterprise Fund was established to provide for the operation, maintenance and management of certain housing developments. Revenues are derived primarily from tenant rentals and federal grants.

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 JUNE 30, 2009 (in thousands)

	Aviation	Community Development Commission	Total Nonmajor Enterprise Funds
ASSETS			
Current assets:			
Pooled cash and investments:			
Operating	\$ 4,863		\$ 4,863
Other	6		6
Total pooled cash and investments	<u>4,869</u>		<u>4,869</u>
Other investments		30,380	30,380
Interest receivable	13		13
Other receivables	525	7,931	8,456
Due from other funds	53		53
Inventories		11	11
Total current assets	<u>5,460</u>	<u>38,322</u>	<u>43,782</u>
Noncurrent assets:			
Capital assets:			
Land and easements	134,066	65,094	199,160
Buildings and improvements	34,437	145,530	179,967
Equipment	1,671	1,504	3,175
Infrastructure	41,505		41,505
Construction in progress	988	270	1,258
Less accumulated depreciation	<u>(52,650)</u>	<u>(135,624)</u>	<u>(188,274)</u>
Total capital assets - net	<u>160,017</u>	<u>76,774</u>	<u>236,791</u>
Total noncurrent assets	<u>160,017</u>	<u>76,774</u>	<u>236,791</u>
TOTAL ASSETS	<u>165,477</u>	<u>115,096</u>	<u>280,573</u>
LIABILITIES			
Current liabilities:			
Accounts payable	262	2,812	3,074
Other payables	1,384	1,623	3,007
Due to other funds	249		249
Unearned revenue		530	530
Current portion of long-term liabilities		987	987
Total current liabilities	<u>1,895</u>	<u>5,952</u>	<u>7,847</u>
Noncurrent liabilities:			
Accrued vacation and sick leave		211	211
Bonds and notes payable		3,324	3,324
Total noncurrent liabilities		<u>3,535</u>	<u>3,535</u>
TOTAL LIABILITIES	<u>1,895</u>	<u>9,487</u>	<u>11,382</u>
NET ASSETS			
Invested in capital assets, net of related debt	160,017	73,094	233,111
Restricted:			
Debt service		2,969	2,969
Special purpose		29,546	29,546
Unrestricted	3,565		3,565
TOTAL NET ASSETS	<u>\$ 163,582</u>	<u>105,609</u>	<u>\$ 269,191</u>

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	Aviation	Community Development Commission	Total Nonmajor Enterprise Funds
	<u> </u>	<u> </u>	<u> </u>
OPERATING REVENUES:			
Rentals	\$ 2,805	11,777	\$ 14,582
Charges for services	323		323
Other		888	888
	<u> </u>	<u> </u>	<u> </u>
TOTAL OPERATING REVENUES	<u>3,128</u>	<u>12,665</u>	<u>15,793</u>
OPERATING EXPENSES:			
Services and supplies	2,582	266,819	269,401
Other professional services	840		840
Depreciation and amortization	1,651	1,159	2,810
	<u> </u>	<u> </u>	<u> </u>
TOTAL OPERATING EXPENSES	<u>5,073</u>	<u>267,978</u>	<u>273,051</u>
OPERATING LOSS	<u>(1,945)</u>	<u>(255,313)</u>	<u>(257,258)</u>
NONOPERATING REVENUES (EXPENSES):			
Interest income	91	1,686	1,777
Interest expense		(223)	(223)
Intergovernmental revenues:			
State	25		25
Federal	120	230,490	230,610
	<u> </u>	<u> </u>	<u> </u>
TOTAL NONOPERATING REVENUES	<u>236</u>	<u>231,953</u>	<u>232,189</u>
LOSS BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(1,709)</u>	<u>(23,360)</u>	<u>(25,069)</u>
Capital contributions	671		671
Transfers in		2,980	2,980
	<u> </u>	<u> </u>	<u> </u>
CHANGE IN NET ASSETS	<u>(1,038)</u>	<u>(20,380)</u>	<u>(21,418)</u>
TOTAL NET ASSETS, JULY 1, 2008	<u>164,620</u>	<u>125,989</u>	<u>290,609</u>
TOTAL NET ASSETS, JUNE 30, 2009	<u>\$ 163,582</u>	<u>105,609</u>	<u>\$ 269,191</u>

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	Aviation	Community Development Commission	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Rentals received	\$ 2,805	8,956	\$ 11,761
Cash received from charges for services	1,599		1,599
Other operating revenues		888	888
Cash paid for salaries and employee benefits		26	26
Cash paid for services and supplies	(2,929)	(265,994)	(268,923)
Other operating expenses	(840)		(840)
Net cash provided by (required for) operating activities	<u>635</u>	<u>(256,124)</u>	<u>(255,489)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Intergovernmental receipts	145	230,490	230,635
Transfers in		2,980	2,980
Net cash provided by noncapital financing activities	<u>145</u>	<u>233,470</u>	<u>233,615</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital contributions	671		671
Proceeds from bonds and notes		5	5
Interest paid on capital borrowing		(223)	(223)
Principal payments on bonds		(830)	(830)
Acquisition and construction of capital assets	(1,117)	(3,099)	(4,216)
Net cash required for capital and related financing activities	<u>(446)</u>	<u>(4,147)</u>	<u>(4,593)</u>
CASH FLOWS FROM INVESTING ACTIVITIES -			
Interest income received	<u>81</u>	<u>1,686</u>	<u>1,767</u>
Net increase (decrease) in cash and cash equivalents	415	(25,115)	(24,700)
Cash and cash equivalents, July 1, 2008	<u>4,454</u>	<u>55,495</u>	<u>59,949</u>
Cash and cash equivalents, June 30, 2009	<u>\$ 4,869</u>	<u>30,380</u>	<u>\$ 35,249</u>

Continued...

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF CASH FLOWS - Continued
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	Aviation	Community Development Commission	Total Nonmajor Enterprise Funds
	<u>Aviation</u>	<u>Community Development Commission</u>	<u>Total Nonmajor Enterprise Funds</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (REQUIRED FOR) OPERATING ACTIVITIES:			
Operating loss	\$ (1,945)	(255,313)	\$ (257,258)
Adjustments to reconcile operating loss to net cash provided by (required for) operating activities:			
Depreciation and amortization	1,651	1,159	2,810
Other charges - net	9		9
(Increase) decrease in:			
Other receivables	1,281	(3,037)	(1,756)
Due from other funds	(5)		(5)
Inventories		(11)	(11)
Increase (decrease) in:			
Accounts payable	(883)	(38)	(921)
Other payables	440	874	1,314
Accrued vacation and sick leave		26	26
Due to other funds	87		87
Unearned revenue		216	216
	<u>2,580</u>	<u>(811)</u>	<u>1,769</u>
TOTAL ADJUSTMENTS			
	<u>2,580</u>	<u>(811)</u>	<u>1,769</u>
NET CASH PROVIDED BY (REQUIRED FOR) OPERATING ACTIVITIES	<u>\$ 635</u>	<u>(256,124)</u>	<u>\$ (255,489)</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET ASSETS:			
Pooled cash and investments	\$ 4,869		\$ 4,869
Other investments		30,380	30,380
	<u>4,869</u>	<u>30,380</u>	<u>35,249</u>
TOTAL	<u>\$ 4,869</u>	<u>30,380</u>	<u>\$ 35,249</u>

INTERNAL SERVICE FUNDS

COUNTY OF LOS ANGELES
INTERNAL SERVICE FUNDS

The Public Works Fund was established to account for the cost of services provided by the Department of Public Works to the Road Fund, Flood Control District, County Engineer and various other special districts and agencies. Costs are recovered through billings for services.

The Equipment Acquisition Fund was established to account for the operations of the Los Angeles County Capital Asset Leasing Corporation. County departments are charged for equipment items acquired on their behalf. The charges represent recovery of equipment depreciation expense and bond interest expense.

The Community Development Commission Internal Service Fund was established to account for the accumulation of resources for, and the payment of, services provided to various departments within the Commission. The charges for services are on a cost-reimbursement basis.

