

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1725 CEO County Fire Service

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,106,843.89	1,583,033.39	1,708,303.64	981,573.64
01110	Accounts receivable	537.26	7,004.13	537.26	7,004.13
02000	Accounts Payable	(131,761.27)	892,562.93	920,013.42	(159,211.76)
02071	Salaries and benefits payable	(31,676.59)	243,946.89	223,247.28	(10,976.98)
02715	Retirement contribution	0.00	1,502.27	1,502.27	0.00
03610	Fund bal/Retained earnings	(766,744.94)	0.00	9,061.64	(775,806.58)
03650	Fund bal-designated-capital acq	(160,000.00)	0.00	0.00	(160,000.00)
03810	Fund bal-reserve for encumbranc	(17,198.35)	9,061.64	0.00	(8,136.71)
10000	Property taxes-current secured	0.00	0.00	943,342.22	(943,342.22)
10005	Property Taxes-Unitary	0.00	0.00	13,973.65	(13,973.65)
10007	Property Taxes-SRAF Loan	0.00	87,788.47	0.00	87,788.47
10210	Co of Stanislaus rda pass thru	0.00	773.01	39,667.10	(38,894.09)
10215	Ceres amended rda pass thru	0.00	61.29	3,045.86	(2,984.57)
10220	Ceres rda pass thru increment	0.00	349.84	12,738.97	(12,389.13)
10225	Hughson rda pass thru	0.00	14.89	735.47	(720.58)
10227	Hughson 2007 annex rda pass thr	0.00	18.01	22.83	(4.82)
10240	Modesto amended rda pass thru i	0.00	10.54	833.33	(822.79)
10250	Newman rda pass thru increment	0.00	43.57	2,350.98	(2,307.41)
10253	Oakdale rda pass thru increment	0.00	31.35	916.55	(885.20)
10255	Oakdale amended rda pass thru i	0.00	4.54	68.95	(64.41)
10260	Turlock rda pass thru increment	0.00	44.54	777.75	(733.21)
10270	Waterford rda pass thru increme	0.00	64.92	741.29	(676.37)
10275	Riverbank rda pass thru increme	0.00	48.66	816.42	(767.76)
10280	Stancer rda pass thru increment	0.00	13.25	1,584.75	(1,571.50)
10290	Turlock amended rda pass thru i	0.00	6.67	261.04	(254.37)
10295	Patterson rda pass thru increme	0.00	11.70	496.99	(485.29)
10400	Property taxes-current unsecure	0.00	1,484.01	50,092.40	(48,608.39)
11000	Property taxes-prior unsecured	0.00	115.34	2,312.32	(2,196.98)
11781	07/08 supplemental property tax	0.00	3,588.84	178.80	3,410.04
11799	06/07 Supplemental property tax	0.00	155.35	5,441.26	(5,285.91)
12750	FHA in lieu tax apportionment	0.00	0.00	536.30	(536.30)
12800	Tax deeded land sale appro.	0.00	0.00	43.18	(43.18)
17010	Interest - other	0.00	0.00	388.84	(388.84)
24400	State-Homeowners' prop tax reli	0.00	7,780.65	23,533.19	(15,752.54)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	2,236.29	(2,236.29)
36470	Other-service charges	0.00	0.00	924.00	(924.00)
36475	Plan Check Fees	0.00	110.00	68,580.00	(68,470.00)

36476	New Construction Inspection Fee	0.00	446.98	58,124.44	(57,677.46)
36477	Special Inspection Fees	0.00	585.00	8,737.00	(8,152.00)
37260	Weed eradication-coll div	0.00	0.00	1,562.38	(1,562.38)
40860	Misc reimbursements	0.00	0.00	17,373.93	(17,373.93)

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 2 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1725 CEO County Fire Service

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
46620	County match	0.00	0.00	291,000.00	(291,000.00)
50000	Salaries and wages	0.00	372,308.60	146,526.34	225,782.26
50001	Non-productive salaries - vacat	0.00	25,208.35	9,498.96	15,709.39
50002	Non-productive salaries - sick	0.00	22,872.45	9,406.81	13,465.64
50003	Non-productive salaries - other	0.00	13,054.64	5,553.12	7,501.52
50010	Overtime/comp time paid	0.00	46.22	23.11	23.11
50020	Extra help	0.00	5,738.80	80.00	5,658.80
50100	Comp time taken	0.00	4,615.89	1,969.42	2,646.47
50120	Personal service contracts	0.00	93,375.82	35,572.78	57,803.04
50220	Termination cash-out	0.00	11,573.69	0.00	11,573.69
52000	Retirement	0.00	76,594.14	30,693.74	45,900.40
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	15,037.13	(15,037.13)
52010	Fica	0.00	36,660.39	14,754.23	21,906.16
52020	Deferred comp - part-time	0.00	1,753.38	1,082.68	670.70
53000	Group health insurance	0.00	54,042.31	212.65	53,829.66
53020	Unemployment insurance	0.00	720.00	0.00	720.00
53051	Employee benefits admin fee	0.00	337.20	133.60	203.60
53081	Long Term disability	0.00	464.22	193.92	270.30
55100	Uniform allowance	0.00	1,990.45	38.56	1,951.89
55120	Employee assistance program	0.00	378.02	0.00	378.02
55130	Deferred comp mgmt/confidenti	0.00	3,657.20	1,480.04	2,177.16
55140	Cafeteria pln hlth ben cashou	0.00	6,340.49	2,609.04	3,731.45
60201	Safety equipment-personal use	0.00	170.12	0.00	170.12
60400	Communications	0.00	5,805.21	383.48	5,421.73
60402	Communication equipment	0.00	214.21	0.00	214.21
61600	Maintenance-equipment	0.00	2,768.85	618.81	2,150.04
61660	Maintenance-contracts	0.00	2,426.00	0.00	2,426.00
62070	Prevention supplies	0.00	130.02	0.00	130.02
62200	Memberships	0.00	1,114.00	0.00	1,114.00
62600	Office supplies	0.00	2,445.65	581.67	1,863.98
62730	Postage	0.00	666.39	36.86	629.53
62780	Books and periodicals	0.00	4,607.46	0.00	4,607.46

62840	Computer Software - Non Asset	0.00	333.38	0.00	333.38
62860	Office Equipment - Non Asset	0.00	2,000.00	0.00	2,000.00
62861	Computer Equipment - Non Asset	0.00	3,409.25	214.19	3,195.06
63474	Contracted svcs - other	0.00	17,138.19	1,360.00	15,778.19
63490	Property tax administration cos	0.00	21,162.84	0.00	21,162.84
65300	Rents & leases-struct & grnds	0.00	2,000.00	0.00	2,000.00
65500	Small tools & instruments	0.00	329.59	133.48	196.11
65780	Education & training	0.00	4,593.98	375.00	4,218.98
65810	Other supportive services	0.00	15,406.23	1,823.96	13,582.27

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 3 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1725 CEO County Fire Service

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
65840	Animal food	0.00	49.66	49.66	0.00
67040	Other travel expenses	0.00	3,072.24	1,483.62	1,588.62
73160	CFS fund share-fire safety bd	0.00	841,715.89	13,476.42	828,239.47
73500	Govt interfund expenditures	0.00	117,092.00	0.00	117,092.00
73510	Govt Fund Bill-Grand Jry Audit	0.00	84.00	0.00	84.00
73511	Govt Fund Bill-Auditor's Dept	0.00	4,578.00	454.00	4,124.00
73512	Govt Fund Bill-Purch Agent	0.00	1,055.00	0.00	1,055.00
73513	Govt Fund Bill-BM Janitor Srvcs	0.00	8,606.90	0.00	8,606.90
73514	Govt Fund Bill-Risk Management	0.00	1,243.00	161.00	1,082.00
73516	Govt Fund Bill-BM Maint Srvcs	0.00	3,571.89	0.00	3,571.89
73517	Govt Fund Bill-BM Srvcs & Suppl	0.00	8,007.29	4,140.67	3,866.62
73520	Govt fund A-87 charges-CEO	0.00	4,299.00	0.00	4,299.00
73521	Govt fund -A-87 carry forward	0.00	2,770.00	0.00	2,770.00
73540	Govt fund county counsel serv	0.00	6,349.67	0.00	6,349.67
73550	Govt fund utilities	0.00	4,966.27	0.00	4,966.27
74050	Auto liability	0.00	990.00	0.00	990.00
74060	Self insured general liabilit	0.00	660.00	0.00	660.00
74080	Central services printing	0.00	82.70	0.00	82.70
74100	Mail room postage meter	0.00	161.11	13.34	147.77
74102	Presort Postage	0.00	0.09	0.02	0.07
74110	Mail room services	0.00	37.07	0.00	37.07
74120	Messenger services	0.00	266.20	0.00	266.20
74123	Salvage Disposal	0.00	53.34	0.00	53.34
74130	Data processing services	0.00	11,359.95	0.00	11,359.95
74141	SBT-OES Project	0.00	8,420.13	0.00	8,420.13
74172	Fleet Svc - Repair & Mtce	0.00	5,340.31	0.00	5,340.31
74173	Fleet Svc - Fuel	0.00	6,500.01	0.00	6,500.01

74174	Fleet Svc - Damaged Veh Liabili	0.00	729.60	0.00	729.60
74175	Fleet Svc - Rental Vehicles	0.00	44.55	0.00	44.55
75040	Fiduciary liability insurance	0.00	17.00	0.00	17.00
85850	Other operating transfers out	0.00	15,037.13	0.00	15,037.13
		-----	-----	-----	-----
		0.00	4,716,276.30	4,716,276.30	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 4 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1726 CEO Alcohol and Drug Analysis

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	55,378.60	153,786.00	180,135.76	29,028.84
02000	Accounts Payable	(24,395.00)	199,627.76	175,232.76	0.00
03610	Fund bal/Retained earnings	(19,182.60)	0.00	11,289.76	(30,472.36)
03810	Fund bal-reserve for encumbranc	(11,801.00)	11,289.76	0.00	(511.24)
15000	Vehicle code fines	0.00	9,212.00	73,696.00	(64,484.00)
46620	County match	0.00	0.00	61,036.00	(61,036.00)
63300	Laboratory tests	0.00	156,192.76	28,840.00	127,352.76
73511	Govt Fund Bill-Auditor's Dept	0.00	136.00	14.00	122.00
		-----	-----	-----	-----
		0.00	530,244.28	530,244.28	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 5 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1727 PARKS-Fish and Wildlife

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	49,224.96	1,200.74	2,534.02	47,891.68
02000	Accounts Payable	(776.60)	3,143.33	4,823.18	(2,456.45)
03610	Fund bal/Retained earnings	(48,448.36)	0.00	0.00	(48,448.36)
15200	Other court fines	0.00	40.94	550.49	(509.55)



Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1734 DO NOT USE-RET Retirement Board

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	161.29	161.29	0.00
02000	Accounts Payable	0.00	322.58	322.58	0.00
62600	Office supplies	0.00	156.87	156.87	0.00
74370	Stores-office supplies	0.00	4.42	4.42	0.00
		0.00	645.16	645.16	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 9 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1737 PROB Criminalistics Lab

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	88,851.77	10,773.87	0.00	99,625.64
03610	Fund bal/Retained earnings	(88,851.77)	0.00	0.00	(88,851.77)
15000	Vehicle code fines	0.00	0.00	10,773.87	(10,773.87)
		0.00	10,773.87	10,773.87	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 10 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1741 DA Spousal Abuser Prosecution

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	11,827.66	0.00	11,828.00	(0.34)



Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1755 CFFC Children and Families Commission

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	19,314,099.88	7,568,726.47	10,130,764.67	16,752,061.68
01010	Investment - fair value adjustm	272,445.71	128,880.37	272,445.71	128,880.37
01110	Accounts receivable	741,233.45	1,203,713.45	892,958.90	1,051,988.00
01130	Interest receivable- pool inves	53,703.80	58,412.10	53,703.80	58,412.10
01150	Other receivables	547,282.00	0.00	547,282.00	0.00
02000	Accounts Payable	(1,228,575.50)	6,207,648.14	6,020,131.76	(1,041,059.12)
02010	Accounts payable-other	(433,201.69)	433,201.69	358,877.46	(358,877.46)
02040	Due to other funds	(460.08)	460.08	0.00	0.00
02071	Salaries and benefits payable	(36,796.86)	343,773.49	325,171.03	(18,194.40)
02715	Retirement contribution	0.00	2,748.11	2,748.11	0.00
02760	Long term disability	0.00	15.63	15.63	0.00
02761	Blue Cross	0.00	563.46	563.46	0.00
02788	Blue Cross - Hlth Savings Acct	0.00	1,234.37	1,234.37	0.00
03610	Fund bal/Retained earnings	(18,330,574.15)	0.00	220,004.68	(18,550,578.83)
03615	Fund bal-invest. fair value adj	(272,445.71)	143,565.34	0.00	(128,880.37)
03810	Fund bal-reserve for encumbranc	(626,710.85)	76,439.34	0.00	(550,271.51)
17000	Interest-pool only	0.00	329,584.47	659,168.94	(329,584.47)
17003	Interest-pool accrual, year-end	0.00	58,412.10	63,120.40	(4,708.30)
17610	Increase(decrease)-fair value o	0.00	401,326.08	257,760.74	143,565.34
25862	St Other - Prop 10 Tobacco Tax	0.00	1,701,390.45	8,527,684.00	(6,826,293.55)
40400	Miscellaneous Revenue	0.00	5,973.36	6,958.17	(984.81)
40860	Misc reimbursements	0.00	0.00	163.81	(163.81)
50000	Salaries and wages	0.00	659,214.53	248,258.41	410,956.12
50001	Non-productive salaries - vacat	0.00	48,536.70	25,059.69	23,477.01
50002	Non-productive salaries - sick	0.00	36,455.75	15,002.33	21,453.42
50003	Non-productive salaries - other	0.00	28,462.06	9,722.04	18,740.02
50100	Comp time taken	0.00	1,004.10	502.05	502.05
52000	Retirement	0.00	95,964.78	36,820.68	59,144.10
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	19,375.81	(19,375.81)
52010	Fica	0.00	56,397.82	21,935.60	34,462.22
53000	Group health insurance	0.00	89,696.58	377.86	89,318.72
53020	Unemployment insurance	0.00	540.00	0.00	540.00
53051	Employee benefits admin fee	0.00	442.82	175.22	267.60
53081	Long Term disablilty	0.00	368.22	143.42	224.80
55000	Auto allowance	0.00	7,864.85	3,046.26	4,818.59
55080	Professional development	0.00	1,530.00	1,530.00	0.00



55120	Employee assistance program	0.00	482.22	0.00	482.22
55130	Deferred comp mgmt/confidenti	0.00	5,648.97	2,183.47	3,465.50
55140	Cafeteria pln hlth ben cashou	0.00	2,741.76	1,128.06	1,613.70
60200	Dry goods-clothing-pers suppl	0.00	467.62	0.00	467.62
60400	Communications	0.00	5,518.40	2,134.00	3,384.40

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 14 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1755 CFFC Children and Families Commission

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
61600	Maintenance-equipment	0.00	3,127.00	1,553.54	1,573.46
61800	Maintenance-structures & grnd	0.00	51.59	0.00	51.59
62200	Memberships	0.00	11,520.00	4,134.00	7,386.00
62470	Program evaluation	0.00	160,064.21	3,888.54	156,175.67
62600	Office supplies	0.00	2,847.84	114.47	2,733.37
62610	Copy machine paper & supplies	0.00	2,488.20	0.00	2,488.20
62630	Outside printing service	0.00	368.47	0.00	368.47
62730	Postage	0.00	176.26	11.88	164.38
62780	Books and periodicals	0.00	411.89	41.00	370.89
62790	Subscriptions	0.00	179.55	0.00	179.55
62980	Exp. Computer Equip. To \$5,000	0.00	5,708.70	0.00	5,708.70
63000	Professional & special servic	0.00	12,000.00	0.00	12,000.00
63256	Contracts - Consultants	0.00	44,910.56	0.00	44,910.56
63530	Grant awards account	0.00	5,552,606.58	260,857.18	5,291,749.40
64560	Interpreter expense	0.00	150.00	0.00	150.00
64720	Consulting services	0.00	21,600.00	0.00	21,600.00
65100	Rents & leases-equipment	0.00	6,790.23	2,821.71	3,968.52
65200	Alarm & answering services	0.00	1,292.00	500.00	792.00
65300	Rents & leases-struct & grnds	0.00	85,932.00	33,132.00	52,800.00
65350	Rents & leases-storage facili	0.00	5,360.41	5,360.41	0.00
65780	Education & training	0.00	378.81	79.95	298.86
65890	Commission expense	0.00	855.18	157.68	697.50
65920	Meeting allowance	0.00	1,444.95	162.38	1,282.57
65950	Special programs	0.00	25,200.42	0.00	25,200.42
66180	Conferences & seminars	0.00	19,873.45	1,500.00	18,373.45
67040	Other travel expenses	0.00	3,554.53	3.30	3,551.23
67041	Other Travel Expenses - Staff	0.00	1,611.68	15.00	1,596.68
67045	Other travel expense - Commissi	0.00	161.35	35.35	126.00
67120	Credit card purchases	0.00	3,633.92	3,399.74	234.18
67200	Utilities	0.00	8,259.76	3,168.00	5,091.76
73500	Govt interfund expenditures	0.00	3,612,551.18	354,736.21	3,257,814.97

73510	Govt Fund Bill-Grand Jry Audit	0.00	161.00	62.00	99.00
73511	Govt Fund Bill-Auditor's Dept	0.00	11,084.18	4,841.00	6,243.18
73512	Govt Fund Bill-Purch Agent	0.00	2,873.00	1,133.00	1,740.00
73513	Govt Fund Bill-BM Janitor Srvcs	0.00	13,438.71	5,358.00	8,080.71
73514	Govt Fund Bill-Risk Management	0.00	2,005.00	906.00	1,099.00
73516	Govt Fund Bill-BM Maint Srvcs	0.00	248.57	90.00	158.57
73520	Govt fund A-87 charges-CEO	0.00	9,175.00	3,700.00	5,475.00
73521	Govt fund -A-87 carry forward	0.00	35,609.00	13,730.00	21,879.00
73530	Govt fund collection services	0.00	11,913.31	98.00	11,815.31
73540	Govt fund county counsel serv	0.00	4,374.37	1,748.00	2,626.37

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 15 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1755 CFFC Children and Families Commission

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
74011	Telecommunications	0.00	4,477.40	1,628.00	2,849.40
74050	Auto liability	0.00	374.00	144.00	230.00
74060	Self insured general liabilit	0.00	1,449.00	608.00	841.00
74080	Central services printing	0.00	457.63	229.00	228.63
74120	Messenger services	0.00	648.67	262.00	386.67
74123	Salvage Disposal	0.00	139.82	59.00	80.82
74130	Data processing services	0.00	27,809.01	10,282.00	17,527.01
74132	Peoplesoft implementation cos	0.00	782.00	300.00	482.00
74700	Commercial insurance	0.00	108.00	42.00	66.00
74701	Fire & Property Deductible	0.00	22.00	12.00	10.00
75040	Fiduciary liability insurance	0.00	24.00	9.00	15.00
85850	Other operating transfers out	0.00	19,375.81	0.00	19,375.81
		0.00	29,449,065.88	29,449,065.88	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 16 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1759 AG Ag Comm Development Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	855.63	0.00	0.00	855.63
03610	Fund bal/Retained earnings	(855.63)	0.00	0.00	(855.63)
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 17 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1760 AS Animal Services Donations

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	120,544.03	205,857.03	254,511.93	71,889.13
01110	Accounts receivable	1,635.00	337.00	1,635.00	337.00
02000	Accounts Payable	(25,757.00)	253,458.13	231,319.13	(3,618.00)
03610	Fund bal/Retained earnings	(96,422.03)	0.00	0.00	(96,422.03)
13005	Cat licenses	0.00	12.00	2,308.00	(2,296.00)
13015	Animal litter permit	0.00	0.00	12,800.00	(12,800.00)
13040	Delinquent penalties-Animal lic	0.00	120.00	45,793.00	(45,673.00)
13050	Modesto City Licensing	0.00	18.00	18.00	0.00
13051	Modesto License Penalty Fees	0.00	24.00	18,483.00	(18,459.00)
16015	Animal State imposed fine	0.00	227.00	20,298.75	(20,071.75)
32630	Reclaim fees	0.00	670.00	670.00	0.00
32640	A/C-board and care	0.00	148.00	148.00	0.00
32650	SCATE voucher fee	0.00	181.00	88,553.00	(88,372.00)
32680	Spay/Neuter deposits	0.00	88.00	88.00	0.00
32740	Owner release fees	0.00	30.00	30.00	0.00
32750	A/C-field service charges	0.00	75.00	75.00	0.00
32770	Quarantine fee	0.00	50.00	50.00	0.00
40420	Cash over/short	0.00	219.00	219.00	0.00
40546	Debt collections	0.00	20.00	20.00	0.00
40590	Donations & contributions	0.00	20,922.61	16,115.28	4,807.33
63710	Veterinary services - spay or n	0.00	210,532.52	0.00	210,532.52
65840	Animal food	0.00	145.80	0.00	145.80
		0.00	693,135.09	693,135.09	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1761 DA Arson Task Force

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,414.52	0.00	0.00	1,414.52
03610	Fund bal/Retained earnings	(1,414.52)	0.00	0.00	(1,414.52)
		0.00	0.00	0.00	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1764 PROB Juvenile Accountability Grant 2003

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	3,532.58	33,572.92	33,450.53	3,654.97
01110	Accounts receivable	6,547.00	0.00	6,547.00	0.00
02000	Accounts Payable	(3,459.00)	18,018.44	18,479.66	(3,920.22)
03610	Fund bal/Retained earnings	(6,620.58)	0.00	0.00	(6,620.58)
26520	St-Other-OCJP Grant	0.00	0.00	21,442.00	(21,442.00)
62600	Office supplies	0.00	6,245.07	4.07	6,241.00
63280	Contracts	0.00	33,675.16	11,606.33	22,068.83
73511	Govt Fund Bill-Auditor's Dept	0.00	25.00	7.00	18.00
		0.00	91,536.59	91,536.59	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1765 PROB Ward Welfare fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	233,056.89	30,716.82	1,232.68	262,541.03
01110	Accounts receivable	2,623.55	2,760.01	2,623.55	2,760.01
03610	Fund bal/Retained earnings	(235,680.44)	0.00	0.00	(235,680.44)
40400	Miscellaneous Revenue	0.00	0.00	30,626.56	(30,626.56)
62600	Office supplies	0.00	1,221.68	226.72	994.96
73511	Govt Fund Bill-Auditor's Dept	0.00	11.00	0.00	11.00
		0.00	34,709.51	34,709.51	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 21 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1766 COOP Farm & Home Advisors Research

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	64,560.79	9,133.48	8,165.60	65,528.67
01110	Accounts receivable	0.00	2,778.60	2,778.60	0.00
02000	Accounts Payable	(54.28)	5,275.26	5,356.55	(135.57)
03610	Fund bal/Retained earnings	(64,506.51)	0.00	0.00	(64,506.51)
41039	Home Economics	0.00	0.00	7,500.00	(7,500.00)
41040	Field crop research	0.00	1,389.30	1,389.30	0.00
60100	Boysenberry	0.00	440.10	0.00	440.10
60101	Farm personnel management	0.00	871.41	27.98	843.43
60102	Field crop research	0.00	1,411.86	2,778.60	(1,366.74)
60103	Fungicide	0.00	1,689.31	0.00	1,689.31
60104	Home economics	0.00	3,826.80	0.00	3,826.80
60105	Grape and walnut	0.00	562.19	73.18	489.01
60106	Environmental horticulture	0.00	320.00	160.00	160.00
60109	Poultry research	0.00	39.74	0.00	39.74
60112	Veg crop research	0.00	55.49	0.00	55.49
60114	Pomology research	0.00	232.65	0.00	232.65
62400	Miscellaneous expense	0.00	203.62	0.00	203.62
73511	Govt Fund Bill-Auditor's Dept	0.00	11.00	11.00	0.00
		0.00	28,240.81	28,240.81	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1767 CEO 2003 Local Law Enforcement Block Grant

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	245.44	4.18	0.00	249.62
01010	Investment - fair value adjustm	3.46	1.92	3.46	1.92
01130	Interest receivable- pool inves	0.61	0.80	0.61	0.80
03610	Fund bal/Retained earnings	(246.05)	0.00	1.54	(247.59)
03615	Fund bal-invest. fair value adj	(3.46)	1.54	0.00	(1.92)
17000	Interest-pool only	0.00	4.18	8.36	(4.18)
17003	Interest-pool accrual, year-end	0.00	0.80	0.99	(0.19)
17610	Increase(decrease)-fair value o	0.00	5.38	3.84	1.54
		0.00	18.80	18.80	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1768 SO Sheriff's Civil Process Fee

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	737,204.43	263,938.94	144,481.44	856,661.93
02000	Accounts Payable	(25.33)	27,541.51	27,607.89	(91.71)
02071	Salaries and benefits payable	0.00	44.77	44.77	0.00
03610	Fund bal/Retained earnings	(737,179.10)	1,862.07	0.00	(735,317.03)
03810	Fund bal-reserve for encumbranc	0.00	0.00	1,862.07	(1,862.07)
32000	Civil process services	0.00	12,490.00	272,451.55	(259,961.55)
35120	Ed serv-post-reimb	0.00	0.00	2,757.22	(2,757.22)
50000	Salaries and wages	0.00	132.19	132.19	0.00
52000	Retirement	0.00	19.01	19.01	0.00
52010	Fica	0.00	101.93	101.93	0.00
53000	Group health insurance	0.00	41.66	41.66	0.00
53051	Employee benefits admin fee	0.00	0.12	0.12	0.00

55140	Cafeteria pln hlth ben cashou	0.00	11.16	11.16	0.00
61600	Maintenance-equipment	0.00	152.94	0.00	152.94
61660	Maintenance-contracts	0.00	6,508.00	0.00	6,508.00
62200	Memberships	0.00	252.00	0.00	252.00
62600	Office supplies	0.00	3,347.26	4.64	3,342.62
62861	Computer Equipment - Non Asset	0.00	2,148.31	0.00	2,148.31
62980	Exp. Computer Equip. To \$5,000	0.00	16,828.89	11,250.00	5,578.89
62985	Exp. Furnishings - to \$5,000 -	0.00	568.58	0.00	568.58
65100	Rents & leases-equipment	0.00	1,245.69	0.00	1,245.69
65500	Small tools & instruments	0.00	4.34	0.00	4.34
65780	Education & training	0.00	9,216.66	951.87	8,264.79
67040	Other travel expenses	0.00	871.75	481.40	390.35
73511	Govt Fund Bill-Auditor's Dept	0.00	177.00	7.00	170.00
73512	Govt Fund Bill-Purch Agent	0.00	586.00	0.00	586.00
82770	Computer software	0.00	11,250.00	5,625.00	5,625.00
85850	Other operating transfers out	0.00	108,490.14	0.00	108,490.14
		0.00	467,830.92	467,830.92	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 24 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1769 SO Sheriff's Driver Training Program

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
00001	Invalid Account!!!!	0.00	217.00	217.00	0.00
01000	Equity in Pooled Cash	67,332.41	288,758.98	253,976.00	102,115.39
01110	Accounts receivable	28,259.98	558.44	28,259.98	558.44
01150	Other receivables	21,165.09	113,589.14	134,754.23	0.00
02000	Accounts Payable	(1,633.15)	23,004.07	21,805.76	(434.84)
02071	Salaries and benefits payable	(21,352.47)	90,717.96	71,492.76	(2,127.27)
02400	Deferred revenues	(37,780.00)	37,780.00	1,302.00	(1,302.00)
03610	Fund bal/Retained earnings	(55,751.94)	683.55	0.00	(55,068.39)
03810	Fund bal-reserve for encumbranc	(239.92)	0.00	683.55	(923.47)
35101	Training classes	0.00	14,236.00	252,724.00	(238,488.00)
35120	Ed serv-post-reimb	0.00	0.00	5,340.00	(5,340.00)
38319	Govt fund - Training Classes	0.00	0.00	21,266.00	(21,266.00)
40400	Miscellaneous Revenue	0.00	0.00	4,946.14	(4,946.14)
50000	Salaries and wages	0.00	1,684.62	441.32	1,243.30
50010	Overtime/comp time paid	0.00	22,692.49	8,540.39	14,152.10
50020	Extra help	0.00	207.06	869.72	(662.66)
50120	Personal service contracts	0.00	174,160.50	76,554.30	97,606.20
52000	Retirement	0.00	5,338.18	2,050.96	3,287.22

52009	POB Rtmnt costs-reclass to tran	0.00	0.00	1,076.90	(1,076.90)
52010	Fica	0.00	4,384.86	1,802.85	2,582.01
52020	Deferred comp - part-time	0.00	3,483.23	1,548.49	1,934.74
53000	Group health insurance	0.00	2,372.80	87.83	2,284.97
53020	Unemployment insurance	0.00	810.00	0.00	810.00
53051	Employee benefits admin fee	0.00	11.41	4.42	6.99
55100	Uniform allowance	0.00	179.06	0.00	179.06
55140	Cafeteria pln hlth ben cashou	0.00	6.47	0.00	6.47
60400	Communications	0.00	264.09	0.00	264.09
60600	Food	0.00	199.20	47.00	152.20
60800	Cleaning & sanitary supplies	0.00	114.49	0.00	114.49
61600	Maintenance-equipment	0.00	850.15	0.01	850.14
61800	Maintenance-structures & grnd	0.00	427.94	0.00	427.94
62985	Exp. Furnishings - to \$5,000 -	0.00	439.96	0.00	439.96
62990	Exp. Equipment - To \$5,000 - as	0.00	734.91	0.00	734.91
65100	Rents & leases-equipment	0.00	4,464.70	90.00	4,374.70
65500	Small tools & instruments	0.00	1,080.52	731.92	348.60
66170	Training materials	0.00	629.71	0.00	629.71
67200	Utilities	0.00	10,398.41	0.00	10,398.41
73500	Govt interfund expenditures	0.00	94.00	0.00	94.00
73511	Govt Fund Bill-Auditor's Dept	0.00	1,387.00	167.00	1,220.00
73512	Govt Fund Bill-Purch Agent	0.00	241.00	0.00	241.00
73514	Govt Fund Bill-Risk Management	0.00	933.00	161.00	772.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 25 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1769 SO Sheriff's Driver Training Program

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
73520	Govt fund A-87 charges-CEO	0.00	1,241.00	0.00	1,241.00
74050	Auto liability	0.00	7,150.00	0.00	7,150.00
74162	Morgan Shop Fuel	0.00	842.48	0.00	842.48
74172	Fleet Svc - Repair & Mtce	0.00	55,515.06	0.00	55,515.06
74173	Fleet Svc - Fuel	0.00	12,700.13	0.00	12,700.13
74174	Fleet Svc - Damaged Veh Liabili	0.00	4,936.96	0.00	4,936.96
74175	Fleet Svc - Rental Vehicles	0.00	335.10	0.00	335.10
75040	Fiduciary liability insurance	0.00	11.00	2.00	9.00
85850	Other operating transfers out	0.00	1,076.90	0.00	1,076.90
		0.00	890,943.53	890,943.53	0.00



Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1771 DA Asset Forfeiture

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	11,975.69	18,540.91	0.00	30,516.60
02010	Accounts payable-other	0.00	0.00	611.64	(611.64)
03610	Fund bal/Retained earnings	(11,975.69)	0.00	0.00	(11,975.69)
26520	St-Other-OCJP Grant	0.00	0.00	611.64	(611.64)
40400	Miscellaneous Revenue	0.00	4,732.59	22,661.86	(17,929.27)
62400	Miscellaneous expense	0.00	611.64	0.00	611.64
		0.00	23,885.14	23,885.14	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1775 DA Vertical Prosecution Block Grant

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(32,154.70)	494,527.31	435,493.89	26,878.72
01110	Accounts receivable	73,962.48	12,377.03	74,217.51	12,122.00
02071	Salaries and benefits payable	(26,087.31)	224,865.59	209,918.40	(11,140.12)
02715	Retirement contribution	0.00	790.68	790.68	0.00
03610	Fund bal/Retained earnings	(15,720.47)	0.00	0.00	(15,720.47)
26520	St-Other-OCJP Grant	0.00	255.03	303,730.00	(303,474.97)
46620	County match	0.00	0.00	114,074.00	(114,074.00)
50000	Salaries and wages	0.00	429,568.68	165,049.62	264,519.06
50001	Non-productive salaries - vacat	0.00	15,831.03	8,666.97	7,164.06
50002	Non-productive salaries - sick	0.00	4,731.86	1,475.61	3,256.25
50003	Non-productive salaries - other	0.00	16,611.50	6,150.64	10,460.86
50010	Overtime/comp time paid	0.00	836.03	1,220.00	(383.97)
52000	Retirement	0.00	98,975.21	38,561.47	60,413.74
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	19,791.74	(19,791.74)