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF NET ASSETS
 INTERNAL SERVICE FUNDS
 JUNE 30, 2009 (in thousands)

	Public Works	Equipment Acquisition	Community Development Commission	Total
ASSETS				
Current assets:				
Pooled cash and investments:				
Operating	\$ 44,012	4,564		\$ 48,576
Other	9,257	24		9,281
Total pooled cash and investments	<u>53,269</u>	<u>4,588</u>		<u>57,857</u>
Other investments			8,131	8,131
Interest receivable	152	55		207
Other receivables	6,744		45	6,789
Due from other funds	65,868	42		65,910
Inventories	9,725		44	9,769
Total current assets	<u>135,758</u>	<u>4,685</u>	<u>8,220</u>	<u>148,663</u>
Noncurrent assets:				
Restricted assets		14,124		14,124
Net pension obligation	5,150			5,150
Capital assets:				
Buildings and improvements	1,734			1,734
Equipment	127,549	85,222	4,949	217,720
Less accumulated depreciation	<u>(68,055)</u>	<u>(41,749)</u>	<u>(4,600)</u>	<u>(114,404)</u>
Total capital assets - net	<u>61,228</u>	<u>43,473</u>	<u>349</u>	<u>105,050</u>
Total noncurrent assets	<u>66,378</u>	<u>57,597</u>	<u>349</u>	<u>124,324</u>
TOTAL ASSETS	<u>202,136</u>	<u>62,282</u>	<u>8,569</u>	<u>272,987</u>
LIABILITIES				
Current liabilities:				
Accounts payable	4,820	185	534	5,539
Accrued payroll	24,402			24,402
Other payables	1,811			1,811
Accrued interest payable		209		209
Due to other funds	36,845		72	36,917
Advances from other funds	22,000			22,000
Unearned revenue	711			711
Current portion of long-term liabilities	52,187	25,095	385	77,667
Total current liabilities	<u>142,776</u>	<u>25,489</u>	<u>991</u>	<u>169,256</u>
Noncurrent liabilities:				
Accrued vacation and sick leave	37,606		51	37,657
Bonds and notes payable		30,470		30,470
Pension bonds payable	15,998			15,998
Workers' compensation liability	11,736		2,795	14,531
Litigation and self-insurance liability			1,341	1,341
OPEB obligation	84,482			84,482
Total noncurrent liabilities	<u>149,822</u>	<u>30,470</u>	<u>4,187</u>	<u>184,479</u>
TOTAL LIABILITIES	<u>292,598</u>	<u>55,959</u>	<u>5,178</u>	<u>353,735</u>
NET ASSETS				
Invested in capital assets, net of related debt	61,228	5,577	349	67,154
Restricted:				
Debt service		13,915		13,915
Special purpose			3,042	3,042
Unrestricted (Deficit)	(151,690)	(13,169)		(164,859)
TOTAL NET ASSETS (DEFICIT)	<u>\$ (90,462)</u>	<u>6,323</u>	<u>3,391</u>	<u>\$ (80,748)</u>

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	Public Works	Equipment Acquisition	Community Development Commission	Total
OPERATING REVENUES:				
Rentals	\$ 2	25,729		\$ 25,731
Charges for services	420,316		13,289	433,605
TOTAL OPERATING REVENUES	<u>420,318</u>	<u>25,729</u>	<u>13,289</u>	<u>459,336</u>
OPERATING EXPENSES:				
Salaries and employee benefits	348,699			348,699
Services and supplies	29,674	13	14,038	43,725
Other professional services	32,672			32,672
Depreciation and amortization	8,998	20,970	294	30,262
TOTAL OPERATING EXPENSES	<u>420,043</u>	<u>20,983</u>	<u>14,332</u>	<u>455,358</u>
OPERATING INCOME (LOSS)	<u>275</u>	<u>4,746</u>	<u>(1,043)</u>	<u>3,978</u>
NONOPERATING REVENUES (EXPENSES) :				
Interest income	654	386	176	1,216
Interest expense	(3,639)	(1,229)	(1)	(4,869)
Intergovernmental revenues - Federal			785	785
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(2,985)</u>	<u>(843)</u>	<u>960</u>	<u>(2,868)</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(2,710)</u>	<u>3,903</u>	<u>(83)</u>	<u>1,110</u>
Transfers in	4,059		303	4,362
Transfers out		(2,624)	(265)	(2,889)
CHANGE IN NET ASSETS	1,349	1,279	(45)	2,583
TOTAL NET ASSETS (DEFICIT), JULY 1, 2008	<u>(91,811)</u>	<u>5,044</u>	<u>3,436</u>	<u>(83,331)</u>
TOTAL NET ASSETS (DEFICIT), JUNE 30, 2009	<u>\$ (90,462)</u>	<u>6,323</u>	<u>3,391</u>	<u>\$ (80,748)</u>

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	Public Works	Equipment Acquisition	Community Development Commission	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Rentals received	\$ 2	25,779		\$ 25,781
Cash received from charges for services to other funds	414,170		13,302	427,472
Cash paid for salaries and employee benefits	(334,601)			(334,601)
Cash paid for services and supplies	(50,853)	(13)	(14,661)	(65,527)
Other operating expenses	(32,672)			(32,672)
Net cash provided by (required for) operating activities	(3,954)	25,766	(1,359)	20,453
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Interest paid on pension bonds	(3,639)			(3,639)
Intergovernmental receipts			785	785
Transfers in	4,059		303	4,362
Transfers out		(2,624)	(265)	(2,889)
Net cash provided by (required for) noncapital financing activities	420	(2,624)	823	(1,381)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from bonds and notes		25,000		25,000
Interest paid on capital borrowing		(1,189)	(1)	(1,190)
Principal payments on bonds and notes		(15,815)		(15,815)
Principal payments on capital leases			(60)	(60)
Acquisition and construction of capital assets	(7,256)	(27,104)	(66)	(34,426)
Net cash required for capital and related financing activities	(7,256)	(19,108)	(127)	(26,491)
CASH FLOWS FROM INVESTING ACTIVITIES -				
Interest income received	263	362	176	801
Net increase (decrease) in cash and cash equivalents	(10,527)	4,396	(487)	(6,618)
Cash and cash equivalents July 1, 2008	63,796	14,316	8,618	86,730
Cash and cash equivalents June 30, 2009	\$ 53,269	18,712	8,131	\$ 80,112

Continued...

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF CASH FLOWS - Continued
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	Public Works	Equipment Acquisition	Community Development Commission	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (REQUIRED FOR) OPERATING ACTIVITIES:				
Operating income (loss)	\$ 275	4,746	(1,043)	\$ 3,978
Adjustments to reconcile operating income (loss) to net cash provided by (required for) operating activities:				
Depreciation and amortization	8,998	20,970	294	30,262
Other charges - net	(13,118)			(13,118)
(Increase) decrease in:				
Interest receivable	90			90
Other receivables	(1,043)		13	(1,030)
Due from other funds	(6,602)	50		(6,552)
Inventories	(2,094)		1	(2,093)
Net pension obligation	2,150			2,150
Increase (decrease) in:				
Accounts payable	1,429		46	1,475
Accrued payroll	957			957
Other payables	71			71
Accrued vacation and sick leave	1,789		(676)	1,113
Due to other funds	(7,396)		6	(7,390)
Unearned revenue	524			524
Pension bonds payable	(12,299)			(12,299)
Workers' compensation liability	(22,415)			(22,415)
OPEB liability	44,730			44,730
TOTAL ADJUSTMENTS	(4,229)	21,020	(316)	16,475
NET CASH PROVIDED BY (REQUIRED FOR) OPERATING ACTIVITIES	<u>\$ (3,954)</u>	<u>25,766</u>	<u>(1,359)</u>	<u>\$ 20,453</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET ASSETS:				
Pooled cash and investments	\$ 53,269	4,588		\$ 57,857
Other investments			8,131	8,131
Restricted assets		14,124		14,124
TOTAL	<u>\$ 53,269</u>	<u>18,712</u>	<u>8,131</u>	<u>\$ 80,112</u>

FIDUCIARY FUNDS

COUNTY OF LOS ANGELES
FIDUCIARY FUNDS

POOLED INVESTMENT TRUST FUND

The Pooled Investment Trust Fund was established to account for net assets of the County's external investment pool. The fund primarily consists of deposits held on behalf of School Districts and Sanitation Districts.

SPECIFIC INVESTMENT TRUST FUND

The Specific Investment Trust Fund is used to account for the net assets of individual investment accounts, in aggregate. The related investment activity occurs separately from the County's investment pool and is provided as a service to external investors.

AGENCY

Agency funds have been established to account for cash and other assets and related liabilities of such funds as temporary funds for deposits of unapportioned taxes, departmental funds, and clearing and revolving funds.

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS - INVESTMENT TRUST FUNDS
 JUNE 30, 2009 (in thousands)

	Pooled Investment Trust Fund	Specific Investment Trust Fund	Total
ASSETS			
Pooled cash and investments	\$ 13,329,209		\$ 13,329,209
Other investments		269,057	269,057
Interest receivable	<u>77,068</u>	<u>18,403</u>	<u>95,471</u>
 TOTAL ASSETS	 <u>13,406,277</u>	 <u>287,460</u>	 <u>13,693,737</u>
 NET ASSETS			
Held in trust for investment trust fund participants	<u>\$ 13,406,277</u>	<u>287,460</u>	<u>\$ 13,693,737</u>

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS - INVESTMENT TRUST FUNDS
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	Pooled Investment Trust Fund	Specific Investment Trust Fund	Total
	<u> </u>	<u> </u>	<u> </u>
ADDITIONS:			
Contributions to investment trust funds	\$ 40,019,117	1,457,359	\$ 41,476,476
Interest income	<u>352,361</u>	<u>21,345</u>	<u>373,706</u>
TOTAL ADDITIONS	<u>40,371,478</u>	<u>1,478,704</u>	<u>41,850,182</u>
DEDUCTIONS -			
Distribution from investment trust funds	<u>40,365,918</u>	<u>1,679,164</u>	<u>42,045,082</u>
CHANGE IN NET ASSETS	5,560	(200,460)	(194,900)
NET ASSETS HELD IN TRUST, JULY 1, 2008	<u>13,400,717</u>	<u>487,920</u>	<u>13,888,637</u>
NET ASSETS HELD IN TRUST, JUNE 30, 2009	<u>\$ 13,406,277</u>	<u>287,460</u>	<u>\$ 13,693,737</u>

COUNTY OF LOS ANGELES
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS - AGENCY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2009 (in thousands)

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<u>TOTAL AGENCY FUNDS</u>				
ASSETS				
Pooled cash and investments	\$ 1,261,788	123,226,979	123,324,955	\$ 1,163,812
Other investments	43,927	603	44,229	301
Taxes receivable	310,536	1,003,897	865,926	448,507
Interest receivable	2,498	4,824	2,583	4,739
TOTAL ASSETS	<u>\$ 1,618,749</u>	<u>124,236,303</u>	<u>124,237,693</u>	<u>\$ 1,617,359</u>
LIABILITIES				
Due to other governments	<u>\$ 1,618,749</u>	<u>2,753,876</u>	<u>2,755,266</u>	<u>\$ 1,617,359</u>
TOTAL LIABILITIES	<u>\$ 1,618,749</u>	<u>2,753,876</u>	<u>2,755,266</u>	<u>\$ 1,617,359</u>



STATISTICAL SECTION

STATISTICAL SECTION

The information in this section is not covered by the Independent Auditor's Report, but is presented as supplemental data for the benefit of the readers of the comprehensive annual financial report. The objectives of statistical section information are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to financial statements, and required supplementary information to better understand and assess the County's overall financial health.

CONTENTS	PAGE
FINANCIAL TRENDS	157
<p style="margin-left: 40px;">These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</p>	
REVENUE CAPACITY	164
<p style="margin-left: 40px;">These schedules contain trend information to help the reader assess the County's most significant local revenue source, the property tax.</p>	
DEBT CAPACITY	168
<p style="margin-left: 40px;">These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</p>	
DEMOGRAPHIC AND ECONOMIC INFORMATION	174
<p style="margin-left: 40px;">The schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</p>	
OPERATING INFORMATION	176
<p style="margin-left: 40px;">These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</p>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.



COUNTY OF LOS ANGELES
NET ASSETS BY CATEGORY (UNAUDITED)
LAST EIGHT FISCAL YEARS (in thousands)
(*accrual basis of accounting*)

	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Governmental activities								
Invested in capital assets, net of related debt	\$ 1,944,507	2,210,640	2,384,009	2,556,556	13,567,513	14,192,494	13,913,070	14,081,048
Restricted	913,613	907,155	928,616	1,152,845	1,378,439	1,443,083	1,605,763	1,644,109
Unrestricted (deficit)	(1,892,055)	(2,391,517)	(2,203,518)	(1,572,611)	(840,389)	(194,953)	51,582	(972,862)
Subtotal governmental activities net assets	966,065	726,278	1,109,107	2,136,790	14,105,563	15,440,624	15,570,415	14,752,295
Business-type activities								
Invested in capital assets, net of related debt	402,528	495,549	622,282	793,517	1,827,225	2,190,999	2,259,617	2,217,449
Restricted	91,994	127,192	105,557	74,173	165,427	186,266	307,985	192,427
Unrestricted (deficit)	(748,183)	(734,942)	(590,882)	(624,577)	(444,450)	(640,691)	(824,889)	(1,032,677)
Subtotal business-type activities net assets	(253,661)	(112,201)	136,957	243,113	1,548,202	1,736,574	1,742,713	1,377,199
Primary government								
Invested in capital assets, net of related debt	2,347,035	2,706,189	3,006,291	3,350,073	15,394,738	16,383,493	16,172,687	16,298,497
Restricted	1,005,607	1,034,347	1,034,173	1,227,018	1,543,866	1,629,349	1,913,748	1,836,536
Unrestricted (deficit)	(2,640,238)	(3,126,459)	(2,794,400)	(2,197,188)	(1,284,839)	(835,644)	(773,307)	(2,005,539)
Total primary government net assets	\$ 712,404	614,077	1,246,064	2,379,903	15,653,765	17,177,198	17,313,128	16,129,494

Notes:

- (1) Trend data is available for only the prior seven fiscal years, with the implementation of GASB 34.
(2) Asset restrictions are primarily due to external restrictions imposed by State legislation and bond covenants.

COUNTY OF LOS ANGELES
CHANGES IN NET ASSETS (UNAUDITED)
LAST EIGHT FISCAL YEARS (in thousands)
(accrual basis of accounting)

	(1)	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Expenses									
Government activities:									
General government	\$	611,203	764,588	650,096	666,778	795,290	807,155	1,171,448	1,103,361
Public protection		3,937,519	4,177,049	4,044,824	4,159,675	4,443,432	4,872,413	5,799,593	6,125,158
Public ways and facilities		208,299	227,776	222,416	249,065	360,980	282,827	299,304	327,403
Health and sanitation		1,795,060	1,888,141	1,918,831	1,941,315	2,151,515	2,223,695	2,638,135	2,783,150
Public assistance		4,505,319	4,604,757	4,383,626	4,398,391	4,465,520	4,539,458	5,061,367	5,233,389
Education		73,455	75,079	77,207	86,707	92,867	99,136	112,035	109,910
Recreation and cultural services		231,605	228,008	229,541	236,421	240,274	266,967	290,669	331,726
Interest on long-term debt		249,586	270,336	240,494	223,696	221,838	239,608	191,551	165,782
Subtotal governmental activities expenses		11,612,046	12,235,734	11,767,035	11,962,048	12,771,716	13,331,259	15,564,102	16,179,879
Business-type activities:									
Hospitals		3,086,454	3,158,458	3,063,732	3,235,176	2,778,251	2,894,493	3,092,682	3,443,266
Aviation		4,618	4,617	5,155	5,747	5,236	5,761	4,182	5,073
Waterworks		39,857	42,448	45,473	43,444	67,563	97,504	74,810	76,904
Community Development Commission		198,340	223,808	222,207	217,560	202,298	211,077	246,195	268,201
Subtotal business-type activities expense		3,329,269	3,429,331	3,336,567	3,501,927	3,053,348	3,208,835	3,417,869	3,793,444
Total primary government expenses		14,941,315	15,665,065	15,103,602	15,463,975	15,825,064	16,540,094	18,981,971	19,973,323
Program Revenues									
Governmental activities:									
Charges for services									
General government		332,282	354,291	371,723	371,338	500,233	451,050	445,948	634,153
Public protection		981,002	1,021,186	1,055,700	1,112,288	1,118,277	1,189,730	1,273,710	1,323,593
Health and sanitation		375,484	385,490	357,229	378,324	469,450	518,893	708,097	484,240
Recreation and cultural services		154,704	152,908	157,486	159,999	165,980	173,531	206,364	172,899
Other charges for services		54,548	81,388	55,947	65,629	83,694	63,664	104,433	79,844
Subtotal governmental activities charges for services		1,888,020	1,995,263	1,998,085	2,087,578	2,337,634	2,396,868	2,738,552	2,694,729
Operating grants and contributions		6,243,962	6,373,405	6,362,285	6,551,225	6,801,256	6,980,549	7,113,135	7,215,270
Capital grants and contributions		27,534	38,471	59,650	44,072	64,258	25,135	184,502	206,137
Total governmental activities program revenue		8,169,516	8,407,139	8,420,020	8,682,875	9,203,148	9,402,552	10,036,189	10,116,136
Business-type activities:									
Charges for services									
Hospitals		2,516,003	2,594,762	2,397,047	2,390,770	1,913,815	1,864,209	1,730,231	2,022,633
Other charges for services		46,958	50,187	57,150	68,151	90,604	93,770	76,516	73,311
Subtotal business-type activities charges for services		2,562,961	2,644,949	2,454,197	2,458,921	2,004,419	1,957,979	1,806,747	2,095,944
Operating grants and contributions		267,329	295,296	277,427	262,636	309,526	304,720	263,471	279,195
Capital grants and contributions		13,765	26,851	83,537	138,723	74,821	12,992	2,897	837
Total business-type activities program revenue		2,844,055	2,967,096	2,815,161	2,860,280	2,388,766	2,275,691	2,073,115	2,375,976
Total primary government revenues		11,013,571	11,374,235	11,235,181	11,543,155	11,591,914	11,678,243	12,109,304	12,492,112

Continued . . .