52010	Fica	0.00	35,668.43	13,958.30	21,710.13
53000	Group health insurance	0.00	17,205.10	80.74	17,124.36
53020	Unemployment insurance	0.00	270.00	0.00	270.00
53051	Employee benefits admin fee	0.00	221.40	87.60	133.80
55080	Professional development	0.00	720.32	49.35	670.97
55120	Employee assistance program	0.00	241.11	0.00	241.11
55130	Deferred comp mgmt/confidenti	0.00	6,966.51	2,697.75	4,268.76
55140	Cafeteria pln hlth ben cashou	0.00	2,952.43	1,214.72	1,737.71
67040	Other travel expenses	0.00	329.00	0.00	329.00
85850	Other operating transfers out	0.00	33,284.74	0.00	33,284.74
		0.00	1,397,228.99	1,397,228.99	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 28 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1776 DA Real Estate Fraud Prosecution

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	26,665.99	387,207.27	399,640.00	14,233.26
02071	Salaries and benefits payable	(23,304.36)	191,697.55	179,264.42	(10,871.23)
02715	Retirement contribution	0.00	570.59	570.59	0.00
02757	Life insurance	0.00	1,250.00	1,250.00	0.00
03610	Fund bal/Retained earnings	(3,361.63)	0.00	0.00	(3,361.63)
26520	St-Other-OCJP Grant	0.00	0.00	12,134.93	(12,134.93)
33035	Recrdg fees -real estate fraud	0.00	81,264.85	271,966.85	(190,702.00)
46620	County match	0.00	30,358.00	164,960.00	(134,602.00)
50000	Salaries and wages	0.00	228,994.46	98,914.77	130,079.69
50001	Non-productive salaries - vacat	0.00	27,688.82	6,472.32	21,216.50
50002	Non-productive salaries - sick	0.00	37,191.18	13,969.20	23,221.98
50003	Non-productive salaries - other	0.00	10,023.23	4,170.32	5,852.91
50010	Overtime/comp time paid	0.00	33,375.24	13,900.81	19,474.43
50020	Extra help	0.00	84,902.18	33,021.08	51,881.10
52000	Retirement	0.00	66,894.95	25,930.71	40,964.24
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	13,420.02	(13,420.02)
52010	Fica	0.00	24,036.36	9,493.63	14,542.73
52020	Deferred comp - part-time	0.00	2,271.04	902.79	1,368.25
53000	Group health insurance	0.00	18,982.22	136.14	18,846.08
53020	Unemployment insurance	0.00	270.00	0.00	270.00
53051	Employee benefits admin fee	0.00	147.60	58.40	89.20
55080	Professional development	0.00	700.00	0.00	700.00
55120	Employee assistance program	0.00	160.74	0.00	160.74
55130	Deferred comp mgmt/confidenti	0.00	3,918.35	1,520.35	2,398.00

55140	Cafeteria pln hlth ben cashou	0.00	1,970.15	796.78	1,173.37
66180	Conferences & seminars	0.00	450.00	0.00	450.00
67040	Other travel expenses	0.00	1,429.31	42.00	1,387.31
85850	Other operating transfers out	0.00	16,782.02	0.00	16,782.02
		-----	-----	-----	-----
		0.00	1,252,536.11	1,252,536.11	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 29 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1777 CEO Prop 69-DNA Identification

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	564,434.62	280,983.91	244,164.01	601,254.52
01010	Investment - fair value adjustm	7,961.94	4,625.69	7,961.94	4,625.69
01130	Interest receivable- pool inves	1,394.50	1,868.32	1,394.50	1,868.32
01150	Other receivables	102,322.63	129,026.75	102,322.63	129,026.75
03610	Fund bal/Retained earnings	(668,151.75)	0.00	3,336.25	(671,488.00)
03615	Fund bal-invest. fair value adj	(7,961.94)	3,336.25	0.00	(4,625.69)
16030	DNA Identification penalty	0.00	102,322.63	399,409.98	(297,087.35)
17000	Interest-pool only	0.00	10,600.68	21,201.36	(10,600.68)
17003	Interest-pool accrual, year-end	0.00	1,868.32	2,342.14	(473.82)
17610	Increase(decrease)-fair value o	0.00	12,587.63	9,251.38	3,336.25
85850	Other operating transfers out	0.00	244,164.01	0.00	244,164.01
		-----	-----	-----	-----
		0.00	791,384.19	791,384.19	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 30 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 177A DA Enforce Consumer Protection Laws

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	125,310.00	390,827.58	0.00	516,137.58

03610	Fund bal/Retained earnings	(125,310.00)	0.00	0.00	(125,310.00)
16010	Forfeiture/asset	0.00	0.00	390,827.58	(390,827.58)
		-----	-----	-----	-----
		0.00	390,827.58	390,827.58	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 31 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1780 SO Cal-MMET

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	(57,937.51)	816,782.65	966,427.42	(207,582.28)
01110	Accounts receivable	0.00	3,347.59	0.00	3,347.59
01150	Other receivables	75,340.93	721,282.58	535,576.93	261,046.58
02000	Accounts Payable	0.00	332,458.22	358,235.86	(25,777.64)
02010	Accounts payable-other	(472.90)	94,836.26	94,363.36	0.00
02071	Salaries and benefits payable	0.00	205,932.99	217,565.58	(11,632.59)
02400	Deferred revenues	(16,375.00)	16,375.00	18,847.00	(18,847.00)
02715	Retirement contribution	0.00	1,704.85	1,704.85	0.00
02757	Life insurance	0.00	2,500.00	2,500.00	0.00
02762	Kaiser	0.00	666.72	666.72	0.00
03610	Fund bal/Retained earnings	3,944.48	5,235.69	0.00	9,180.17
03810	Fund bal-reserve for encumbranc	(4,500.00)	0.00	5,235.69	(9,735.69)
26522	St-Other-CAL-METT	0.00	75,340.93	986,662.58	(911,321.65)
28800	Federal-Other	0.00	0.00	6,595.96	(6,595.96)
35120	Ed serv-post-reimb	0.00	747.78	3,096.20	(2,348.42)
46000	Sale of fixed assets	0.00	18,847.00	18,847.00	0.00
50000	Salaries and wages	0.00	357,491.07	133,308.63	224,182.44
50001	Non-productive salaries - vacat	0.00	19,158.13	4,200.40	14,957.73
50002	Non-productive salaries - sick	0.00	5,232.67	1,723.45	3,509.22
50003	Non-productive salaries - other	0.00	7,184.30	2,389.94	4,794.36
50010	Overtime/comp time paid	0.00	63,660.85	22,212.48	41,448.37
50020	Extra help	0.00	2,191.14	2,191.14	0.00
50100	Comp time taken	0.00	2,770.85	1,056.90	1,713.95
52000	Retirement	0.00	116,448.11	41,911.89	74,536.22
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	24,418.31	(24,418.31)
52010	Fica	0.00	34,671.02	12,474.06	22,196.96
52020	Deferred comp - part-time	0.00	43.82	43.82	0.00
53000	Group health insurance	0.00	60,637.86	295.69	60,342.17
53051	Employee benefits admin fee	0.00	274.23	101.55	172.68
53081	Long Term disablilty	0.00	0.01	0.01	0.00
55000	Auto allowance	0.00	2.24	2.24	0.00
55100	Uniform allowance	0.00	3,475.93	294.68	3,181.25

55120	Employee assistance program	0.00	321.48	0.00	321.48
55140	Cafeteria pln hlth ben cashou	0.00	1,257.31	430.33	826.98
60400	Communications	0.00	4,245.50	472.90	3,772.60
60402	Communication equipment	0.00	281.20	0.00	281.20
61600	Maintenance-equipment	0.00	216.27	160.00	56.27
61660	Maintenance-contracts	0.00	10,495.92	5,247.96	5,247.96
62200	Memberships	0.00	260.00	35.00	225.00
62730	Postage	0.00	13.71	0.00	13.71
62990	Exp. Equipment - To \$5,000 - as	0.00	9,690.58	6,008.00	3,682.58

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 32 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1780 SO Cal-MMET

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
63000	Professional & special servic	0.00	214,574.50	94,363.36	120,211.14
63300	Laboratory tests	0.00	287.00	122.00	165.00
63360	Medical exams-employees	0.00	95.00	0.00	95.00
65500	Small tools & instruments	0.00	785.10	392.55	392.55
65780	Education & training	0.00	16,372.10	4,089.45	12,282.65
67040	Other travel expenses	0.00	184.13	175.50	8.63
73511	Govt Fund Bill-Auditor's Dept	0.00	3,211.00	339.00	2,872.00
73512	Govt Fund Bill-Purch Agent	0.00	568.00	43.00	525.00
73514	Govt Fund Bill-Risk Management	0.00	745.00	129.00	616.00
73520	Govt fund A-87 charges-CEO	0.00	3,601.00	0.00	3,601.00
73680	Govt fund-DA services	0.00	124,260.93	12,765.62	111,495.31
74050	Auto liability	0.00	10,920.00	0.00	10,920.00
74120	Messenger services	0.00	283.66	0.00	283.66
74123	Salvage Disposal	0.00	60.45	0.00	60.45
74162	Morgan Shop Fuel	0.00	2,338.94	0.00	2,338.94
74172	Fleet Svc - Repair & Mtce	0.00	23,936.84	8,835.51	15,101.33
74173	Fleet Svc - Fuel	0.00	12,365.79	0.00	12,365.79
74174	Fleet Svc - Damaged Veh Liabili	0.00	1,860.48	0.00	1,860.48
84070	Cars	0.00	217,107.90	57,499.07	159,608.83
85850	Other operating transfers out	0.00	24,418.31	0.00	24,418.31
		0.00	3,654,058.59	3,654,058.59	0.00

County of Stanislaus

2009-2010 Final Trial Balance

Report Date: 21-SEP-2010

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1781 AC Tobacco Settlement Securitization

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	2,016,384.31	2,016,384.31	0.00
01090	Cash with fiscal agent	55,219,401.99	4,573,632.35	2,016,384.31	57,776,650.03
01131	Interest receivable- other inve	786,343.90	735,999.54	786,343.90	735,999.54
02490	Deferred Rev-Unavailable	(786,343.90)	786,343.90	735,999.54	(735,999.54)
03610	Fund bal/Retained earnings	(55,219,401.99)	0.00	0.00	(55,219,401.99)
17010	Interest - other	0.00	0.00	2,398,972.44	(2,398,972.44)
17610	Increase(decrease)-fair value o	0.00	0.00	2,174,659.91	(2,174,659.91)
85850	Other operating transfers out	0.00	2,016,384.31	0.00	2,016,384.31
		0.00	10,128,744.41	10,128,744.41	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 34 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1782 PL State CalHome Grant

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	80,640.00	493,211.93	374,516.00	199,335.93
01110	Accounts receivable	0.00	1,524.12	0.00	1,524.12
02000	Accounts Payable	0.00	355,500.00	355,500.00	0.00
03610	Fund bal/Retained earnings	(80,640.00)	0.00	0.00	(80,640.00)
26735	St-Other-CalHOME Program	0.00	0.00	450,000.00	(450,000.00)
40720	Program income	0.00	0.00	6,201.23	(6,201.23)
65950	Special programs	0.00	376,412.17	45,052.95	331,359.22
65957	Program income - CalHOME	0.00	4,605.96	0.00	4,605.96
73511	Govt Fund Bill-Auditor's Dept	0.00	16.00	0.00	16.00
		0.00	1,231,270.18	1,231,270.18	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1783 PL Annual Work Plan-County

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(107,171.50)	2,150,438.28	2,142,305.06	(99,038.28)
01110	Accounts receivable	128,209.19	63,745.74	128,209.19	63,745.74
02000	Accounts Payable	(143,659.74)	1,668,418.88	1,631,461.80	(106,702.66)
02071	Salaries and benefits payable	(7,982.24)	55,485.06	50,555.49	(3,052.67)
02715	Retirement contribution	0.00	395.37	395.37	0.00
03610	Fund bal/Retained earnings	166,524.22	882,049.49	0.00	1,048,573.71
03810	Fund bal-reserve for encumbranc	(35,919.93)	0.00	882,049.49	(917,969.42)
28800	Federal-Other	0.00	0.00	1,601,888.17	(1,601,888.17)
28803	Fed-Other-NSP	0.00	198,089.82	198,089.82	0.00
29520	Fed-Other-Emergency Shelter Gra	0.00	0.00	67,544.26	(67,544.26)
50000	Salaries and wages	0.00	104,564.64	39,651.07	64,913.57
50001	Non-productive salaries - vacat	0.00	9,992.97	5,419.17	4,573.80
50002	Non-productive salaries - sick	0.00	4,451.85	1,361.76	3,090.09
50003	Non-productive salaries - other	0.00	4,158.12	1,638.66	2,519.46
50010	Overtime/comp time paid	0.00	1,790.36	552.87	1,237.49
50100	Comp time taken	0.00	848.02	402.54	445.48
52000	Retirement	0.00	15,224.65	5,905.28	9,319.37
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	3,053.06	(3,053.06)
52010	Fica	0.00	9,646.11	3,760.23	5,885.88
53000	Group health insurance	0.00	9,870.71	38.29	9,832.42
53020	Unemployment insurance	0.00	180.00	0.00	180.00
53051	Employee benefits admin fee	0.00	105.66	42.86	62.80
55120	Employee assistance program	0.00	160.74	0.00	160.74
55140	Cafeteria pln hlth ben cashou	0.00	978.40	425.92	552.48
60400	Communications	0.00	395.68	0.00	395.68
61600	Maintenance-equipment	0.00	60.00	0.00	60.00
62600	Office supplies	0.00	3,118.96	172.33	2,946.63
62780	Books and periodicals	0.00	254.98	0.00	254.98
62840	Computer Software - Non Asset	0.00	431.79	0.00	431.79
62860	Office Equipment - Non Asset	0.00	1,050.00	0.00	1,050.00
62990	Exp. Equipment - To \$5,000 - as	0.00	716.29	51.38	664.91
63245	Contracts - Emergency Shelter	0.00	67,544.26	0.00	67,544.26
63280	Contracts	0.00	1,380,916.76	28,221.95	1,352,694.81
63282	Contracts-cardiology/radiolog	0.00	8,250.00	8,250.00	0.00
63283	Contracts-NSP	0.00	193,917.04	193,917.04	0.00
65000	Publications & legal notices	0.00	4,845.70	0.00	4,845.70
65100	Rents & leases-equipment	0.00	1,229.57	0.00	1,229.57
65780	Education & training	0.00	965.00	0.00	965.00
66020	EIR expenses	0.00	57.00	0.00	57.00
66210	Licenses & fees	0.00	578.00	0.00	578.00

67040 Other travel expenses 0.00 1,510.06 29.38 1,480.68

County of Stanislaus 2009-2010 Final Trial Balance Report Date: 21-SEP-2010  
 Period: JUN-10 Page: 36 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1783 PL Annual Work Plan-County

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
73510	Govt Fund Bill-Grand Jry Audit	0.00	564.00	0.00	564.00
73511	Govt Fund Bill-Auditor's Dept	0.00	3,745.00	506.00	3,239.00
73512	Govt Fund Bill-Purch Agent	0.00	2,043.00	0.00	2,043.00
73514	Govt Fund Bill-Risk Management	0.00	462.00	64.00	398.00
73520	Govt fund A-87 charges-CEO	0.00	1,831.00	0.00	1,831.00
73570	Govt fund pw administration	0.00	1,332.27	0.00	1,332.27
73580	Govt fund pw engineering	0.00	101,085.22	10,999.28	90,085.94
73710	Govt fund - administrative se	0.00	40,631.79	10.84	40,620.95
74011	Telecommunications	0.00	856.50	0.00	856.50
74080	Central services printing	0.00	74.56	0.00	74.56
74100	Mail room postage meter	0.00	136.96	48.35	88.61
74110	Mail room services	0.00	21.42	0.00	21.42
74120	Messenger services	0.00	106.67	0.00	106.67
74123	Salvage Disposal	0.00	24.17	0.00	24.17
74130	Data processing services	0.00	4,564.28	0.00	4,564.28
74370	Stores-office supplies	0.00	53.05	0.00	53.05
85850	Other operating transfers out	0.00	3,053.06	0.00	3,053.06
		0.00	7,007,020.91	7,007,020.91	0.00

County of Stanislaus 2009-2010 Final Trial Balance Report Date: 21-SEP-2010  
 Period: JUN-10 Page: 37 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1784 PL Annual Work Plan-Oakdale

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------



01000	Equity in Pooled Cash	0.00	678,131.87	678,131.87	0.00
01110	Accounts receivable	9,732.66	151,403.01	9,732.66	151,403.01
02000	Accounts Payable	(9,732.66)	716,543.82	858,214.17	(151,403.01)
03610	Fund bal/Retained earnings	409,906.40	0.00	93,530.82	316,375.58
03810	Fund bal-reserve for encumbranc	(409,906.40)	93,530.82	0.00	(316,375.58)
28800	Federal-Other	0.00	12,404.11	511,315.23	(498,911.12)
28803	Fed-Other-NSP	0.00	0.00	307,143.86	(307,143.86)
63280	Contracts	0.00	549,727.18	50,816.06	498,911.12
63283	Contracts-NSP	0.00	307,143.86	0.00	307,143.86
		0.00	2,508,884.67	2,508,884.67	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 38 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1785 PL Annual Work Plan-Patterson