COUNTY OF LOS ANGELES
 CHANGES IN NET ASSETS (UNAUDITED) - Continued
 LAST EIGHT FISCAL YEARS (in thousands)
(accrual basis of accounting)

(1)	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Net (expense) / revenue:								
Governmental activities	(3,442,530)	(3,828,595)	(3,347,015)	(3,279,173)	(3,568,568)	(3,928,707)	(5,527,913)	(6,063,743)
Business-type activities	(485,214)	(462,235)	(521,406)	(641,647)	(664,582)	(933,144)	(1,344,754)	(1,417,468)
Total primary government net expenses	(3,927,744)	(4,290,830)	(3,868,421)	(3,920,820)	(4,233,150)	(4,861,851)	(6,872,667)	(7,481,211)
General Revenues and Other Changes in Net Assets								
Governmental Activities:								
Taxes	2,349,836	2,493,274	2,912,645	3,804,859	4,292,919	4,688,595	5,034,399	5,192,566
Intergovernmental-motor vehicle in-lieu taxes, not restricted	675,004	690,854	573,859					
Unrestricted grants and contributions	706,167	703,520	711,961	731,767	730,516	761,705	778,936	756,417
Investment earnings	154,439	102,573	57,807	137,382	244,005	335,851	324,132	197,705
Miscellaneous	148,622	136,702	186,406	130,904	171,049	259,357	229,810	142,075
Special Item - Contribution of Disney Hall Transfers (Net)	(550,302)	(538,115)	(712,834)	(686,549)	(989,117)	(1,049,213)	(1,152,946)	(1,011,862)
Subtotal governmental activities	3,483,766	3,588,808	3,729,844	4,306,856	4,449,372	5,263,768	5,214,331	5,276,901
Business-type activities:								
Taxes	2,550	2,772	2,845	701	743	3,782	4,405	4,453
Unrestricted grants and contributions	33	32	32	34	34	35	37	37
Investment earnings	4,415	4,373	1,452	6,416	9,703	18,043	14,073	9,844
Miscellaneous	50,860	58,403	53,401	54,103	58,804	50,443	24,950	25,758
Transfers (Net)	550,302	538,115	712,834	686,549	989,117	1,049,213	1,152,946	1,011,862
Subtotal business-type activities	608,160	603,695	770,564	747,803	1,058,401	1,121,516	1,196,411	1,051,954
Total primary government	4,091,926	4,192,503	4,500,408	5,054,659	5,507,773	6,385,284	6,410,742	6,328,855
Changes in Net Assets								
Government activities	41,236	(239,787)	382,829	1,027,683	880,804	1,335,061	(313,582)	(786,842)
Business-type activities	122,946	141,460	249,158	106,156	393,819	188,372	(148,343)	(365,514)
Total primary government	\$ 164,182	(98,327)	631,987	1,133,839	1,274,623	1,523,433	(461,925)	(1,152,356)

Notes:

- (1) Trend data is available for only the prior seven fiscal years, with the implementation of GASB 34.
 (2) Amounts presented for 2002 Business-type activities have been reclassified and adjusted to conform to the current year's presentation format.
 Charges for services revenues and Hospital expenses have each been increased by \$568.6 million to more appropriately display Hospital intergovernmental transfer expenses and related revenues.

COUNTY OF LOS ANGELES
 FUND BALANCES, GOVERNMENTAL FUNDS (UNAUDITED)
 LAST EIGHT FISCAL YEARS (in thousands)
 (modified accrual basis of accounting)

	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
(1)								
General Fund								
Reserved for:								
Encumbrances	\$ 277,146	316,118	289,174	333,499	352,523	415,001	532,752	368,798
Inventories	36,740	33,230	29,843	39,713	42,562	42,561	43,906	46,486
Assets unavailable for appropriation	44,879	33,410	31,548	27,415	26,970	20,718	20,808	124,567
Total Reserved Balance	358,765	382,758	350,565	400,627	422,055	478,280	597,466	539,851
Unreserved, designated for:								
Budget uncertainties	388,235	414,054	359,649	496,672	375,511	338,192	292,113	
Program expansion	206,805	254,753	299,357	190,548	497,370	328,795	302,763	464,395
Health services				329,806	459,346	326,849	242,408	228,229
Capital projects					190,184	241,489	315,355	278,955
Unreserved, undesignated, reported in-								
General fund	558,549	646,165	878,156	909,076	793,812	1,366,839	1,624,335	1,655,388
Total Unreserved Balance	1,153,589	1,314,972	1,537,162	1,926,102	2,316,223	2,602,164	2,776,974	2,626,967
Total General Fund	1,512,354	1,697,730	1,887,727	2,326,729	2,738,278	3,080,444	3,374,440	3,166,818
All Other Governmental Funds (2)								
Reserved for:								
Encumbrances	451,630	339,018	297,961	372,272	414,475	379,556	384,475	391,728
Inventories	44,706	40,854	55,180	46,740	49,424	44,936	45,426	42,965
Housing programs	2,568	2,260	2,260	2,079	2,117	1,662	1,167	1,618
Debt service	253,065	236,921	231,438	259,493	508,379	467,444	447,088	447,866
Endowments & annuities	3,454	3,541	3,315	3,339	3,332	3,380	3,455	3,019
Assets unavailable for appropriation	25,221	31,606	34,244	34,017	46,872	32,638	53,218	16,152
Total Reserved Balance	780,644	654,200	624,398	717,940	1,024,599	929,616	934,829	903,348
Unreserved, designated for:								
Special revenue funds	188,128	186,612	190,899	242,539	309,291	441,196	572,711	641,311
Unreserved, undesignated, reported in:								
Special revenue funds	509,943	556,258	622,391	610,336	792,856	835,998	931,013	991,162
Capital projects funds	110,237	94,799	87,039	264,882	328,896	268,535	190,098	188,992
Total Unreserved Balance	808,308	837,669	900,329	1,117,757	1,431,043	1,545,729	1,693,822	1,821,465
Total All Other Governmental Funds	1,588,952	1,491,869	1,524,727	1,835,697	2,455,642	2,475,345	2,628,651	2,724,813
Total Governmental Fund Balance	\$ 3,101,306	3,189,599	3,412,454	4,162,426	5,193,920	5,555,789	6,003,091	5,891,631

Notes:

(1) Trend data is available for only the prior seven fiscal years, with the implementation of GASB 34.

(2) "All Other Governmental Funds" consists of the following funds: Fire Protection District, Flood Control District, Public Library, Regional Park and Open Space District and Nonmajor Governmental Funds.



COUNTY OF LOS ANGELES
 CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (UNAUDITED)
 LAST EIGHT FISCAL YEARS (in thousands)
 (modified accrual basis of accounting)