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	1,353,954.67	1,353,954.67	0.00
01110	Accounts receivable	7,674.80	12,388.99	7,674.80	12,388.99
02000	Accounts Payable	(7,674.80)	1,744,947.76	1,749,661.95	(12,388.99)
03610	Fund bal/Retained earnings	166,542.22	417,936.22	0.00	584,478.44
03810	Fund bal-reserve for encumbranc	(166,542.22)	0.00	417,936.22	(584,478.44)
28800	Federal-Other	0.00	0.00	87,769.00	(87,769.00)
28803	Fed-Other-NSP	0.00	0.00	917,219.80	(917,219.80)
63280	Contracts	0.00	87,769.00	0.00	87,769.00
63283	Contracts-NSP	0.00	1,431,952.43	514,732.63	917,219.80
		0.00	5,048,949.07	5,048,949.07	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 39 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1786 CLK Vital and Health Statistics

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	154,116.92	44,601.15	3.30	198,714.77
03610	Fund bal/Retained earnings	(153,929.09)	0.00	0.00	(153,929.09)
03810	Fund bal-reserve for encumbranc	(187.83)	0.00	0.00	(187.83)
33060	Certified copies	0.00	3.30	44,601.15	(44,597.85)
		0.00	44,604.45	44,604.45	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 40 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1787 CEO OES Grant Programs

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	13,217.57	224.93	0.00	13,442.50
01010	Investment - fair value adjustm	186.45	103.42	186.45	103.42
01130	Interest receivable- pool inves	32.93	43.17	32.93	43.17
03610	Fund bal/Retained earnings	(13,250.50)	0.00	83.03	(13,333.53)
03615	Fund bal-invest. fair value adj	(186.45)	83.03	0.00	(103.42)
17000	Interest-pool only	0.00	224.93	449.86	(224.93)
17003	Interest-pool accrual, year-end	0.00	43.17	53.41	(10.24)
17610	Increase(decrease)-fair value o	0.00	289.87	206.84	83.03
		0.00	1,012.52	1,012.52	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 41 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 178A PL Annual Work Plan-Ceres

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	1,304,349.25	1,304,349.25	0.00
01110	Accounts receivable	0.00	181,958.52	0.00	181,958.52

02000	Accounts Payable	0.00	1,419,821.25	1,601,779.77	(181,958.52)
03610	Fund bal/Retained earnings	642,831.97	0.00	14,105.43	628,726.54
03810	Fund bal-reserve for encumbranc	(642,831.97)	14,105.43	0.00	(628,726.54)
28800	Federal-Other	0.00	0.00	421,944.42	(421,944.42)
28803	Fed-Other-NSP	0.00	0.00	950,305.01	(950,305.01)
63280	Contracts	0.00	433,969.42	12,025.00	421,944.42
63283	Contracts-NSP	0.00	1,053,752.01	103,447.00	950,305.01
		-----	-----	-----	-----
		0.00	4,407,955.88	4,407,955.88	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 42 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 178B PL Annual Work Plan-Newman

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	0.00	1,349,094.42	1,349,094.42	0.00
01110	Accounts receivable	5,173.62	10,523.91	5,173.62	10,523.91
02000	Accounts Payable	(5,173.62)	1,250,584.19	1,255,934.48	(10,523.91)
03610	Fund bal/Retained earnings	311,155.40	8,422.92	0.00	319,578.32
03810	Fund bal-reserve for encumbranc	(311,155.40)	0.00	8,422.92	(319,578.32)
28800	Federal-Other	0.00	0.00	395,981.47	(395,981.47)
28803	Fed-Other-NSP	0.00	121,066.22	846,341.03	(725,274.81)
63280	Contracts	0.00	395,981.47	0.00	395,981.47
63282	Contracts-cardiology/radiolog	0.00	128,248.01	128,248.01	0.00
63283	Contracts-NSP	0.00	847,897.02	122,622.21	725,274.81
		-----	-----	-----	-----
		0.00	4,111,818.16	4,111,818.16	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 43 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 178C PL Annual Work Plan-Waterford

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	0.00	1,128,746.91	1,148,755.25	(20,008.34)
01110	Accounts receivable	0.00	15,215.75	0.00	15,215.75
02000	Accounts Payable	0.00	1,138,827.44	1,154,043.19	(15,215.75)
03610	Fund bal/Retained earnings	318,967.15	204,519.12	0.00	523,486.27
03810	Fund bal-reserve for encumbranc	(318,967.15)	0.00	204,519.12	(523,486.27)
28800	Federal-Other	0.00	0.00	225,832.51	(225,832.51)
28803	Fed-Other-NSP	0.00	0.00	828,812.65	(828,812.65)
63280	Contracts	0.00	225,832.51	0.00	225,832.51
63283	Contracts-NSP	0.00	949,459.40	100,638.41	848,820.99
		0.00	3,662,601.13	3,662,601.13	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 44 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 178D PL Salida Planning Efforts

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	441,220.28	0.00	0.00	441,220.28
03610	Fund bal/Retained earnings	653,048.10	0.00	0.00	653,048.10
03810	Fund bal-reserve for encumbranc	(1,094,268.38)	0.00	0.00	(1,094,268.38)
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 45 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1791 CEO OES Homeland Security Grant

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(100.00)	0.00	0.00	(100.00)
03610	Fund bal/Retained earnings	100.00	0.00	0.00	100.00

0.00 0.00 0.00 0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 46 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1792 CEO OES Homeland Security Grant 2006

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	4,174.06	0.00	0.00	4,174.06
03610	Fund bal/Retained earnings	(1,130.17)	0.00	0.00	(1,130.17)
03810	Fund bal-reserve for encumbranc	(3,043.89)	0.00	0.00	(3,043.89)
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 47 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1793 PROB cpa 2004/2005

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	16,117.14	274.27	0.00	16,391.41
01010	Investment - fair value adjustm	227.35	126.11	227.35	126.11
01130	Interest receivable- pool inves	40.15	52.64	40.15	52.64
03610	Fund bal/Retained earnings	(16,157.29)	0.00	101.24	(16,258.53)
03615	Fund bal-invest. fair value adj	(227.35)	101.24	0.00	(126.11)
17000	Interest-pool only	0.00	274.27	548.54	(274.27)
17003	Interest-pool accrual, year-end	0.00	52.64	65.13	(12.49)
17610	Increase(decrease)-fair value o	0.00	353.46	252.22	101.24
		0.00	1,234.63	1,234.63	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1794 CEO OES Homeland Security Part II (WMD)

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	8,555.04	0.00	0.00	8,555.04
03610	Fund bal/Retained earnings	(8,555.04)	0.00	0.00	(8,555.04)
		0.00	0.00	0.00	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1795 PW Hammett/Kiernan PSR's

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	57,280.79	395.48	57,584.66	91.61
01010	Investment - fair value adjustm	808.01	0.70	808.01	0.70
01130	Interest receivable- pool inves	142.70	0.29	142.70	0.29
03610	Fund bal/Retained earnings	(57,423.49)	0.70	808.01	(58,230.80)
03615	Fund bal-invest. fair value adj	(808.01)	808.01	0.70	(0.70)
17000	Interest-pool only	0.00	395.48	790.96	(395.48)
17003	Interest-pool accrual, year-end	0.00	142.99	0.58	142.41
17610	Increase(decrease)-fair value o	0.00	1,615.32	808.01	807.31
85850	Other operating transfers out	0.00	57,584.66	0.00	57,584.66
		0.00	60,943.63	60,943.63	0.00

Currency: USD  
 Balance Type: Year to Date

Fund Range: 1725 to 8999

Fund: 1796 CEO OES Homeland Security Grant 2004

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,917.48	0.00	0.00	1,917.48
03610	Fund bal/Retained earnings	(1,917.48)	0.00	0.00	(1,917.48)
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 51 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1797 CEO 2004 Local Law Enforcement Block Grant

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,633.60	27.80	0.00	1,661.40
01010	Investment - fair value adjustm	23.04	12.78	23.04	12.78
01130	Interest receivable- pool inves	4.07	5.34	4.07	5.34
03610	Fund bal/Retained earnings	(1,637.67)	0.00	10.26	(1,647.93)
03615	Fund bal-invest. fair value adj	(23.04)	10.26	0.00	(12.78)
17000	Interest-pool only	0.00	27.80	55.60	(27.80)
17003	Interest-pool accrual, year-end	0.00	5.34	6.61	(1.27)
17610	Increase(decrease)-fair value o	0.00	35.82	25.56	10.26
		0.00	125.14	125.14	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 52 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1798 PROB JJCPA Programs

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	270,732.63	1,286,106.69	1,285,122.10	271,717.22
01010	Investment - fair value adjustm	3,818.97	2,090.43	3,818.97	2,090.43
01130	Interest receivable- pool inves	450.16	137.88	450.16	137.88
02000	Accounts Payable	(1,982.40)	62,183.67	60,680.95	(479.68)
02071	Salaries and benefits payable	(55,152.06)	560,272.80	533,432.66	(28,311.92)
02715	Retirement contribution	0.00	4,454.59	4,454.59	0.00
02757	Life insurance	0.00	625.00	625.00	0.00
02762	Kaiser	0.00	711.60	711.60	0.00
03610	Fund bal/Retained earnings	(198,609.37)	0.00	17,167.50	(215,776.87)
03615	Fund bal-invest. fair value adj	(3,818.97)	1,728.54	0.00	(2,090.43)
03810	Fund bal-reserve for encumbranc	(15,438.96)	15,438.96	0.00	0.00
17000	Interest-pool only	0.00	1,929.01	2,175.41	(246.40)
17003	Interest-pool accrual, year-end	0.00	762.44	450.16	312.28
17610	Increase(decrease)-fair value o	0.00	5,909.40	4,180.86	1,728.54
24901	State - COPS - Juvenile Justice	0.00	0.00	1,211,108.25	(1,211,108.25)
50000	Salaries and wages	0.00	900,319.34	342,915.58	557,403.76
50001	Non-productive salaries - vacat	0.00	99,546.46	45,221.84	54,324.62
50002	Non-productive salaries - sick	0.00	90,440.18	37,375.03	53,065.15
50003	Non-productive salaries - other	0.00	27,751.12	11,238.76	16,512.36
50010	Overtime/comp time paid	0.00	2,177.78	1,310.32	867.46
50100	Comp time taken	0.00	2,440.56	1,373.45	1,067.11
50150	Benefits-Other	0.00	28,313.88	10,894.97	17,418.91
50220	Termination cash-out	0.00	15,479.72	15,479.72	0.00
52000	Retirement	0.00	318,319.75	122,081.52	196,238.23
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	64,288.30	(64,288.30)
52010	Fica	0.00	88,378.64	33,548.23	54,830.41
53000	Group health insurance	0.00	150,072.42	10,068.61	140,003.81
53020	Unemployment insurance	0.00	1,260.00	0.00	1,260.00
53051	Employee benefits admin fee	0.00	855.12	336.20	518.92
53081	Long Term disability	0.00	294.64	116.67	177.97
55000	Auto allowance	0.00	3,932.51	1,523.18	2,409.33
55100	Uniform allowance	0.00	1,600.00	800.00	800.00
55120	Employee assistance program	0.00	1,082.54	0.00	1,082.54
55130	Deferred comp mgmt/confidenti	0.00	2,356.48	907.92	1,448.56
55140	Cafeteria pln hlth ben cashou	0.00	6,116.98	2,437.03	3,679.95
60400	Communications	0.00	1,026.00	1.12	1,024.88
63280	Contracts	0.00	55,797.89	7,381.42	48,416.47
63500	Security services	0.00	781.00	781.00	0.00
63570	Narcotic testing	0.00	3,000.00	0.00	3,000.00
67040	Other travel expenses	0.00	745.80	24.20	721.60
73510	Govt Fund Bill-Grand Jry Audit	0.00	231.00	0.00	231.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 53 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999



Fund: 1798 PROB JJCPA Programs

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
73511	Govt Fund Bill-Auditor's Dept	0.00	9,940.00	1,175.00	8,765.00
73512	Govt Fund Bill-Purch Agent	0.00	111.00	0.00	111.00
73514	Govt Fund Bill-Risk Management	0.00	3,015.00	451.00	2,564.00
73520	Govt fund A-87 charges-CEO	0.00	12,419.00	0.00	12,419.00
73521	Govt fund -A-87 carry forward	0.00	78.00	5,278.00	(5,200.00)
74050	Auto liability	0.00	763.00	23.00	740.00
74060	Self insured general liabilit	0.00	3,688.00	41.00	3,647.00
74120	Messenger services	0.00	875.98	0.00	875.98
74123	Salvage Disposal	0.00	182.18	0.00	182.18
74132	Peoplesoft implementation cos	0.00	1,370.00	0.00	1,370.00
75040	Fiduciary liability insurance	0.00	50.00	0.00	50.00
85850	Other operating transfers out	0.00	64,288.30	0.00	64,288.30
		0.00	3,841,451.28	3,841,451.28	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 54 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1799 CEO Justice Assistance Grants (JAG)

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,222.23	435,462.19	511,882.88	(74,198.46)
01150	Other receivables	31,825.00	688,682.97	435,118.79	285,389.18
02000	Accounts Payable	0.00	275,259.74	275,259.74	0.00
02010	Accounts payable-other	0.00	0.00	211,507.89	(211,507.89)
03610	Fund bal/Retained earnings	(34,047.23)	0.00	0.00	(34,047.23)
29230	Fed-Other-block grant augment	0.00	31,825.00	31,825.00	0.00
29505	Fed-Other-DOJ-Justice Assistanc	0.00	123,250.61	811,933.58	(688,682.97)
63000	Professional & special servic	0.00	335,807.51	72,060.31	263,747.20
63280	Contracts	0.00	150,960.12	0.00	150,960.12
73510	Govt Fund Bill-Grand Jry Audit	0.00	20.00	20.00	0.00
73511	Govt Fund Bill-Auditor's Dept	0.00	33.00	33.00	0.00
73681	Govt fund - PROB services	0.00	202,463.00	0.00	202,463.00
73682	Govt fund - Sheriff services	0.00	112,646.23	6,769.18	105,877.05
		0.00	2,356,410.37	2,356,410.37	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 179A PL General Plan Maintenance Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,127,636.78	143,868.40	54,946.56	1,216,558.62
01010	Investment - fair value adjustm	15,906.50	9,359.48	15,906.50	9,359.48
01110	Accounts receivable	186.90	1,562.89	186.90	1,562.89
01130	Interest receivable- pool inves	2,780.02	3,880.86	2,780.02	3,880.86
02000	Accounts Payable	(375.84)	10,757.75	20,559.91	(10,178.00)
03610	Fund bal/Retained earnings	(1,130,227.86)	809,342.50	6,547.02	(327,432.38)
03615	Fund bal-invest. fair value adj	(15,906.50)	6,547.02	0.00	(9,359.48)
03810	Fund bal-reserve for encumbranc	0.00	0.00	809,342.50	(809,342.50)
17000	Interest-pool only	0.00	19,742.99	39,485.98	(19,742.99)
17003	Interest-pool accrual, year-end	0.00	3,880.86	4,981.70	(1,100.84)
17610	Increase(decrease)-fair value o	0.00	25,265.98	18,718.96	6,547.02
31400	Planning/engineering services	0.00	350.00	5,920.00	(5,570.00)
31401	Plan serv - gen plan maint	0.00	2,853.27	119,640.98	(116,787.71)
63280	Contracts	0.00	17,060.50	0.00	17,060.50
65000	Publications & legal notices	0.00	635.03	0.00	635.03
66020	EIR expenses	0.00	2,067.25	0.00	2,067.25
73710	Govt fund - administrative se	0.00	41,842.25	0.00	41,842.25
		0.00	1,099,017.03	1,099,017.03	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 179B CEO OES Homeland Security Grant 2005

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(13,971.93)	827.23	827.23	(13,971.93)
03610	Fund bal/Retained earnings	13,971.93	0.00	0.00	13,971.93

52020	Deferred comp - part-time	0.00	827.23	827.23	0.00
		-----	-----	-----	-----
		0.00	1,654.46	1,654.46	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 57 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 179C AC 2006 Tobacco Securitization