	(1)	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Revenues (by source)									
Taxes	\$	2,282,620	2,422,005	2,830,843	3,704,985	4,145,704	4,567,655	4,823,493	5,081,939
Licenses, permits and franchises		59,712	67,478	71,176	73,450	77,004	77,690	79,511	80,823
Fines, forfeitures and penalties		264,713	262,604	275,744	294,714	309,962	316,174	341,135	364,047
Revenue from use of money and property:									
Investment income		153,830	102,109	57,654	136,833	243,197	334,865	323,071	196,575
Rents and concessions		60,181	57,992	71,029	69,253	69,388	80,874	78,370	90,881
Royalties		289	300	299	408	615	594	978	1,073
Intergovernmental revenues:									
Federal		3,252,597	3,198,572	3,148,842	2,763,670	2,745,902	2,835,932	3,149,752	3,272,856
State		4,170,053	4,331,478	4,292,677	4,275,176	4,650,492	4,613,192	4,621,964	4,446,417
Other		98,051	107,337	113,576	122,674	121,532	154,116	170,405	183,787
Charges for services		1,538,368	1,625,583	1,616,924	1,699,477	1,927,681	1,965,724	2,241,295	2,193,709
Proceeds from property owners		1,336	8,123	73					
Miscellaneous		295,902	294,278	328,914	277,000	324,060	291,293	442,645	327,762
Total Revenues		12,177,652	12,477,859	12,807,751	13,417,640	14,615,538	15,238,109	16,272,619	16,239,869
Expenditures (by function)									
Current:									
General government		589,281	652,393	673,950	664,670	778,406	871,304	934,641	963,275
Public protection		3,795,429	3,768,650	3,934,320	4,111,311	4,413,646	4,955,338	5,328,923	5,561,576
Public ways and facilities		261,679	287,853	229,546	247,314	271,904	271,904	318,468	309,264
Health and sanitation		1,765,432	1,826,083	1,905,521	1,935,207	2,129,508	2,255,737	2,462,395	2,645,030
Public assistance		4,360,342	4,461,044	4,325,241	4,387,157	4,457,822	4,539,192	4,770,593	4,951,368
Education		72,542	74,013	79,285	85,066	92,105	99,115	105,684	115,315
Recreation and cultural services		235,188	225,329	231,210	226,768	247,845	265,029	272,028	302,988
Debt services									
Principal		241,737	269,349	280,274	345,956	390,745	304,888	220,287	187,574
Interest and other charges		220,801	206,119	182,385	181,948	126,030	211,386	259,254	220,467
Capital leases		8,220	14,345	13,830	11,449	29,624	25,936	19,629	12,601
Capital outlay		120,579	99,710	48,536	31,384	67,717	48,897	188,090	75,494
Total Expenditures		11,671,230	11,884,888	11,904,098	12,228,230	13,020,992	13,848,726	14,879,992	15,344,952
Excess of Revenues over Expenditures		506,422	592,971	903,653	1,189,410	1,594,546	1,389,383	1,392,627	894,917
Other Financing Sources (Uses)									
Transfers in		294,162	295,168	303,956	416,981	516,492	540,377	602,352	527,231
Transfers out		(838,520)	(831,862)	(1,020,831)	(1,104,398)	(1,504,136)	(1,592,341)	(1,752,685)	(1,540,633)
Issuance of debt					7,700	389,423	326,245	3,000	
Refunding bonds issued		29,000	160,325		434,471		(320,995)	94,315	
Payment to refunded bonds escrow agent		(29,000)	(160,325)		(434,471)			(94,315)	
Bond premium proceeds			8,513		37,629		14,566		
Capital leases		47,568	21,480	28,312	7,329	22,533	818	98,168	880
Sales of capital assets		5,292	2,023	7,765	6,828	12,636	3,816	4,099	6,145
Special Item-Proceeds from sale of receivables		(491,498)	(504,678)	(680,798)	(627,931)	(563,052)	(1,027,514)	(1,045,066)	(1,006,377)
Net change in fund balance		14,924	88,293	222,855	749,972	1,031,494	361,869	347,561	(111,460)
Debt service as a percentage of noncapital expenditures: (2)		4.10%	4.23%	4.07%	4.48%	4.29%	4.03%	3.44%	2.81%

Notes:
 (1) Trend data is available for only the prior seven fiscal years, with the implementation of GASB 34

(2) The debt service percentage calculations make use of the capital outlay expenditure balances as presented on the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

Amount from GW to FB reconciliation for Capital Outlay

177,720 296,788 184,681 197,261 272,525 400,933 356,061 349,363

COUNTY of LOS ANGELES

Governmental Funds Expenditures and Revenues

Last Eight Fiscal Years



In Billions of Dollars

■ Expenditures ■ Revenues

COUNTY OF LOS ANGELES
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY (UNAUDITED) (1)
 LAST TEN FISCAL YEARS (in thousands)

Fiscal Year	(2) Secured	(3) Unsecured	(4) Unitary	(5) Exempt	Total Taxable Assessed Value	Total Direct Tax Rate
1999 - 2000	\$ 521,494,390	\$ 37,826,556	\$ 12,505,963	\$ (25,495,993)	\$ 546,330,916	1.00000%
2000 - 2001	556,120,737	40,449,723	12,348,515	(26,472,182)	582,446,793	1.00000%
2001 - 2002	592,345,254	44,394,254	12,425,635	(26,803,046)	622,362,097	1.00000%
2002 - 2003	632,815,105	43,785,523	12,357,025	(28,702,612)	660,255,041	1.00000%
2003 - 2004	683,216,372	44,745,197	11,587,736	(29,937,047)	709,612,258	1.00000%
2004 - 2005	738,658,957	43,898,983	10,648,846	(31,851,689)	761,355,097	1.00000%
2005 - 2006	813,276,803	43,964,997	10,718,105	(32,058,237)	835,901,668	1.00000%
2006 - 2007	905,276,182	45,783,429	10,638,106	(36,182,793)	925,514,924	1.00000%
2007 - 2008	990,301,135	48,543,926	11,158,201	(40,091,971)	1,009,911,291	1.00000%
2008 - 2009	1,057,718,427	52,279,248	12,298,465	(41,418,999)	1,080,877,141	1.00000%

Notes:

- (1) Due to the 1978 passage of the property tax initiative Proposition 13 (Prop 13), the County does not track the estimated actual value of all County properties. Under Prop 13 property is assessed at the 1978 market value with an annual increase limited to the lesser of 2% or the CPI on property not involved in a change of ownership or properties that did not undergo new construction. Newly acquired property is assessed at its new market value (usually the purchase price) and the value of any new construction is added to the existing base value of a parcel. As a result, similar properties can have substantially different assessed values based on the date of purchase. Additionally, Prop 13 limits the property tax rate to 1% of assessed value plus the rate necessary to fund local voter-approved bonds and special assessments.
- (2) Secured property is generally real property, as defined as land, mines, minerals, timber and improvements such as buildings, structures, crops, trees and vines.
- (3) Unsecured property is generally personal property including machinery, equipment, office tools and supplies.
- (4) Unitary properties are railroads and utilities crossing the County and are assessed by the State Board of Equalization.
- (5) Exempt properties include numerous full and partial exclusions/exemptions provided by the State Constitution and the legislature that relieve certain taxpayers from the burden of paying property taxes.

Source:

Auditor-Controller, County of Los Angeles Taxpayers' Guide

COUNTY OF LOS ANGELES
 DIRECT AND OVERLAPPING PROPERTY TAX RATES FOR TAX RATE AREA #4 (UNAUDITED)
 LAST TEN FISCAL YEARS

Fiscal Year	<u>County Direct Rates</u>	<u>Overlapping Rates</u>					<u>Total Rates</u>
	Los Angeles General	Los Angeles County Detention Facilities (1)	Flood Control Districts (1)	Los Angeles City Tax District No. 1	School Districts	Metropolitan Water District	
1999 - 2000	1.00000	.001422	.001765	.031113	.031528	.008900	1.074728
2000 - 2001	1.00000	.001314	.001552	.026391	.040765	.008800	1.078822
2001 - 2002	1.00000	.001128	.001073	.040051	.064125	.007700	1.114077
2002 - 2003	1.00000	.001033	.000881	.042312	.051571	.006700	1.102497
2003 - 2004	1.00000	.000992	.000462	.050574	.097002	.006100	1.155130
2004 - 2005	1.00000	.000923	.000245	.055733	.106937	.005800	1.169638
2005 - 2006	1.00000	.000795	.000049	.051289	.098634	.005200	1.155967
2006 - 2007	1.00000	.000663	.000052	.045354	.128276	.004700	1.179045
2007 - 2008	1.00000	.000000	.000000	.038051	.132136	.004500	1.174687
2008 - 2009	1.00000	.000000	.000000	.038541	.146897	.004300	1.189738

Notes:

- (1) The Secured Tax Rate and Ratios Report no longer includes the Detention Facilities & Flood Control Districts rates, as these bonds have matured.
- (A) The tax rate for Tax Rate Area #4, which applies to most property within the City of Los Angeles, is used to illustrate the breakdown of a tax rate within the County.
- (B) Article XIII(A) (Proposition 13) limits the maximum ad valorem tax rate to 1% of "full cash value" except for indebtedness approved by the voters prior to July 1, 1978. All other rates are calculated per \$100 of assessed value.
- (C) An exception to the 1% limit was provided by Proposition 46 which was approved in June, 1986 re-establishing authority of local governments to issue general obligation bonds for certain purposes.
- (D) The County is divided into 11,372 tax rate areas which are unique combinations of various jurisdictions servicing a specific geographic area.

Source:

Secured Tax Rate and Ratios Report from Auditor-Controller-Tax Division.

COUNTY OF LOS ANGELES
 PRINCIPAL PROPERTY TAX PAYERS (UNAUDITED)
 CURRENT YEAR AND NINE YEARS AGO
 JUNE 30, 2009 AND JUNE 30, 2000 (in thousands)

Taxpayer	2009			2000		
	Net Assessed Secured Property Value	Rank	Percentage of Total Net Assessed Value	Net Assessed Secured Property Value	Rank	Percentage of Total Net Assessed Value
Southern California Edison Co.	\$ 4,237,662	1	0.41%	\$ 3,376,685	2	0.66%
Maguire Thomas Partners	2,937,885	2	0.29%			
Douglas Emmett Realty Fund	2,646,247	3	0.26%	971,261	8	0.19%
BP West Coast Products	2,570,656	4	0.25%			
Chevron USA Inc.	2,379,496	5	0.23%	1,434,940	6	0.28%
Trizec LLC	1,841,309	6	0.18%			
Participants in Long Beach Unit	1,738,449	7	0.17%			
Exxon Mobil Corporation	1,645,689	8	0.16%	1,263,558	7	0.25%
Verizon California Inc.	1,499,091	9	0.15%			
Southern California Gas Co.	1,494,078	10	0.15%			
Pacific Bell				1,511,353	5	0.30%
GTE California, Inc.				3,431,571	1	0.67%
Atlantic Richfield Co.				1,759,810	4	0.35%
Shuwa Investments Corporation				1,763,854	3	0.35%
MCA, Inc				898,885	10	0.18%
				914,822	9	0.18%
Total	\$ 22,990,562		2.25%	\$ 17,326,739		3.41%

Note:

(1) See schedule "Assessed Value & Actual Value of Taxable Property." Total assessed value, \$1,028,597,893 as of June 30, 2009 is based on Secured \$1,057,718,427 plus Unitary \$12,298,465 less exemptions of \$41,418,999. Total assessed value, \$508,504,360 as of June 30, 2000 is based on Secured \$521,494,390 plus Unitary \$12,505,963 less exemptions of \$25,495,993 (in thousands).