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	8,349,124.74	8,349,124.74	0.00
01090	Cash with fiscal agent	42,214,814.72	863,166.48	8,349,124.74	34,728,856.46
01131	Interest receivable- other inve	(4,623.09)	18,194.81	0.00	13,571.72
01175	Due from other governments	0.00	7,475,978.00	0.00	7,475,978.00
02490	Deferred Rev-Unavailable	4,623.09	0.00	18,194.81	(13,571.72)
03610	Fund bal/Retained earnings	(42,214,814.72)	0.00	0.00	(42,214,814.72)
17010	Interest - other	0.00	0.00	497,395.16	(497,395.16)
17610	Increase(decrease)-fair value o	0.00	0.00	365,771.32	(365,771.32)
85850	Other operating transfers out	0.00	873,146.74	0.00	873,146.74
		-----	-----	-----	-----
		0.00	17,579,610.77	17,579,610.77	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 58 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 179D CEO OES Homeland Security Grant 2007

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(287,298.86)	790,318.53	502,824.45	195.22
01110	Accounts receivable	625,527.00	502,668.00	1,128,175.00	20.00
02000	Accounts Payable	(326,211.70)	490,267.94	164,056.24	0.00
02071	Salaries and benefits payable	(628.73)	628.73	0.00	0.00
03610	Fund bal/Retained earnings	125,832.74	0.00	137,220.45	(11,387.71)
03810	Fund bal-reserve for encumbranc	(137,220.45)	137,220.45	0.00	0.00

25000	State-Other	0.00	502,648.00	656,745.00	(154,097.00)
50000	Salaries and wages	0.00	6,583.84	0.00	6,583.84
50120	Personal service contracts	0.00	2,062.50	607.75	1,454.75
52010	Fica	0.00	29.90	8.82	21.08
52020	Deferred comp - part-time	0.00	0.00	1,278.55	(1,278.55)
60400	Communications	0.00	12,440.97	0.00	12,440.97
61600	Maintenance-equipment	0.00	9,704.90	759.29	8,945.61
62400	Miscellaneous expense	0.00	1,642.01	0.00	1,642.01
62861	Computer Equipment - Non Asset	0.00	212.15	0.00	212.15
63280	Contracts	0.00	528.38	0.00	528.38
73512	Govt Fund Bill-Purch Agent	0.00	590.72	565.72	25.00
82570	Computer equipment	0.00	10,461.08	8,501.85	1,959.23
84480	Radio & telecommunications equi	0.00	126,564.32	0.00	126,564.32
85850	Other operating transfers out	0.00	6,170.70	0.00	6,170.70
		0.00	2,600,743.12	2,600,743.12	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 59 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1801 Del Rio Landscape Assessment Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	3,273.31	77.46	9,007.40	(5,656.63)
01010	Investment - fair value adjustm	46.17	0.00	89.69	(43.52)
01130	Interest receivable- pool inves	10.47	0.00	22.69	(12.22)
02000	Accounts Payable	(18.24)	1,776.34	1,776.49	(18.39)
03610	Fund bal/Retained earnings	(3,265.54)	0.00	89.69	(3,355.23)
03615	Fund bal-invest. fair value adj	(46.17)	89.69	0.00	43.52
17000	Interest-pool only	0.00	16.46	23.86	(7.40)
17003	Interest-pool accrual, year-end	0.00	22.69	0.00	22.69
17610	Increase(decrease)-fair value o	0.00	89.69	0.00	89.69
30200	Special assessments	0.00	53.60	53.60	0.00
67200	Utilities	0.00	1,776.49	0.00	1,776.49
74305	Funds >13 Bill-Parks Dept	0.00	7,161.00	0.00	7,161.00
		0.00	11,063.42	11,063.42	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 60 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1805 County Service Area #1

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	1,186.70	1,174.66	12.04
01010	Investment - fair value adjustm	0.00	0.09	0.00	0.09
01130	Interest receivable- pool inves	2.50	3.23	2.50	3.23
03610	Fund bal/Retained earnings	(2.50)	0.09	0.00	(2.41)
03615	Fund bal-invest. fair value adj	0.00	0.00	0.09	(0.09)
10000	Property taxes-current secured	0.00	0.00	674.61	(674.61)
10005	Property Taxes-Unitary	0.00	0.00	17.03	(17.03)
10007	Property Taxes-SRAF Loan	0.00	59.79	0.00	59.79
10210	Co of Stanislaus rda pass thru	0.00	3.09	399.39	(396.30)
10400	Property taxes-current unsecure	0.00	0.00	34.76	(34.76)
11000	Property taxes-prior unsecured	0.00	0.08	1.57	(1.49)
11781	07/08 supplemental property tax	0.00	2.58	0.13	2.45
11799	06/07 Supplemental property tax	0.00	0.15	5.13	(4.98)
12750	FHA in lieu tax apportionment	0.00	0.00	0.36	(0.36)
12800	Tax dedeed land sale appro.	0.00	0.00	30.95	(30.95)
17000	Interest-pool only	0.00	0.00	5.53	(5.53)
17003	Interest-pool accrual, year-end	0.00	2.50	3.23	(0.73)
17010	Interest - other	0.00	0.00	0.40	(0.40)
17610	Increase(decrease)-fair value o	0.00	0.00	0.09	(0.09)
24400	State-Homeowners' prop tax reli	0.00	5.57	16.84	(11.27)
63490	Property tax administration cos	0.00	22.10	0.00	22.10
74520	Administrative services	0.00	1,081.30	0.00	1,081.30
		0.00	2,367.27	2,367.27	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 61 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1807 County Service Area #4

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	93,676.15	7,865.63	12,316.86	89,224.92
01010	Investment - fair value adjustm	1,321.40	686.44	1,321.40	686.44

01130	Interest receivable- pool inves	238.40	298.94	238.40	298.94
02000	Accounts Payable	(84.52)	1,179.52	1,142.92	(47.92)
03610	Fund bal/Retained earnings	(92,830.03)	23,000.00	1,634.96	(71,464.99)
03615	Fund bal-invest. fair value adj	(1,321.40)	634.96	0.00	(686.44)
03650	Fund bal-designated-capital acq	0.00	0.00	23,000.00	(23,000.00)
03810	Fund bal-reserve for encumbranc	(1,000.00)	1,000.00	0.00	0.00
17000	Interest-pool only	0.00	0.00	1,569.56	(1,569.56)
17003	Interest-pool accrual, year-end	0.00	238.40	298.94	(60.54)
17610	Increase(decrease)-fair value o	0.00	1,321.40	686.44	634.96
30200	Special assessments	0.00	0.00	4,589.51	(4,589.51)
61710	Drainage pump mtce	0.00	84.52	84.52	0.00
61800	Maintenance-structures & grnd	0.00	1,081.38	794.88	286.50
61845	PW Maintenance-Structure & Grou	0.00	10,058.19	918.10	9,140.09
63400	Engineering services	0.00	199.51	0.00	199.51
63410	Administrative services	0.00	86.22	0.00	86.22
67240	PW Utilities	0.00	861.38	0.00	861.38
		-----	-----	-----	-----
		0.00	48,596.49	48,596.49	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 62 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1808 County Service Area #5

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	142,183.10	12,592.88	17,591.33	137,184.65
01010	Investment - fair value adjustm	2,005.64	1,055.42	2,005.64	1,055.42
01130	Interest receivable- pool inves	354.11	446.58	354.11	446.58
02000	Accounts Payable	(2,840.55)	3,676.38	869.37	(33.54)
03610	Fund bal/Retained earnings	(139,696.66)	46,000.00	950.22	(94,646.88)
03615	Fund bal-invest. fair value adj	(2,005.64)	950.22	0.00	(1,055.42)
03650	Fund bal-designated-capital acq	0.00	0.00	46,000.00	(46,000.00)
17000	Interest-pool only	0.00	0.00	2,333.52	(2,333.52)
17003	Interest-pool accrual, year-end	0.00	354.11	446.58	(92.47)
17610	Increase(decrease)-fair value o	0.00	2,005.64	1,055.42	950.22
30200	Special assessments	0.00	0.00	6,670.23	(6,670.23)
60400	Communications	0.00	15.33	0.00	15.33
61710	Drainage pump mtce	0.00	60.76	0.00	60.76
61800	Maintenance-structures & grnd	0.00	2,715.17	2,508.11	207.06
61845	PW Maintenance-Structure & Grou	0.00	11,632.37	1,793.74	9,838.63
63400	Engineering services	0.00	225.25	0.00	225.25
63410	Administrative services	0.00	85.72	0.00	85.72
67240	PW Utilities	0.00	777.87	15.43	762.44

-----  
0.00                      82,593.70                      82,593.70                      0.00  
-----

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 63 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1809 DO NOT USE-County Service Area #6

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	33,027.09	0.00	33,027.09	0.00
01010	Investment - fair value adjustm	465.88	0.00	465.88	0.00
01130	Interest receivable- pool inves	84.02	0.00	84.02	0.00
03610	Fund bal/Retained earnings	(33,111.11)	0.00	465.88	(33,576.99)
03615	Fund bal-invest. fair value adj	(465.88)	465.88	0.00	0.00
17003	Interest-pool accrual, year-end	0.00	84.02	0.00	84.02
17610	Increase(decrease)-fair value o	0.00	465.88	0.00	465.88
85850	Other operating transfers out	0.00	33,027.09	0.00	33,027.09
		0.00	34,042.87	34,042.87	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 64 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1810 County Service Area #7

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	59,851.67	3,233.79	4,137.69	58,947.77
01010	Investment - fair value adjustm	844.27	453.51	844.27	453.51
01130	Interest receivable- pool inves	150.93	192.88	150.93	192.88
02000	Accounts Payable	0.00	362.35	362.35	0.00
03610	Fund bal/Retained earnings	(60,002.60)	25,000.00	390.76	(35,393.36)
03615	Fund bal-invest. fair value adj	(844.27)	390.76	0.00	(453.51)
03650	Fund bal-designated-capital acq	0.00	0.00	25,000.00	(25,000.00)
17000	Interest-pool only	0.00	0.00	1,007.85	(1,007.85)

17003	Interest-pool accrual, year-end	0.00	150.93	192.88	(41.95)
17610	Increase(decrease)-fair value o	0.00	844.27	453.51	390.76
30200	Special assessments	0.00	0.00	1,999.98	(1,999.98)
61710	Drainage pump mtce	0.00	18.12	0.00	18.12
61800	Maintenance-structures & grnd	0.00	152.57	112.98	39.59
61845	PW Maintenance-Structure & Grou	0.00	3,311.31	112.98	3,198.33
63400	Engineering services	0.00	225.24	0.00	225.24
63410	Administrative services	0.00	86.22	0.00	86.22
67240	PW Utilities	0.00	344.23	0.00	344.23
		-----	-----	-----	-----
		0.00	34,766.18	34,766.18	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 65 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1811 County Service Area #8

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	28,267.72	1,787.55	6,643.77	23,411.50
01010	Investment - fair value adjustm	398.75	180.11	398.75	180.11
01130	Interest receivable- pool inves	73.85	79.61	73.85	79.61
03610	Fund bal/Retained earnings	(28,288.37)	0.00	271.84	(28,560.21)
03615	Fund bal-invest. fair value adj	(398.75)	218.64	0.00	(180.11)
03810	Fund bal-reserve for encumbranc	(53.20)	53.20	0.00	0.00
17000	Interest-pool only	0.00	0.00	445.91	(445.91)
17003	Interest-pool accrual, year-end	0.00	73.85	79.61	(5.76)
17610	Increase(decrease)-fair value o	0.00	398.75	180.11	218.64
30200	Special assessments	0.00	0.00	749.76	(749.76)
61800	Maintenance-structures & grnd	0.00	486.29	399.01	87.28
61845	PW Maintenance-Structure & Grou	0.00	5,949.58	295.94	5,653.64
63400	Engineering services	0.00	225.25	0.00	225.25
63410	Administrative services	0.00	85.72	0.00	85.72
		-----	-----	-----	-----
		0.00	9,538.55	9,538.55	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 66 of 637

Currency: USD  
 Balance Type: Year to Date



Fund Range: 1725 to 8999

Fund: 1812 County Service Area #9

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	68,373.26	3,422.73	8,716.09	63,079.90
01010	Investment - fair value adjustm	964.48	485.30	964.48	485.30
01130	Interest receivable- pool inves	179.18	209.69	179.18	209.69
03610	Fund bal/Retained earnings	(68,552.44)	0.00	479.18	(69,031.62)
03615	Fund bal-invest. fair value adj	(964.48)	479.18	0.00	(485.30)
17000	Interest-pool only	0.00	0.00	1,121.65	(1,121.65)
17003	Interest-pool accrual, year-end	0.00	179.18	209.69	(30.51)
17610	Increase(decrease)-fair value o	0.00	964.48	485.30	479.18
30200	Special assessments	0.00	0.00	1,733.48	(1,733.48)
61800	Maintenance-structures & grnd	0.00	1,002.27	284.77	717.50
61845	PW Maintenance-Structure & Grou	0.00	7,403.33	283.80	7,119.53
63400	Engineering services	0.00	225.24	0.00	225.24
63410	Administrative services	0.00	86.22	0.00	86.22
		0.00	14,457.62	14,457.62	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 67 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1813 County Service Area #10-P/W

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	174,203.87	208,766.62	168,581.55	214,388.94
01010	Investment - fair value adjustm	2,457.33	1,649.38	2,457.33	1,649.38
01130	Interest receivable- pool inves	505.28	648.92	505.28	648.92
02000	Accounts Payable	(368.44)	48,297.28	48,711.67	(782.83)
03610	Fund bal/Retained earnings	(173,570.71)	84,000.00	1,386.39	(90,957.10)
03615	Fund bal-invest. fair value adj	(2,457.33)	807.95	0.00	(1,649.38)
03650	Fund bal-designated-capital acq	0.00	0.00	84,000.00	(84,000.00)
03810	Fund bal-reserve for encumbranc	(770.00)	578.44	0.00	(191.56)
17000	Interest-pool only	0.00	0.00	2,682.90	(2,682.90)
17003	Interest-pool accrual, year-end	0.00	505.28	648.92	(143.64)
17610	Increase(decrease)-fair value o	0.00	2,457.33	1,649.38	807.95
30200	Special assessments	0.00	0.00	198,029.59	(198,029.59)
60400	Communications	0.00	519.39	0.03	519.36
61710	Drainage pump mtce	0.00	30,839.62	0.00	30,839.62

61800	Maintenance-structures & grnd	0.00	7,537.53	3,618.71	3,918.82
61845	PW Maintenance-Structure & Grou	0.00	112,465.47	3,021.58	109,443.89
62400	Miscellaneous expense	0.00	620.00	0.00	620.00
63400	Engineering services	0.00	2,181.58	2,012.94	168.64
66280	Operating supplies	0.00	1,382.41	0.00	1,382.41
67240	PW Utilities	0.00	14,057.07	8.00	14,049.07
		0.00	517,314.27	517,314.27	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 68 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1814 County Service Area #10-Parks

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(8,610.17)	285,616.76	271,067.47	5,939.12
01010	Investment - fair value adjustm	(121.46)	167.15	0.00	45.69
01130	Interest receivable- pool inves	(54.36)	0.00	3.78	(58.14)
02000	Accounts Payable	(18,397.17)	486,967.32	487,255.57	(18,685.42)
03610	Fund bal/Retained earnings	27,359.36	1,877.79	0.00	29,237.15
03615	Fund bal-invest. fair value adj	121.46	0.00	167.15	(45.69)
03810	Fund bal-reserve for encumbranc	(297.66)	0.00	1,710.64	(2,008.30)
17000	Interest-pool only	0.00	1,052.14	0.00	1,052.14
17003	Interest-pool accrual, year-end	0.00	3.78	0.00	3.78
17610	Increase(decrease)-fair value o	0.00	0.00	167.15	(167.15)
30200	Special assessments	0.00	0.00	240,428.16	(240,428.16)
60000	Agricultural supplies	0.00	130.05	0.00	130.05
60201	Safety equipment-personal use	0.00	88.78	5.64	83.14
60800	Cleaning & sanitary supplies	0.00	15.38	7.69	7.69
61600	Maintenance-equipment	0.00	52.83	0.00	52.83
61670	Radio maintenance	0.00	356.80	0.00	356.80
61800	Maintenance-structures & grnd	0.00	1,654.98	1,280.49	374.49
61820	Irrigation Supplies	0.00	826.87	0.00	826.87
63280	Contracts	0.00	230,958.54	128,310.30	102,648.24
65500	Small tools & instruments	0.00	396.39	0.00	396.39
66055	Vandalism cleanup and repair	0.00	7,457.26	3,503.96	3,953.30
66390	Services & supplies-districts	0.00	448.51	0.00	448.51
67200	Utilities	0.00	89,620.73	8.06	89,612.67
74305	Funds >13 Bill-Parks Dept	0.00	41,070.00	14,846.00	26,224.00
		0.00	1,148,762.06	1,148,762.06	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1815 County Service Area #10-Sheriff