Source:

Los Angeles County Treasurer and Tax Collector

COUNTY OF LOS ANGELES
PROPERTY TAX LEVIES AND COLLECTIONS (UNAUDITED)
LAST TEN FISCAL YEARS (in thousands)

<u>Fiscal Year</u>	<u>Taxes Levied</u>		<u>Collections within the fiscal year of the levy</u>		<u>Collections in Subsequent Years</u>	<u>Total Collections to Date</u>	
	<u>Amount</u>	<u>Percentage of Levy</u>	<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
1999 - 2000	\$ 6,078,979	\$	5,852,946	96.3%	\$ 205,700	\$ 6,058,646	99.7%
2000 - 2001	6,441,176		6,228,309	96.7%	199,586	6,427,895	99.8%
2001 - 2002	6,964,486		6,760,147	97.1%	231,198	6,991,345	100.4%
2002 - 2003	7,415,691		7,182,974	96.9%	208,213	7,391,187	99.7%
2003 - 2004	8,241,631		8,031,587	97.5%	240,718	8,272,305	100.4%
2004 - 2005	8,895,871		8,655,953	97.3%	224,239	8,880,192	99.8%
2005 - 2006	9,582,359		9,322,047	97.3%	220,365	9,542,412	99.6%
2006 - 2007	10,521,025		10,213,017	97.1%	230,578	10,443,595	99.3%
2007 - 2008	11,475,303		10,905,099	95.0%	311,899	11,216,998	97.7%
2008 - 2009	12,317,105		11,751,840	95.4%	530,668	12,282,508	99.7%

Source:
Auditor-Controller-Accounting Division-Property Tax Section

COUNTY OF LOS ANGELES
 RATIO OF OUTSTANDING DEBT BY TYPE (UNAUDITED)
 LAST TEN FISCAL YEARS (in thousands, except per capita)

Fiscal Year	Governmental Activities						Business-Type Activities		
	General Obligation Bonds	Assessment Bonds	Certificates of Participation	Notes, Loans, and Other Debt	Accreted Interest	Unamortized Bond Premiums	Unamortized Loss on Advance Debt Refund.	Pension Bonds Payable	Capital Leases
1999-00	\$ 79,025	\$ 462,520	\$ 1,507,404	\$ 505,536	\$	\$	\$	\$ 1,599,821	\$ 60,115
2000-01	66,015	438,020	1,537,075	475,036				1,544,392	54,217
2001-02	53,480	412,295	1,369,528	67,951	93,781			1,551,515	113,180
2002-03	41,180	394,735	1,276,035	63,428	85,780			1,457,732	120,270
2003-04	29,625	376,210	1,177,981	65,539	75,379			1,344,056	135,258
2004-05	18,470	349,690	1,079,504	69,888	62,545	37,629	(25,133)	1,206,794	130,928
2005-06	9,475	325,710	1,007,134	387,764	73,191	36,346	(23,876)	1,045,264	123,676
2006-07	370	304,235	876,106	403,622	94,692	50,079	(40,818)	879,585	98,450
2007-08		269,995	812,318	395,838	116,475	48,036	(37,985)	668,539	173,369
2008-09		246,875	726,236	413,252	138,476	44,121	(34,848)	485,092	157,794

Fiscal Year	Governmental Activities						Business-Type Activities		
	General Obligation Bonds	Assessment Bonds	Certificates of Participation	Notes, Loans, and Other Debt	Accreted Interest	Unamortized Bond Premiums	Unamortized Loss on Advance Debt Refund.	Pension Bonds Payable	Capital Leases
1999-00	\$ 746	\$ 496,364	\$ 64,025	\$	\$ 423,894	\$ 3,360	\$	\$ 5,202,810	\$ 526
2000-01	466	447,439	75,844		337,688	2,513		4,978,705	508
2001-02	382	300,318	126,684	146,804	542,234	2,086		4,633,434	472
2002-03	297	273,447	170,319	170,319	509,459	1,761		4,370,928	438
2003-04	239	240,831	203,121	10,005	469,756	1,499		4,086,692	405
2004-05	181	177,944	12,662	8,909	421,781	1,097		3,744,444	366
2005-06	136	160,648	20,008	8,153	363,177	675		3,530,891	345
2006-07	121	132,062	215,554	7,368	305,612	398		3,132,675	303
2007-08	104	114,750	219,580	6,549	232,285	273		3,016,919	291
2008-09	86	95,715			168,542	143		2,667,613	257

Notes:

(1) Details regarding the County's outstanding debt can be found in the notes to the financial statements.
 (2) See the "Demographic Statistics" table for personal income and population.

Source:
 Auditor-Controller, County of Los Angeles

COUNTY OF LOS ANGELES
 RATIO OF NET GENERAL BONDED DEBT (UNAUDITED)
 LAST TEN FISCAL YEARS (in thousands except ratio and per capita)

Fiscal Year	Population (1)	Assessed Value (1)	General Bonded Debt (2)	Ratio of General Bonded Debt	
				to Assessed Value	per Capita
1999-00	9,884	\$ 546,330,916	\$ 79,025	.000145	7.9952
2000-01	9,803	582,446,793	66,015	.000113	6.7342
2001-02	9,825	622,362,097	53,480	.000086	5.4433
2002-03	9,979	660,255,041	41,180	.000062	4.1267
2003-04	10,103	709,612,258	29,625	.000042	2.9323
2004-05	10,226	761,355,097	18,470	.000024	1.8062
2005-06	10,246	835,901,668	9,475	.000011	0.9248
2006-07	10,332	925,514,924	370	.000000	0.0358
2007-08	10,364	1,009,911,291		.000000	0.0000
2008-09	10,393	1,080,877,141		.000000	0.0000

Notes:

- (1) See "Demographics & Economic Statistics" table for population and "Revenue Capacity" table for assessed value.
 (2) Long-term general bonded debt outstanding included Detention Facilities and Flood Control general obligation bonds. The Detention Facilities matured on June 1, 2007 and the Flood Control bonds matured on November 1, 2007.

Source:

Los Angeles Almanac website address: www.laalmanac.com/population.

COUNTY OF LOS ANGELES
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED)

JUNE 30, 2009

Full Cash Value (2008-09)

Population - (2009)

\$ 937,884,059,238 (1)
10,393,185 (2)

Percent
Applicable
May 1, 2009

DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:

Los Angeles County Flood Control District	100	84,705,000
Metropolitan Water District	46.799	137,319,966
Los Angeles Community College District	100	2,408,605,000
Other Community College Districts	Various (3)	1,510,072,657
Arcadia Unified School District	100	173,920,058
Beverly Hills Unified School District	100	198,769,540
Glendale Unified School District	100	137,880,000
Inglewood Unified School District	100	118,575,000
Long Beach Unified School District	100	315,155,606
Los Angeles Unified School District	100	8,046,220,000
Pasadena Unified School District	100	189,635,000
Pomona Unified School District	100	177,831,238
Other Unified School Districts	Various (3)	2,529,282,197
High School and School Districts	Various (3)	1,080,639,149
City of Los Angeles	100	1,298,085,000
City of Los Angeles Special Tax Lease Revenue Bonds	100	70,590,000
City of Industry	100	180,415,000
Other Cities	100	84,990,000
Special Districts	100	8,315,000
Community Facilities Districts	100	868,046,802
Los Angeles County Regional Park & Open Space Assessment District	100	246,875,000 (4)
1915 Act and Benefit Assessment Bonds - Estimate	100	160,329,187
Los Angeles County Metropolitan Transportation Authority Benefit Assessment District Bonds	100	22,170,000

TOTAL DIRECT AND OVERLAPPING TAX & ASSESSMENT DEBT

DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:

Los Angeles County General Fund Obligations	100	937,336,195 (5)
Los Angeles County Pension Obligations	100	352,255,398
Los Angeles County Office of Education Certificates of Participation	100	15,904,264
Community College District Certificates of Participation	Various (3)	82,798,138
Asuza Unified School District Certificates of Participation	100	67,560,000
Los Angeles Unified School District Certificates of Participation	100	484,576,710
Norwalk-La Mirada Unified School District Certificates of Participation	100	35,382,999
Pomona Unified School District Certificates of Participation	100	63,280,000
Other Unified School District Certificates of Participation	100	275,202,989
High School and School District General Fund Obligations	Various (3)	196,567,096
City of Beverly Hills General Fund Obligations	100	201,235,000

(Continued)

COUNTY OF LOS ANGELES
 ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED) - Continued
 JUNE 30, 2009

<u>DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT - Cont.</u>		
City of Los Angeles General Fund & Judgment Obligations	100	1,899,895,000
City of Long Beach General Fund Obligations	100	277,785,000
City of Long Beach Pension Obligations	100	77,095,000
City of Pasadena General Fund Obligations	100	381,294,972
City of Pasadena Pension Obligations	100	123,195,036
Other Cities' General Fund Obligations	100	1,249,326,599
Los Angeles County Sanitation Districts General Fund Obligations	100	359,424,393
Walnut Valley Water District General Fund Obligations	100	11,995,000
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT		\$ 7,092,109,789
Less: School District self-supporting bonds		(82,473,820)
Cities' self-supporting bonds		(182,837,424)
Walnut Valley Water District General Fund Obligations		(11,995,000)
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT		\$ 6,814,803,545
GROSS COMBINED TOTAL DEBT		27,140,536,189 (6)
NET COMBINED TOTAL DEBT		\$ 26,863,229,945
RATIOS TO 2008-09 ASSESSED VALUATION		
Total Direct and Overlapping Tax and Assessment Debt		1.840%
RATIOS TO FULL CASH VALUE (ADJUSTED ASSESSED VALUATION)		
Combined Gross Direct Debt (\$1,289,591,593)		.140%
Gross Combined Total Debt		2.870%
Net Combined Total Debt		2.840%
STATE SCHOOL BUILDING AID REPAYABLE AS OF 6/30/08:		\$ 286,908

Notes:

- (1) This balance is reduced by homewoners exemptions of \$8,168,707,420 and excludes redevelopment incremental valuation of \$142,993,081,648.
- (2) Yearly estimates from the California State Demographic Research Unit, California Department of Finance and the U.S. Census Bureau as of January 1 of each year.
- (3) All 100%, or almost 100%, except for Antelope Valley Joint UHSD and Community College District, Fullerton Union High School District, Las Virgenes Joint Unified School District, North Orange County Joint Community College District, and the schools and special districts included in them.
- (4) Excludes refunding issue to be sold.
- (5) Excludes tax and revenue anticipation notes to be sold.
- (6) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Source:
 California Municipal Statistics - for general information purposes only.

COUNTY OF LOS ANGELES
 COMPUTATION OF LEGAL DEBT MARGIN (UNAUDITED)
 LAST TEN FISCAL YEARS (In thousands)

Fiscal Year	(1)	(2)	Total net applicable debt	(3)	Legal Debt Margin/ Debt Limit	COMPUTATION OF LEGAL DEBT MARGIN June 30, 2009	
	Assessed Value	Legal Debt Limit		Legal Debt Margin		Assessed valuation (net taxable)	Applicable percentage in computing capacity
1999 - 2000	\$ 546,330,916	\$ 6,829,136	\$ 47,865	\$ 6,781,271	99.30%	\$ 1,080,877,141	1.25%
2000 - 2001	582,446,793	7,280,585	42,375	7,238,210	99.42%		
2001 - 2002	622,362,097	7,779,526	36,505	7,743,021	99.53%		
2002 - 2003	660,255,041	8,253,188	30,225	8,222,963	99.63%		
2003 - 2004	709,612,258	8,870,153	23,470	8,846,683	99.74%		
2004 - 2005	761,355,097	9,516,939	16,205	9,500,734	99.83%		
2005 - 2006	835,901,668	10,448,771	8,395	10,440,376	99.92%		
2006 - 2007	925,514,924	11,568,937	370	11,568,567	100.00%		
2007 - 2008	1,009,911,291	12,623,891		12,623,891	100.00%		
2008 - 2009	1,080,877,141	13,510,964		13,510,964	100.00%		
						Total debt limit	\$ 13,510,964
						Less: Total net applicable debt	
						Legal debt margin, June 30, 2009	\$ 13,510,964

Notes:

- (1) Assessed Value does not include tax exempt property. Property value data can be found in the "Assessed Value and Actual Value of Taxable Property" schedule.
- (2) The Legal Debt Limit is 1.25 % of assessed value.
- (3) The Legal Debt Margin is the County's available borrowing authority under state finance statutes and is calculated by subtracting the debt applicable from the Legal Debt Limit.

COUNTY OF LOS ANGELES
 PLEDGED-REVENUE COVERAGE (UNAUDITED)
 LAST EIGHT FISCAL YEARS
 (1)

Fiscal Year	Marina del Rey Revenue Bonds			Regional Park and Open Space Special Assessment Bond			
	Revenue Collected	Debt Service Principal	Debt Service Interest	Special Assessment Collection	Debt Service Principal	Debt Service Interest	Total Debt Service Coverage
2001-02	\$ 33,352,291	\$ 9,015,000	\$ 5,517,169	\$ 77,588,000	\$ 25,725,000	\$ 22,309,851	\$ 48,034,851 1.62
2002-03	30,750,213	9,575,000	4,936,231	78,433,000	17,560,000	21,184,476	38,744,476 2.02
2003-04	33,509,651	10,175,000	4,319,043	78,875,000	18,525,000	20,183,154	38,708,154 2.04
2004-05	34,615,641	10,810,000	3,649,750	79,907,000	19,565,000	15,385,183	34,950,183 2.29
2005-06	(2)	50,745,000	1,649,212	78,580,000	23,980,000	17,150,338	41,130,338 1.91
2006-07	(2)	-	-	78,930,000	21,475,000	16,020,653	37,495,653 2.11
2007-08	(2)	-	-	78,613,000	34,240,000	(4) 16,867,000	51,107,000 1.54
2008-09	(2)	-	-	79,140,000	23,120,000	12,821,950	35,941,950 2.20

Fiscal Year	Calabasas Landfill Bond Fees			Total			
	Revenue Collected	Debt Service Principal	Debt Service Interest	Revenue Collected	Debt Service Principal	Debt Service Interest	Total Debt Service Coverage
2005-06	\$ 4,092,212	\$ 1,100,000	\$ 685,849	\$ 4,092,212	\$ 1,100,000	\$ 685,849	\$ 1,785,849 2.29
2006-07	3,034,497	1,265,000	1,652,634	3,034,497	1,265,000	1,652,634	2,917,634 1.04
2007-08	3,126,998	1,365,000	1,608,359	3,126,998	1,365,000	1,608,359	2,973,359 1.05
2008-09	(3) (5,243,834)	1,490,000	1,546,934	(5,243,834)	1,490,000	1,546,934	3,036,934 (1.73)

Notes:

- (1) Trend data is available for only the prior seven fiscal years, with the implementation of GASB 34.
 (2) Optional Redemption occurred on 7/1/05 using Reserve and remaining Sinking Funds.
 (3) Gross Operating Expenses were \$26,238,198 less \$8,424,178 depreciation = net expenditures of \$17,814,020. Revenue of \$12,570,186 is reduced by the net expenditures of \$17,814,020 to arrive at net revenue of (\$5,243,834).
 (4) Reflects additional redemptions related to the Regional Park and Open Space District Refunding Revenue Bonds Series 2007 A.

COUNTY OF LOS ANGELES
 DEMOGRAPHIC AND ECONOMIC STATISTICS (UNAUDITED)
 LAST TEN FISCAL YEARS (In thousands)

Year	Population	Personal Income **	Per Capita Personal Income (1)	School Enrollment (2) ***	Unemployment Rate
	County of Los Angeles *				
2000	9,884	\$ 279,050,000	\$ 28,232	1,651	5.3%
2001	9,803	294,508,000	30,043	1,682	5.7%
2002	9,825	301,003,000	30,636	1,711	6.8%
2003	9,979	310,044,000	31,070	1,736	7.0%
2004	10,103	329,048,000	32,569	1,742	6.5%
2005	10,226	349,868,000	34,214	1,734	5.3%
2006	10,246	370,860,000	36,196	1,708	4.5%
2007	10,332	379,824,000	36,762	1,673	4.4%
2008	10,364	411,000,000	39,657	1,648	6.2%
2009	10,393	392,000,000	37,718	1,632	11.7% (3) ****

Notes:

- (1) Amounts shown are in actual dollars (not thousands).
 (2) Public school enrollment.
 (3) Year 2009 is an estimate as of July 2009.