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	88,956.33	88,557.63	398.70
01010	Investment - fair value adjustm	0.00	3.07	0.00	3.07
01130	Interest receivable- pool inves	33.95	63.79	33.95	63.79
03610	Fund bal/Retained earnings	(33.95)	3.07	0.00	(30.88)
03615	Fund bal-invest. fair value adj	0.00	0.00	3.07	(3.07)
17000	Interest-pool only	0.00	0.00	398.70	(398.70)
17003	Interest-pool accrual, year-end	0.00	33.95	63.79	(29.84)
17610	Increase(decrease)-fair value o	0.00	0.00	3.07	(3.07)
30200	Special assessments	0.00	88,557.63	88,557.63	0.00
		0.00	177,617.84	177,617.84	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1816 County Service Area #10-Admin

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(4,870.26)	7,468.46	4,125.90	(1,527.70)
01010	Investment - fair value adjustm	(68.70)	68.70	11.75	(11.75)
01130	Interest receivable- pool inves	0.70	0.00	8.23	(7.53)
02000	Accounts Payable	0.00	107.99	107.99	0.00
03610	Fund bal/Retained earnings	4,869.56	56.95	0.00	4,926.51
03615	Fund bal-invest. fair value adj	68.70	0.00	56.95	11.75
17000	Interest-pool only	0.00	82.74	0.00	82.74
17003	Interest-pool accrual, year-end	0.00	8.23	0.00	8.23
17610	Increase(decrease)-fair value o	0.00	11.75	68.70	(56.95)
30200	Special assessments	0.00	0.00	7,468.46	(7,468.46)
63400	Engineering services	0.00	2,460.38	0.00	2,460.38

63410	Administrative services	0.00	1,582.78	0.00	1,582.78
		-----	-----	-----	-----
		0.00	11,847.98	11,847.98	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 71 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1818 County Service Area #11

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	8,123.86	679.92	285.75	8,518.03
01010	Investment - fair value adjustm	114.60	65.53	114.60	65.53
01130	Interest receivable- pool inves	22.00	26.63	22.00	26.63
03610	Fund bal/Retained earnings	(8,145.86)	0.00	49.07	(8,194.93)
03615	Fund bal-invest. fair value adj	(114.60)	49.07	0.00	(65.53)
17000	Interest-pool only	0.00	0.00	137.97	(137.97)
17003	Interest-pool accrual, year-end	0.00	22.00	26.63	(4.63)
17610	Increase(decrease)-fair value o	0.00	114.60	65.53	49.07
30200	Special assessments	0.00	0.00	315.17	(315.17)
61845	PW Maintenance-Structure & Grou	0.00	0.00	226.78	(226.78)
63400	Engineering services	0.00	199.53	0.00	199.53
63410	Administrative services	0.00	86.22	0.00	86.22
		-----	-----	-----	-----
		0.00	1,243.50	1,243.50	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 72 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1819 County Service Area #12

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	31,014.48	2,301.56	5,193.16	28,122.88
01010	Investment - fair value adjustm	437.49	216.36	437.49	216.36
01130	Interest receivable- pool inves	79.84	93.60	79.84	93.60

03610	Fund bal/Retained earnings	(31,094.32)	0.00	221.13	(31,315.45)
03615	Fund bal-invest. fair value adj	(437.49)	221.13	0.00	(216.36)
17000	Interest-pool only	0.00	0.00	508.52	(508.52)
17003	Interest-pool accrual, year-end	0.00	79.84	93.60	(13.76)
17610	Increase(decrease)-fair value o	0.00	437.49	216.36	221.13
30200	Special assessments	0.00	0.00	1,198.87	(1,198.87)
61800	Maintenance-structures & grnd	0.00	156.74	156.74	0.00
61845	PW Maintenance-Structure & Grou	0.00	4,769.22	481.19	4,288.03
63400	Engineering services	0.00	225.24	0.00	225.24
63410	Administrative services	0.00	85.72	0.00	85.72
		0.00	8,586.90	8,586.90	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 73 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1820 DO NOT USE-County Service Area #13

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	54,485.10	0.00	54,485.10	0.00
01010	Investment - fair value adjustm	768.57	0.00	768.57	0.00
01130	Interest receivable- pool inves	136.30	0.00	136.30	0.00
03610	Fund bal/Retained earnings	(54,621.40)	0.00	768.57	(55,389.97)
03615	Fund bal-invest. fair value adj	(768.57)	768.57	0.00	0.00
17003	Interest-pool accrual, year-end	0.00	136.30	0.00	136.30
17610	Increase(decrease)-fair value o	0.00	768.57	0.00	768.57
85850	Other operating transfers out	0.00	54,485.10	0.00	54,485.10
		0.00	56,158.54	56,158.54	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 74 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1821 County Service Area #14

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	3,544.61	190.22	130.37	3,604.46
01010	Investment - fair value adjustm	50.00	27.73	50.00	27.73
01130	Interest receivable- pool inves	8.83	11.58	8.83	11.58
02000	Accounts Payable	0.00	120.94	120.94	0.00
03610	Fund bal/Retained earnings	(3,553.44)	0.00	22.27	(3,575.71)
03615	Fund bal-invest. fair value adj	(50.00)	22.27	0.00	(27.73)
17000	Interest-pool only	0.00	0.00	59.85	(59.85)
17003	Interest-pool accrual, year-end	0.00	8.83	11.58	(2.75)
17610	Increase(decrease)-fair value o	0.00	50.00	27.73	22.27
63410	Administrative services	0.00	9.43	9.43	0.00
67220	Utilities-street lights	0.00	120.94	120.94	0.00
		0.00	561.94	561.94	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 75 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1823 County Service Area #16

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	26,024.14	23,455.41	12,907.77	36,571.78
01010	Investment - fair value adjustm	367.10	281.36	367.10	281.36
01130	Interest receivable- pool inves	72.36	120.92	72.36	120.92
02000	Accounts Payable	(387.53)	3,462.10	3,239.81	(165.24)
03610	Fund bal/Retained earnings	(25,708.97)	10,786.00	85.74	(15,008.71)
03615	Fund bal-invest. fair value adj	(367.10)	85.74	0.00	(281.36)
03650	Fund bal-designated-capital acq	0.00	0.00	10,786.00	(10,786.00)
17000	Interest-pool only	0.00	0.00	485.79	(485.79)
17003	Interest-pool accrual, year-end	0.00	72.36	120.92	(48.56)
17610	Increase(decrease)-fair value o	0.00	367.10	281.36	85.74
30200	Special assessments	0.00	0.00	22,194.57	(22,194.57)
60000	Agricultural supplies	0.00	170.21	0.00	170.21
60201	Safety equipment-personal use	0.00	49.80	2.81	46.99
60800	Cleaning & sanitary supplies	0.00	7.70	3.85	3.85
61600	Maintenance-equipment	0.00	19.03	0.00	19.03
61670	Radio maintenance	0.00	178.40	0.00	178.40
61800	Maintenance-structures & grnd	0.00	466.59	306.91	159.68
61820	Irrigation Supplies	0.00	150.24	140.62	9.62
61845	PW Maintenance-Structure & Grou	0.00	4,848.89	381.73	4,467.16
63400	Engineering services	0.00	225.25	0.00	225.25
63410	Administrative services	0.00	142.93	0.00	142.93

65500	Small tools & instruments	0.00	1,043.31	0.00	1,043.31
66390	Services & supplies-districts	0.00	8.61	0.00	8.61
67200	Utilities	0.00	108.23	0.00	108.23
67240	PW Utilities	0.00	1,418.63	155.47	1,263.16
74305	Funds >13 Bill-Parks Dept	0.00	4,064.00	0.00	4,064.00
		-----	-----	-----	-----
		0.00	51,532.81	51,532.81	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 76 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1824 DO NOT USE-County Service Area #17

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	222,525.31	3,051.37	225,576.68	0.00
01010	Investment - fair value adjustm	3,138.95	0.00	3,138.95	0.00
01130	Interest receivable- pool inves	537.58	0.00	537.58	0.00
02000	Accounts Payable	(8,031.21)	10,281.88	2,250.67	0.00
03610	Fund bal/Retained earnings	(214,031.68)	0.00	4,138.95	(218,170.63)
03615	Fund bal-invest. fair value adj	(3,138.95)	3,138.95	0.00	0.00
03810	Fund bal-reserve for encumbranc	(1,000.00)	1,000.00	0.00	0.00
17000	Interest-pool only	0.00	1,153.20	1,153.20	0.00
17003	Interest-pool accrual, year-end	0.00	537.58	0.00	537.58
17610	Increase(decrease)-fair value o	0.00	3,138.95	0.00	3,138.95
60400	Communications	0.00	30.34	30.34	0.00
61800	Maintenance-structures & grnd	0.00	264.31	264.31	0.00
61820	Irrigation Supplies	0.00	1,406.15	1,406.15	0.00
61845	PW Maintenance-Structure & Grou	0.00	101.88	101.88	0.00
67200	Utilities	0.00	517.95	517.95	0.00
67240	PW Utilities	0.00	31.92	31.92	0.00
74305	Funds >13 Bill-Parks Dept	0.00	1,248.00	1,248.00	0.00
85850	Other operating transfers out	0.00	214,494.10	0.00	214,494.10
		-----	-----	-----	-----
		0.00	240,396.58	240,396.58	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 77 of 637

Currency: USD  
Balance Type: Year to Date

Fund Range: 1725 to 8999

Fund: 1825 County Service Area #18

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	12,535.37	11,841.33	16,389.53	7,987.17
01010	Investment - fair value adjustm	176.82	61.45	176.82	61.45
01130	Interest receivable- pool inves	34.10	36.43	34.10	36.43
02000	Accounts Payable	(1,058.76)	4,131.63	3,149.08	(76.21)
03610	Fund bal/Retained earnings	(11,510.71)	0.00	115.37	(11,626.08)
03615	Fund bal-invest. fair value adj	(176.82)	115.37	0.00	(61.45)
17000	Interest-pool only	0.00	0.00	190.77	(190.77)
17003	Interest-pool accrual, year-end	0.00	34.10	36.43	(2.33)
17610	Increase(decrease)-fair value o	0.00	176.82	61.45	115.37
30200	Special assessments	0.00	0.00	8,962.24	(8,962.24)
40400	Miscellaneous Revenue	0.00	0.00	1,423.56	(1,423.56)
60000	Agricultural supplies	0.00	123.44	0.00	123.44
60201	Safety equipment-personal use	0.00	41.16	2.82	38.34
60800	Cleaning & sanitary supplies	0.00	7.70	3.85	3.85
61600	Maintenance-equipment	0.00	19.02	0.00	19.02
61670	Radio maintenance	0.00	178.40	0.00	178.40
61800	Maintenance-structures & grnd	0.00	515.74	360.16	155.58
61820	Irrigation Supplies	0.00	865.61	843.70	21.91
61845	PW Maintenance-Structure & Grou	0.00	8,660.78	969.79	7,690.99
63400	Engineering services	0.00	225.24	0.00	225.24
63410	Administrative services	0.00	142.43	0.00	142.43
65500	Small tools & instruments	0.00	1,043.31	0.00	1,043.31
66390	Services & supplies-districts	0.00	8.61	0.00	8.61
67220	Utilities-street lights	0.00	107.96	0.00	107.96
67240	PW Utilities	0.00	800.14	0.00	800.14
74305	Funds >13 Bill-Parks Dept	0.00	3,583.00	0.00	3,583.00
		0.00	32,719.67	32,719.67	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 78 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1826 County Service Area #19

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	119,638.59	56,644.50	56,141.26	120,141.83



01010	Investment - fair value adjustm	1,687.63	924.30	1,687.63	924.30
01130	Interest receivable- pool inves	291.79	390.68	291.79	390.68
02000	Accounts Payable	(7,410.22)	23,287.01	16,766.95	(890.16)
03610	Fund bal/Retained earnings	(112,520.16)	54,880.42	763.33	(58,403.07)
03615	Fund bal-invest. fair value adj	(1,687.63)	763.33	0.00	(924.30)
03650	Fund bal-designated-capital acq	0.00	0.00	53,243.00	(53,243.00)
03810	Fund bal-reserve for encumbranc	0.00	0.00	1,637.42	(1,637.42)
17000	Interest-pool only	0.00	0.00	1,868.07	(1,868.07)
17003	Interest-pool accrual, year-end	0.00	291.79	390.68	(98.89)
17610	Increase(decrease)-fair value o	0.00	1,687.63	924.30	763.33
30200	Special assessments	0.00	0.00	51,892.70	(51,892.70)
60000	Agricultural supplies	0.00	46.77	0.00	46.77
60201	Safety equipment-personal use	0.00	43.10	0.00	43.10
60400	Communications	0.00	156.72	0.00	156.72
61600	Maintenance-equipment	0.00	20.68	0.00	20.68
61670	Radio maintenance	0.00	178.40	0.00	178.40
61710	Drainage pump mtce	0.00	7,090.95	0.00	7,090.95
61800	Maintenance-structures & grnd	0.00	2,246.10	1,751.04	495.06
61820	Irrigation Supplies	0.00	175.63	0.00	175.63
61845	PW Maintenance-Structure & Grou	0.00	17,014.66	1,420.64	15,594.02
63400	Engineering services	0.00	741.33	0.00	741.33
63410	Administrative services	0.00	185.59	0.00	185.59
65500	Small tools & instruments	0.00	1,351.78	0.00	1,351.78
66055	Vandalism cleanup and repair	0.00	317.86	0.00	317.86
66280	Operating supplies	0.00	53.16	26.58	26.58
66390	Services & supplies-districts	0.00	267.57	119.25	148.32
66880	Spec equipt under 1000-asset	0.00	835.17	0.00	835.17
67200	Utilities	0.00	5,813.95	73.91	5,740.04
67240	PW Utilities	0.00	207.41	31.94	175.47
74305	Funds >13 Bill-Parks Dept	0.00	13,414.00	0.00	13,414.00
		0.00	189,030.49	189,030.49	0.00

County of Stanislaus

2009-2010 Final Trial Balance

Report Date: 21-SEP-2010

Period: JUN-10

Page: 79 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1827 County Service Area #20

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	7,977.83	5,139.63	8,537.79	4,579.67
01010	Investment - fair value adjustm	112.54	35.23	112.54	35.23
01130	Interest receivable- pool inves	22.49	20.82	22.49	20.82
02000	Accounts Payable	0.00	106.97	106.97	0.00

03610	Fund bal/Retained earnings	(8,000.32)	0.00	77.31	(8,077.63)
03615	Fund bal-invest. fair value adj	(112.54)	77.31	0.00	(35.23)
17000	Interest-pool only	0.00	0.00	112.41	(112.41)
17003	Interest-pool accrual, year-end	0.00	22.49	20.82	1.67
17610	Increase(decrease)-fair value o	0.00	112.54	35.23	77.31
30200	Special assessments	0.00	0.00	4,349.34	(4,349.34)
61800	Maintenance-structures & grnd	0.00	348.36	338.94	9.42
61845	PW Maintenance-Structure & Grou	0.00	7,849.35	338.94	7,510.41
63400	Engineering services	0.00	225.26	0.00	225.26
63410	Administrative services	0.00	114.82	0.00	114.82
		-----	-----	-----	-----
		0.00	14,052.78	14,052.78	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 80 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1828 County Service Area #21

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	37,593.92	24,454.22	18,947.77	43,100.37
01010	Investment - fair value adjustm	530.30	331.59	530.30	331.59
01130	Interest receivable- pool inves	99.24	134.30	99.24	134.30
02000	Accounts Payable	(1,139.80)	6,476.81	5,824.61	(487.60)
03610	Fund bal/Retained earnings	(35,953.36)	0.00	798.71	(36,752.07)
03615	Fund bal-invest. fair value adj	(530.30)	198.71	0.00	(331.59)
03810	Fund bal-reserve for encumbranc	(600.00)	600.00	0.00	0.00
17000	Interest-pool only	0.00	0.00	622.95	(622.95)
17003	Interest-pool accrual, year-end	0.00	99.24	134.30	(35.06)
17610	Increase(decrease)-fair value o	0.00	530.30	331.59	198.71
30200	Special assessments	0.00	0.00	22,517.05	(22,517.05)
60000	Agricultural supplies	0.00	46.77	0.00	46.77
60201	Safety equipment-personal use	0.00	43.10	0.00	43.10
61600	Maintenance-equipment	0.00	20.69	0.00	20.69
61670	Radio maintenance	0.00	178.40	0.00	178.40
61800	Maintenance-structures & grnd	0.00	676.16	1,037.75	(361.59)
61820	Irrigation Supplies	0.00	398.32	281.23	117.09
61845	PW Maintenance-Structure & Grou	0.00	3,761.83	132.71	3,629.12
63400	Engineering services	0.00	225.24	0.00	225.24
63410	Administrative services	0.00	142.92	0.00	142.92
65500	Small tools & instruments	0.00	46.58	0.00	46.58
66055	Vandalism cleanup and repair	0.00	300.00	0.00	300.00
66390	Services & supplies-districts	0.00	107.02	47.70	59.32
67200	Utilities	0.00	4,204.01	519.30	3,684.71

74305	Funds >13 Bill-Parks Dept	0.00	8,849.00	0.00	8,849.00
		-----	-----	-----	-----
		0.00	51,825.21	51,825.21	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 81 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1829 County Service Area #22

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	16,017.39	9,607.40	9,952.63	15,672.16
01010	Investment - fair value adjustm	225.94	120.57	225.94	120.57
01130	Interest receivable- pool inves	40.25	51.80	40.25	51.80
02000	Accounts Payable	(437.67)	2,404.98	2,204.41	(237.10)
03610	Fund bal/Retained earnings	(15,619.97)	0.00	105.37	(15,725.34)
03615	Fund bal-invest. fair value adj	(225.94)	105.37	0.00	(120.57)
17000	Interest-pool only	0.00	0.00	243.79	(243.79)
17003	Interest-pool accrual, year-end	0.00	40.25	51.80	(11.55)
17610	Increase(decrease)-fair value o	0.00	225.94	120.57	105.37
30200	Special assessments	0.00	0.00	8,398.20	(8,398.20)
60000	Agricultural supplies	0.00	28.07	0.00	28.07
61800	Maintenance-structures & grnd	0.00	366.33	265.83	100.50
61820	Irrigation Supplies	0.00	199.17	0.00	199.17
61845	PW Maintenance-Structure & Grou	0.00	3,317.22	832.70	2,484.52
63400	Engineering services	0.00	225.25	0.00	225.25
63410	Administrative services	0.00	142.42	0.00	142.42
67200	Utilities	0.00	1,903.57	27.85	1,875.72
74305	Funds >13 Bill-Parks Dept	0.00	3,731.00	0.00	3,731.00
		-----	-----	-----	-----
		0.00	22,469.34	22,469.34	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 82 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1830 County Service Area #23

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	81,722.85	6,662.01	8,005.64	80,379.22
01010	Investment - fair value adjustm	1,152.79	618.39	1,152.79	618.39
01130	Interest receivable- pool inves	211.73	262.54	211.73	262.54
03610	Fund bal/Retained earnings	(81,934.58)	0.00	534.40	(82,468.98)
03615	Fund bal-invest. fair value adj	(1,152.79)	534.40	0.00	(618.39)
17000	Interest-pool only	0.00	0.00	1,370.28	(1,370.28)
17003	Interest-pool accrual, year-end	0.00	211.73	262.54	(50.81)
17610	Increase(decrease)-fair value o	0.00	1,152.79	618.39	534.40
30200	Special assessments	0.00	0.00	4,396.30	(4,396.30)
61800	Maintenance-structures & grnd	0.00	371.34	293.43	77.91
61845	PW Maintenance-Structure & Grou	0.00	7,303.38	611.63	6,691.75
63400	Engineering services	0.00	225.24	0.00	225.24
63410	Administrative services	0.00	115.31	0.00	115.31
		0.00	17,457.13	17,457.13	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 83 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1831 County Service Area #24

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(9,933.84)	7,251.57	10,456.63	(13,138.90)
01010	Investment - fair value adjustm	(140.13)	140.13	101.08	(101.08)
01130	Interest receivable- pool inves	(21.30)	0.00	23.82	(45.12)
02000	Accounts Payable	(77.09)	2,664.01	2,767.59	(180.67)
03610	Fund bal/Retained earnings	10,032.23	39.05	0.00	10,071.28
03615	Fund bal-invest. fair value adj	140.13	0.00	39.05	101.08
17000	Interest-pool only	0.00	210.47	0.00	210.47
17003	Interest-pool accrual, year-end	0.00	23.82	0.00	23.82
17610	Increase(decrease)-fair value o	0.00	101.08	140.13	(39.05)
30200	Special assessments	0.00	3.20	7,099.13	(7,095.93)
50000	Salaries and wages	0.00	11.97	0.00	11.97
52000	Retirement	0.00	1.54	0.00	1.54
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	0.50	(0.50)
52010	Fica	0.00	0.91	0.00	0.91
53000	Group health insurance	0.00	4.96	0.00	4.96
53051	Employee benefits admin fee	0.00	0.01	0.00	0.01
60000	Agricultural supplies	0.00	45.34	0.00	45.34
60201	Safety equipment-personal use	0.00	43.10	0.00	43.10

61800	Maintenance-structures & grnd	0.00	354.66	77.19	277.47
61820	Irrigation Supplies	0.00	131.88	0.00	131.88
61845	PW Maintenance-Structure & Grou	0.00	1,211.68	76.22	1,135.46
63400	Engineering services	0.00	225.25	0.00	225.25
63410	Administrative services	0.00	142.42	0.00	142.42
65500	Small tools & instruments	0.00	496.76	0.00	496.76
66280	Operating supplies	0.00	557.06	0.00	557.06
67200	Utilities	0.00	1,699.99	28.02	1,671.97
74305	Funds >13 Bill-Parks Dept	0.00	5,448.00	0.00	5,448.00
85850	Other operating transfers out	0.00	0.50	0.00	0.50
		0.00	20,809.36	20,809.36	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 84 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1832 County Service Area #25

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	4,491.99	7,630.78	7,516.58	4,606.19
01010	Investment - fair value adjustm	63.36	35.44	63.36	35.44
01130	Interest receivable- pool inves	17.00	19.35	17.00	19.35
02000	Accounts Payable	(329.71)	1,725.84	1,594.84	(198.71)
03610	Fund bal/Retained earnings	(4,179.28)	0.00	27.92	(4,207.20)
03615	Fund bal-invest. fair value adj	(63.36)	27.92	0.00	(35.44)
17000	Interest-pool only	0.00	0.00	68.17	(68.17)
17003	Interest-pool accrual, year-end	0.00	17.00	19.35	(2.35)
17610	Increase(decrease)-fair value o	0.00	63.36	35.44	27.92
30200	Special assessments	0.00	0.00	7,297.19	(7,297.19)
60000	Agricultural supplies	0.00	28.07	0.00	28.07
61800	Maintenance-structures & grnd	0.00	274.49	274.49	0.00
61845	PW Maintenance-Structure & Grou	0.00	2,460.43	132.71	2,327.72
63400	Engineering services	0.00	225.24	0.00	225.24
63410	Administrative services	0.00	142.92	0.00	142.92
65500	Small tools & instruments	0.00	14.29	0.00	14.29
67200	Utilities	0.00	1,434.62	31.70	1,402.92
74305	Funds >13 Bill-Parks Dept	0.00	2,979.00	0.00	2,979.00
		0.00	17,078.75	17,078.75	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1833 County Service Area #26

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	482,254.93	63,753.68	418,501.25
01010	Investment - fair value adjustm	0.00	7,292.38	4,072.68	3,219.70
01130	Interest receivable- pool inves	0.00	2,075.83	757.90	1,317.93
02000	Accounts Payable	0.00	16,167.08	17,825.18	(1,658.10)
03610	Fund bal/Retained earnings	0.00	167,204.68	852.98	166,351.70
03615	Fund bal-invest. fair value adj	0.00	852.98	4,072.68	(3,219.70)
03650	Fund bal-designated-capital acq	0.00	0.00	163,132.00	(163,132.00)
17000	Interest-pool only	0.00	0.00	5,699.71	(5,699.71)
17003	Interest-pool accrual, year-end	0.00	757.90	2,075.83	(1,317.93)
17610	Increase(decrease)-fair value o	0.00	4,072.68	7,292.38	(3,219.70)
30200	Special assessments	0.00	0.00	172,420.09	(172,420.09)
46600	Operating transfers in	0.00	0.00	302,006.29	(302,006.29)
60000	Agricultural supplies	0.00	302.69	0.00	302.69
60201	Safety equipment-personal use	0.00	129.30	0.00	129.30
60400	Communications	0.00	30.34	0.00	30.34
61600	Maintenance-equipment	0.00	20.70	0.00	20.70
61670	Radio maintenance	0.00	356.80	0.00	356.80
61800	Maintenance-structures & grnd	0.00	1,379.11	1,041.55	337.56
61820	Irrigation Supplies	0.00	216.66	0.00	216.66
61845	PW Maintenance-Structure & Grou	0.00	20,652.87	1,206.04	19,446.83
62990	Exp. Equipment - To \$5,000 - as	0.00	453.39	0.00	453.39
63400	Engineering services	0.00	1,078.01	0.00	1,078.01
63410	Administrative services	0.00	2,998.09	0.00	2,998.09
65500	Small tools & instruments	0.00	2,762.26	0.00	2,762.26
66055	Vandalism cleanup and repair	0.00	1,300.00	0.00	1,300.00
66210	Licenses & fees	0.00	509.18	0.00	509.18
66390	Services & supplies-districts	0.00	286.65	138.33	148.32
67200	Utilities	0.00	6,090.01	42.38	6,047.63
67240	PW Utilities	0.00	6,921.95	61.77	6,860.18
74305	Funds >13 Bill-Parks Dept	0.00	20,285.00	0.00	20,285.00
		0.00	746,451.47	746,451.47	0.00

Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1850 Airport Neighborhood Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	9,403.23	17,083.62	19,441.83	7,045.02
01010	Investment - fair value adjustm	132.64	54.20	132.64	54.20
01130	Interest receivable- pool inves	21.99	24.01	21.99	24.01
02000	Accounts Payable	(1,289.01)	16,936.13	15,647.12	0.00
03610	Fund bal/Retained earnings	(8,136.21)	0.00	78.44	(8,214.65)
03615	Fund bal-invest. fair value adj	(132.64)	78.44	0.00	(54.20)
10000	Property taxes-current secured	0.00	0.00	4,140.51	(4,140.51)
10005	Property Taxes-Unitary	0.00	0.00	328.20	(328.20)
10007	Property Taxes-SRAF Loan	0.00	430.50	0.00	430.50
10210	Co of Stanislaus rda pass thru	0.00	11.95	1,540.04	(1,528.09)
10400	Property taxes-current unsecure	0.00	0.00	213.35	(213.35)
11000	Property taxes-prior unsecured	0.00	0.52	10.45	(9.93)
11781	07/08 supplemental property tax	0.00	15.75	0.78	14.97
11799	06/07 Supplemental property tax	0.00	0.89	31.15	(30.26)
12750	FHA in lieu tax apportionment	0.00	0.00	2.41	(2.41)
17000	Interest-pool only	0.00	0.00	104.34	(104.34)
17003	Interest-pool accrual, year-end	0.00	21.99	24.01	(2.02)
17010	Interest - other	0.00	0.00	2.16	(2.16)
17610	Increase(decrease)-fair value o	0.00	132.64	54.20	78.44
24400	State-Homeowners' prop tax reli	0.00	34.15	103.30	(69.15)
30200	Special assessments	0.00	0.00	8,658.25	(8,658.25)
61845	PW Maintenance-Structure & Grou	0.00	1,991.07	1,948.68	42.39
63490	Property tax administration cos	0.00	20.87	0.00	20.87
67220	Utilities-street lights	0.00	15,647.12	0.00	15,647.12
		0.00	52,483.85	52,483.85	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 87 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1851 Almond Wood Ests Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,436.19	9,139.33	7,949.71	3,625.81
01010	Investment - fair value adjustm	34.37	27.89	34.37	27.89

01130	Interest receivable- pool inves	5.60	13.59	5.60	13.59
02000	Accounts Payable	0.00	6,226.97	6,226.97	0.00
03610	Fund bal/Retained earnings	(2,441.79)	0.00	6.48	(2,448.27)
03615	Fund bal-invest. fair value adj	(34.37)	6.48	0.00	(27.89)
17000	Interest-pool only	0.00	0.00	36.16	(36.16)
17003	Interest-pool accrual, year-end	0.00	5.60	13.59	(7.99)
17610	Increase(decrease)-fair value o	0.00	34.37	27.89	6.48
30200	Special assessments	0.00	0.00	9,003.17	(9,003.17)
60100	Boysenberry	0.00	193.35	193.35	0.00
61845	PW Maintenance-Structure & Grou	0.00	1,701.80	0.00	1,701.80
67220	Utilities-street lights	0.00	6,247.91	100.00	6,147.91
		0.00	23,597.29	23,597.29	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 88 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1852 Country Club Lighting Dist ZoneA

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,661.08	1,837.52	2,123.10	1,375.50
01010	Investment - fair value adjustm	23.43	10.58	23.43	10.58
01130	Interest receivable- pool inves	4.50	4.98	4.50	4.98
02000	Accounts Payable	0.00	1,975.80	1,975.80	0.00
03610	Fund bal/Retained earnings	(1,665.58)	0.00	12.85	(1,678.43)
03615	Fund bal-invest. fair value adj	(23.43)	12.85	0.00	(10.58)
10000	Property taxes-current secured	0.00	0.00	1,412.81	(1,412.81)
10005	Property Taxes-Unitary	0.00	0.00	15.77	(15.77)
10007	Property Taxes-SRAF Loan	0.00	127.18	0.00	127.18
10400	Property taxes-current unsecure	0.00	0.00	72.80	(72.80)
11000	Property taxes-prior unsecured	0.00	0.17	3.44	(3.27)
11781	07/08 supplemental property tax	0.00	5.37	0.27	5.10
11799	06/07 Supplemental property tax	0.00	0.21	7.44	(7.23)
12750	FHA in lieu tax apportionment	0.00	0.00	0.78	(0.78)
17000	Interest-pool only	0.00	0.00	23.29	(23.29)
17003	Interest-pool accrual, year-end	0.00	4.50	4.98	(0.48)
17010	Interest - other	0.00	0.00	0.55	(0.55)
17610	Increase(decrease)-fair value o	0.00	23.43	10.58	12.85
24400	State-Homeowners' prop tax reli	0.00	11.65	35.24	(23.59)
30200	Special assessments	0.00	0.00	113.71	(113.71)
61845	PW Maintenance-Structure & Grou	0.00	0.00	151.42	(151.42)
63490	Property tax administration cos	0.00	2.72	0.00	2.72
67220	Utilities-street lights	0.00	1,975.80	0.00	1,975.80



0.00

5,992.76

5,992.76

0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 89 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1853 Country Club Lighting Dist Zone B

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	835.32	1,135.91	1,056.33	914.90
01010	Investment - fair value adjustm	11.78	7.04	11.78	7.04
01130	Interest receivable- pool inves	1.96	4.49	1.96	4.49
02000	Accounts Payable	(35.90)	462.69	473.68	(46.89)
03610	Fund bal/Retained earnings	(801.38)	0.00	4.74	(806.12)
03615	Fund bal-invest. fair value adj	(11.78)	4.74	0.00	(7.04)
17000	Interest-pool only	0.00	0.00	16.61	(16.61)
17003	Interest-pool accrual, year-end	0.00	1.96	4.49	(2.53)
17610	Increase(decrease)-fair value o	0.00	11.78	7.04	4.74
30200	Special assessments	0.00	0.00	1,119.30	(1,119.30)
61845	PW Maintenance-Structure & Grou	0.00	593.64	0.00	593.64
67220	Utilities-street lights	0.00	473.68	0.00	473.68
		0.00	2,695.93	2,695.93	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 90 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1854 Crowslanding Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	3,625.99	1,725.32	2,301.19	3,050.12
01010	Investment - fair value adjustm	51.15	23.47	51.15	23.47
01130	Interest receivable- pool inves	9.23	10.90	9.23	10.90
02000	Accounts Payable	(160.41)	1,924.92	1,924.92	(160.41)