Sources:

- * Los Angeles Almanac website address: www.laalmanac.com/population.
 ** Bureau of Economic Analysis website address: www.bea.gov. Year 2009 is an estimate forecast from Los Angeles Economic Development Corporation.
 *** California Department of Education website address: www.cde.ca.gov.
 **** Los Angeles Economic Development Corporation-Economic Forecast : website address: www.laedc.com

COUNTY OF LOS ANGELES
 TEN LARGEST INDUSTRIES (1)
 CURRENT YEAR AND NINE YEARS AGO

Industry	June 30, 2009			June 30, 2000		
	Number of Employees	Rank	Percentage of Total	Number of Employees	Rank	Percentage of Total
Trade, Transportation and Utilities	763,900	1	17.32%	780,800	1	17.70%
Government	613,600	2	13.91%	585,600	4	13.28%
Professional & Business Services	551,400	3	12.50%	587,200	3	13.31%
Educational & Health Services	503,700	4	11.42%	412,900	5	9.36%
Manufacturing	400,000	5	9.07%	620,000	2	14.06%
Leisure & Hospitality	389,200	6	8.82%	349,800	6	7.93%
Financial Activities	224,700	7	5.10%	225,900	8	5.12%
Information	194,900	8	4.42%	240,700	7	5.46%
Other Services	142,700	9	3.24%	142,300	9	3.23%
Construction	127,700	10	2.90%	132,300	10	3.00%
Ten largest industries	3,911,800		88.70%	4,077,500		92.45%
All other industries	498,600		11.30%	332,800		7.55%
Total industries	4,410,400		100.00%	4,410,300		100.00%

Note:
 (1) We are presenting employment by industry because we have been unable to obtain employment numbers for individual employers.

Source:
 State of California Employment Development Department website address: www.edd.ca.gov/labormarketinfo.

COUNTY OF LOS ANGELES
 FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION/PROGRAM (UNAUDITED)
 LAST TEN FISCAL YEARS

<u>Function/Program (1)</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
General Government	10,469	10,447	10,808	11,063	11,201	10,915	11,018	11,185	11,692	11,605
Public Protection	36,170	37,198	38,428	38,175	37,688	37,065	38,049	39,528	41,560	42,583
Health and Sanitation	26,311	27,107	27,737	27,056	26,079	26,322	26,717	27,072	27,395	27,345
Public Assistance	17,653	18,600	19,536	19,310	19,048	19,132	19,540	20,329	20,867	20,940
Education	1,600	1,628	1,666	1,706	1,722	1,722	1,828	1,871	1,878	1,829
Recreation and Cultural Services	2,317	2,282	2,352	2,406	2,388	2,324	2,393	2,649	2,977	3,075
Total	94,520	97,262	100,527	99,716	98,126	97,480	99,545	102,634	106,369	107,377

Note:

- (1) Full time equivalent count is calculated by dividing the total number of man-months paid by 12. Full time equivalent employees include all employees on the County's payroll system. This accounts for the difference between the total employee number of County employees on this schedule and the number of County employees per the "Principal Employers" schedule.
- (2) Specific data for Public Ways and Facilities is not available.

Source:

Employee Count study performed by the Auditor Controller- Accounting Division.

COUNTY OF LOS ANGELES
 OPERATING INDICATORS BY FUNCTION/PROGRAM (UNAUDITED)
 LAST EIGHT FISCAL YEARS

Function/Program	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
General Government								<u>Estimated</u>
Assessor - Number of re-appraisable transfers processed	215,147	239,501	243,472	242,036	221,858	168,592	148,999	150,000
Auditor Controller - Number of warrants issued monthly (2)	431,730	415,317	400,928	389,807	360,394	235,336	239,750	211,127
Registrar Recorder - Number of registered voters	3,473,989	3,808,679	3,682,950	4,075,352	3,748,128	5,323,698	5,663,074	5,869,377
Public Protection								
Sheriff - Inmate population	19,100	17,400	17,400	17,900	19,000	20,300	22,200	21,300
Sheriff - Crime rate total (3)	326.08	315.98	315.68	304.50	297.89	299.51	302.20	290.96
Probation - Juvenile halls/camps population	3,700	3,700	3,600	3,600	3,500	4,000	4,000	4,000
Health and Sanitation								
Health Services - Average daily inpatient census	1,785	1,719	1,568	1,506	1,493	1,415	1,317	1,304
Health Services - Outpatient visits	3,088,000	2,731,000	2,587,000	2,606,000	2,656,000	2,665,000	2,631,000	2,711,000
Mental Health - Number of outpatient services to children and youth (4)	59,832	67,530	42,820	51,086	55,725	51,016	53,115	50,164
Public Assistance								
Children and Family Services - Child protective services caseloads	607,000	592,600	532,300	521,700	527,100	531,500	518,700	482,300
Children and Family Services - Adoption caseloads	58,700	38,700	32,200	32,600	21,200	22,300	23,500	24,300
Public Social Services - Average persons aided monthly thru CalWorks (5)	517,000	466,200	432,900	415,300	388,700	358,200	351,300	378,200
Public Social Services - Average number of indigents aided monthly	66,800	64,800	64,700	66,000	63,400	59,000	62,900	74,600
Community and Senior Services - Number of vulnerable adults served	21,200	23,355	24,513	25,766	25,518	26,450	27,671	28,940
Education								
Public Library - Number of items which circulate to the public (9)	15,808,870	15,912,865	15,020,945	14,211,255	14,566,536	15,000,000	15,000,000	10,926,000
Recreation and Culture								
Museum of Art - Total education program participants (6)	85,356	207,975	258,171	225,386	250,866	200,103	305,645	250,000
Museum of Natural History - Annual attendance (7)	411,298	923,834	934,636	914,426	867,138	859,569	874,725	766,000
Parks and Recreation - Total passive and active park users (8)	8,818,430	9,611,000	8,099,699	9,246,000	9,468,000	10,713,000	11,058,046	11,508,248

Notes:

- (1) Trend data is available for only the prior seven fiscal years, with the implementation of GASB 34.
- (2) Conversion of participants and vendors to electronic benefit transfer (EBT) and direct deposit in January 2009.
- (3) Represents number of offenses per 10,000 residents and refers to most serious crimes.
- (4) Change methodology for 2005-06; data includes fee-for-service outpatient clients and costs which had not been included in previous year's data.
- (5) CalWorks is California's program to administer the Federal Temporary Assistance for Needy Families block grant that provides temporary financial support and supportive services to eligible adults with children to enable them to transition from welfare to work and to achieve economic self-sufficiency.
- (6) Reflects decrease in 2005-06 due to construction of the Broad building between the main campus and Los Angeles County Museum of Art West.
- (7) Data previously submitted was revised. Also, in 2005-06 reflects spike for King Tut exhibition and in 2007-08 reflects BCAM activities.
- (8) Reflects admission to Exposition Park, George C. Page Museum and William S. Hart Museum. Expected decline in attendance due to 1913 construction include walking, jogging, running, leisure and picnic activities.
- (9) New system implemented in 2006-2007, along with the new methodology for accumulating data. Revised holdings based on substantial collection review and catalog updating.
- (10) Indicators are not available for the Public Ways and Facilities function.

Sources:

2006-2007, 2007-2008 and 2008-2009 Proposed Budget Books

COUNTY OF LOS ANGELES
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM (UNAUDITED)
LAST EIGHT FISCAL YEARS

Function/Program	(1)	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Public Protection									
Animal Shelters and facilities	7	7	7	7	7	7	6	6	6
Mileage of maintained County roads	3,120	3,131	3,164	3,170	3,179	3,198	3,213	3,217	3,217
Miles of unincorporated County bikeways:	n/a	134	134	135	139	141	141	141	141
Airports	5	5	5	5	5	5	5	5	5
Dams	15	15	15	15	15	15	15	15	14
Storm drains, in miles	2,708	2,732	2,754	2,777	2,782	2,865	2,800	2,972	2,972
Pump stations (2)	40	40	45	45	45	45	45	45	45
Health and Sanitation									
Hospitals	6	6	5	5	5	5	4	4	4
Health centers	39	22	18	18	18	18	18	18	18
Education									
Libraries	84	84	84	84	84	84	84	84	85
Bookmobiles	8	5	5	5	5	5	4	4	4
Recreation and Cultural services									
Museums	4	4	4	4	4	4	4	4	4
Arboretums and Botanic Gardens	4	4	4	4	4	4	4	4	4
Golf courses	19	19	19	19	19	19	19	19	19
Beaches	21	21	21	20	20	20	20	20	17
Boat Slips	6,000	6,000	5,246	5,246	5,246	5,246	4,796	4,796	4,832

Notes:

(1) Trend data is available for only the prior seven years, with the implementation of GASB 34.

(2) Terminology change.

(3) No capital asset indicators are available for the General Government or Public Assistance functions.

Source:

2008-09 County of Los Angeles Annual Report, Dept of Public Works website, Sheriffs Dept website and Department of Health Services website.