03610	Fund bal/Retained earnings	(3,474.81)	0.00	27.68	(3,502.49)
03615	Fund bal-invest. fair value adj	(51.15)	27.68	0.00	(23.47)
10000	Property taxes-current secured	0.00	0.00	970.78	(970.78)
10005	Property Taxes-Unitary	0.00	0.00	150.51	(150.51)
10007	Property Taxes-SRAF Loan	0.00	94.99	0.00	94.99
10210	Co of Stanislaus rda pass thru	0.00	3.44	444.57	(441.13)
10400	Property taxes-current unsecure	0.00	0.00	50.02	(50.02)
11000	Property taxes-prior unsecured	0.00	0.11	2.19	(2.08)
11781	07/08 supplemental property tax	0.00	3.69	0.18	3.51
11799	06/07 Supplemental property tax	0.00	0.19	6.79	(6.60)
12750	FHA in lieu tax apportionment	0.00	0.00	0.51	(0.51)
17000	Interest-pool only	0.00	0.00	55.09	(55.09)
17003	Interest-pool accrual, year-end	0.00	9.23	10.90	(1.67)
17010	Interest - other	0.00	0.00	0.54	(0.54)
17610	Increase(decrease)-fair value o	0.00	51.15	23.47	27.68
24400	State-Homeowners' prop tax reli	0.00	8.01	24.22	(16.21)
30200	Special assessments	0.00	0.00	19.92	(19.92)
61845	PW Maintenance-Structure & Grou	0.00	234.16	0.00	234.16
63490	Property tax administration cos	0.00	31.68	0.00	31.68
67200	Utilities	0.00	15.46	0.00	15.46
67220	Utilities-street lights	0.00	1,909.46	0.00	1,909.46
		-----	-----	-----	-----
		0.00	6,073.86	6,073.86	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 91 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1855 Deo Gloria Estates Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(3,280.13)	9,004.87	3,093.92	2,630.82
01010	Investment - fair value adjustm	(46.27)	66.51	0.00	20.24
01130	Interest receivable- pool inves	(5.90)	6.90	(5.90)	6.90
02000	Accounts Payable	0.00	2,995.55	2,995.55	0.00
03610	Fund bal/Retained earnings	3,286.03	66.51	0.00	3,352.54
03615	Fund bal-invest. fair value adj	46.27	0.00	66.51	(20.24)
17000	Interest-pool only	0.00	36.48	7.85	28.63
17003	Interest-pool accrual, year-end	0.00	(5.90)	6.90	(12.80)
17610	Increase(decrease)-fair value o	0.00	0.00	66.51	(66.51)
30200	Special assessments	0.00	0.00	8,779.22	(8,779.22)
61845	PW Maintenance-Structure & Grou	0.00	279.69	0.00	279.69
67220	Utilities-street lights	0.00	2,777.75	217.80	2,559.95
		-----	-----	-----	-----

0.00 15,228.36 15,228.36 0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 92 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1856 Denair Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	8,340.49	54,552.19	48,651.48	14,241.20
01010	Investment - fair value adjustm	117.65	109.56	117.65	109.56
01130	Interest receivable- pool inves	24.48	45.62	24.48	45.62
02000	Accounts Payable	(2,000.19)	25,840.11	23,839.92	0.00
03610	Fund bal/Retained earnings	(6,364.78)	0.00	8.09	(6,372.87)
03615	Fund bal-invest. fair value adj	(117.65)	8.09	0.00	(109.56)
10000	Property taxes-current secured	0.00	0.00	3,668.86	(3,668.86)
10005	Property Taxes-Unitary	0.00	0.00	138.12	(138.12)
10007	Property Taxes-SRAF Loan	0.00	351.70	0.00	351.70
10210	Co of Stanislaus rda pass thru	0.00	4.50	514.69	(510.19)
10400	Property taxes-current unsecure	0.00	0.00	189.05	(189.05)
11000	Property taxes-prior unsecured	0.00	0.46	9.09	(8.63)
11781	07/08 supplemental property tax	0.00	13.96	0.70	13.26
11799	06/07 Supplemental property tax	0.00	0.64	22.52	(21.88)
12750	FHA in lieu tax apportionment	0.00	0.00	2.14	(2.14)
17000	Interest-pool only	0.00	0.00	109.15	(109.15)
17003	Interest-pool accrual, year-end	0.00	24.48	45.62	(21.14)
17010	Interest - other	0.00	0.00	1.60	(1.60)
17610	Increase(decrease)-fair value o	0.00	117.65	109.56	8.09
24400	State-Homeowners' prop tax reli	0.00	30.27	91.55	(61.28)
30200	Special assessments	0.00	0.00	40,912.86	(40,912.86)
61800	Maintenance-structures & grnd	0.00	568.18	598.61	(30.43)
61845	PW Maintenance-Structure & Grou	0.00	6,540.23	568.18	5,972.05
63400	Engineering services	0.00	15,351.00	7,675.50	7,675.50
67220	Utilities-street lights	0.00	23,790.35	49.57	23,740.78
		0.00	127,348.99	127,348.99	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 93 of 637

Currency: USD

Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1857 Empire Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	11,333.35	23,465.67	26,193.65	8,605.37
01010	Investment - fair value adjustm	159.87	66.20	159.87	66.20
01130	Interest receivable- pool inves	26.53	34.84	26.53	34.84
02000	Accounts Payable	(1,717.71)	23,030.20	21,312.49	0.00
03610	Fund bal/Retained earnings	(9,642.17)	0.00	93.67	(9,735.84)
03615	Fund bal-invest. fair value adj	(159.87)	93.67	0.00	(66.20)
10000	Property taxes-current secured	0.00	0.00	7,282.02	(7,282.02)
10005	Property Taxes-Unitary	0.00	0.00	329.44	(329.44)
10007	Property Taxes-SRAF Loan	0.00	748.61	0.00	748.61
10210	Co of Stanislaus rda pass thru	0.00	19.45	2,511.65	(2,492.20)
10400	Property taxes-current unsecure	0.00	0.00	375.21	(375.21)
11000	Property taxes-prior unsecured	0.00	0.95	19.48	(18.53)
11781	07/08 supplemental property tax	0.00	27.71	1.38	26.33
11799	06/07 Supplemental property tax	0.00	1.52	53.20	(51.68)
12750	FHA in lieu tax apportionment	0.00	0.00	4.43	(4.43)
17000	Interest-pool only	0.00	0.00	139.55	(139.55)
17003	Interest-pool accrual, year-end	0.00	26.53	34.84	(8.31)
17010	Interest - other	0.00	0.00	3.72	(3.72)
17610	Increase(decrease)-fair value o	0.00	159.87	66.20	93.67
24400	State-Homeowners' prop tax reli	0.00	60.06	181.66	(121.60)
30200	Special assessments	0.00	0.00	12,511.93	(12,511.93)
61600	Maintenance-equipment	0.00	422.84	0.00	422.84
61800	Maintenance-structures & grnd	0.00	0.00	52.00	(52.00)
61845	PW Maintenance-Structure & Grou	0.00	2,305.15	0.00	2,305.15
67220	Utilities-street lights	0.00	20,889.65	0.00	20,889.65
		0.00	71,352.92	71,352.92	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 94 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1858 Fairview TractLighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	3,386.21	9,779.70	8,189.65	4,976.26

01010	Investment - fair value adjustm	47.77	38.28	47.77	38.28
01130	Interest receivable- pool inves	8.35	14.65	8.35	14.65
02000	Accounts Payable	(606.36)	7,276.32	7,276.32	(606.36)
03610	Fund bal/Retained earnings	(2,788.20)	0.00	9.49	(2,797.69)
03615	Fund bal-invest. fair value adj	(47.77)	9.49	0.00	(38.28)
10000	Property taxes-current secured	0.00	0.00	2,499.16	(2,499.16)
10005	Property Taxes-Unitary	0.00	0.00	55.50	(55.50)
10007	Property Taxes-SRAF Loan	0.00	220.33	0.00	220.33
10210	Co of Stanislaus rda pass thru	0.00	9.75	1,260.16	(1,250.41)
10400	Property taxes-current unsecure	0.00	0.00	128.78	(128.78)
11000	Property taxes-prior unsecured	0.00	0.29	5.83	(5.54)
11781	07/08 supplemental property tax	0.00	9.51	0.47	9.04
11799	06/07 Supplemental property tax	0.00	0.52	18.07	(17.55)
12750	FHA in lieu tax apportionment	0.00	0.00	1.33	(1.33)
12800	Tax deeded land sale appro.	0.00	0.00	114.66	(114.66)
17000	Interest-pool only	0.00	0.00	44.49	(44.49)
17003	Interest-pool accrual, year-end	0.00	8.35	14.65	(6.30)
17010	Interest - other	0.00	0.00	1.42	(1.42)
17610	Increase(decrease)-fair value o	0.00	47.77	38.28	9.49
24400	State-Homeowners' prop tax reli	0.00	20.62	62.37	(41.75)
30200	Special assessments	0.00	0.00	4,962.64	(4,962.64)
61845	PW Maintenance-Structure & Grou	0.00	624.82	624.82	0.00
63490	Property tax administration cos	0.00	27.49	0.00	27.49
67220	Utilities-street lights	0.00	7,276.32	0.00	7,276.32
		0.00	25,364.21	25,364.21	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 95 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1859 Gilbert Road Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	53.74	736.46	222.88	567.32
01010	Investment - fair value adjustm	0.76	4.36	0.76	4.36
01130	Interest receivable- pool inves	0.18	0.57	0.18	0.57
02000	Accounts Payable	0.00	205.39	205.39	0.00
03610	Fund bal/Retained earnings	(53.92)	3.60	0.00	(50.32)
03615	Fund bal-invest. fair value adj	(0.76)	0.00	3.60	(4.36)
17000	Interest-pool only	0.00	0.00	1.14	(1.14)
17003	Interest-pool accrual, year-end	0.00	0.18	0.57	(0.39)
17610	Increase(decrease)-fair value o	0.00	0.76	4.36	(3.60)
30200	Special assessments	0.00	0.00	735.32	(735.32)

63490	Property tax administration cos	0.00	17.49	0.00	17.49
67220	Utilities-street lights	0.00	205.39	0.00	205.39
		-----	-----	-----	-----
		0.00	1,174.20	1,174.20	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 96 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1860 Gibbs Ranch Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	811.73	2,829.54	2,422.93	1,218.34
01010	Investment - fair value adjustm	11.45	9.37	11.45	9.37
01130	Interest receivable- pool inves	0.91	3.12	0.91	3.12
02000	Accounts Payable	0.00	1,298.03	1,298.03	0.00
03610	Fund bal/Retained earnings	(812.64)	0.00	2.08	(814.72)
03615	Fund bal-invest. fair value adj	(11.45)	2.08	0.00	(9.37)
17000	Interest-pool only	0.00	0.00	9.29	(9.29)
17003	Interest-pool accrual, year-end	0.00	0.91	3.12	(2.21)
17610	Increase(decrease)-fair value o	0.00	11.45	9.37	2.08
30200	Special assessments	0.00	0.00	1,965.34	(1,965.34)
61845	PW Maintenance-Structure & Grou	0.00	1,227.51	854.91	372.60
67220	Utilities-street lights	0.00	1,298.03	102.61	1,195.42
		-----	-----	-----	-----
		0.00	6,680.04	6,680.04	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 97 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1861 Golden State Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	(90.80)	1,891.56	927.60	873.16
01010	Investment - fair value adjustm	(1.28)	8.00	0.00	6.72

01130	Interest receivable- pool inves	(0.01)	2.66	(0.01)	2.66
02000	Accounts Payable	(77.08)	924.96	924.96	(77.08)
03610	Fund bal/Retained earnings	167.89	8.00	0.00	175.89
03615	Fund bal-invest. fair value adj	1.28	0.00	8.00	(6.72)
17000	Interest-pool only	0.00	2.64	4.32	(1.68)
17003	Interest-pool accrual, year-end	0.00	(0.01)	2.66	(2.67)
17610	Increase(decrease)-fair value o	0.00	0.00	8.00	(8.00)
30200	Special assessments	0.00	0.00	1,887.24	(1,887.24)
67220	Utilities-street lights	0.00	924.96	0.00	924.96
		-----	-----	-----	-----
		0.00	3,762.77	3,762.77	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 98 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1862 Hillcrest Ests Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	6,022.88	7,877.55	13,468.42	432.01
01010	Investment - fair value adjustm	84.96	3.32	84.96	3.32
01130	Interest receivable- pool inves	14.81	3.59	14.81	3.59
02000	Accounts Payable	(601.16)	8,918.72	8,960.77	(643.21)
03610	Fund bal/Retained earnings	(5,436.53)	0.00	81.64	(5,518.17)
03615	Fund bal-invest. fair value adj	(84.96)	81.64	0.00	(3.32)
17000	Interest-pool only	0.00	0.00	50.61	(50.61)
17003	Interest-pool accrual, year-end	0.00	14.81	3.59	11.22
17610	Increase(decrease)-fair value o	0.00	84.96	3.32	81.64
30200	Special assessments	0.00	0.00	314.32	(314.32)
36411	Other - Street lights	0.00	0.00	5,938.58	(5,938.58)
61600	Maintenance-equipment	0.00	1,662.75	0.00	1,662.75
61800	Maintenance-structures & grnd	0.00	839.02	787.02	52.00
61845	PW Maintenance-Structure & Grou	0.00	3,710.68	787.02	2,923.66
67220	Utilities-street lights	0.00	7,298.02	0.00	7,298.02
		-----	-----	-----	-----
		0.00	30,495.06	30,495.06	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 99 of 637

Currency: USD

Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1863 Mancini Park Homes Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,107.04	7,229.47	7,223.73	1,112.78
01010	Investment - fair value adjustm	15.62	8.56	15.62	8.56
01130	Interest receivable- pool inves	4.10	4.01	4.10	4.01
02000	Accounts Payable	(269.20)	3,499.60	3,230.40	0.00
03610	Fund bal/Retained earnings	(841.94)	0.00	7.06	(849.00)
03615	Fund bal-invest. fair value adj	(15.62)	7.06	0.00	(8.56)
10000	Property taxes-current secured	0.00	0.00	221.41	(221.41)
10005	Property Taxes-Unitary	0.00	0.00	3.47	(3.47)
10007	Property Taxes-SRAF Loan	0.00	27.04	0.00	27.04
10400	Property taxes-current unsecure	0.00	0.00	11.41	(11.41)
11000	Property taxes-prior unsecured	0.00	0.04	0.74	(0.70)
11781	07/08 supplemental property tax	0.00	0.84	0.04	0.80
11799	06/07 Supplemental property tax	0.00	0.05	1.60	(1.55)
12750	FHA in lieu tax apportionment	0.00	0.00	0.17	(0.17)
17000	Interest-pool only	0.00	3.41	10.22	(6.81)
17003	Interest-pool accrual, year-end	0.00	4.10	4.01	0.09
17010	Interest - other	0.00	0.00	0.09	(0.09)
17610	Increase(decrease)-fair value o	0.00	15.62	8.56	7.06
24400	State-Homeowners' prop tax reli	0.00	1.83	5.52	(3.69)
30200	Special assessments	0.00	0.00	6,231.28	(6,231.28)
61800	Maintenance-structures & grnd	0.00	545.88	371.76	174.12
61845	PW Maintenance-Structure & Grou	0.00	3,145.04	371.76	2,773.28
67220	Utilities-street lights	0.00	3,230.40	0.00	3,230.40
		0.00	17,722.95	17,722.95	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 100 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1864 Monterey Park Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,902.82	3,163.26	2,232.60	2,833.48
01010	Investment - fair value adjustm	26.84	21.80	26.84	21.80
01130	Interest receivable- pool inves	4.34	8.09	4.34	8.09



02000	Accounts Payable	(181.24)	2,174.88	2,174.88	(181.24)
03610	Fund bal/Retained earnings	(1,725.92)	0.00	5.04	(1,730.96)
03615	Fund bal-invest. fair value adj	(26.84)	5.04	0.00	(21.80)
10000	Property taxes-current secured	0.00	0.00	544.90	(544.90)
10005	Property Taxes-Unitary	0.00	0.00	5.36	(5.36)
10007	Property Taxes-SRAF Loan	0.00	47.16	0.00	47.16
10210	Co of Stanislaus rda pass thru	0.00	2.17	279.39	(277.22)
10400	Property taxes-current unsecure	0.00	0.00	28.08	(28.08)
11000	Property taxes-prior unsecured	0.00	0.06	1.25	(1.19)
11781	07/08 supplemental property tax	0.00	2.08	0.10	1.98
11799	06/07 Supplemental property tax	0.00	0.11	3.99	(3.88)
12750	FHA in lieu tax apportionment	0.00	0.00	0.29	(0.29)
17000	Interest-pool only	0.00	0.00	30.83	(30.83)
17003	Interest-pool accrual, year-end	0.00	4.34	8.09	(3.75)
17010	Interest - other	0.00	0.00	0.31	(0.31)
17610	Increase(decrease)-fair value o	0.00	26.84	21.80	5.04
24400	State-Homeowners' prop tax reli	0.00	4.49	13.59	(9.10)
30200	Special assessments	0.00	0.00	2,255.17	(2,255.17)
63490	Property tax administration cos	0.00	1.65	0.00	1.65
67220	Utilities-street lights	0.00	2,174.88	0.00	2,174.88
		0.00	7,636.85	7,636.85	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 101 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1865 North McHenry Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(3,376.07)	7,291.21	14,601.59	(10,686.45)
01010	Investment - fair value adjustm	(47.62)	47.62	82.22	(82.22)
01130	Interest receivable- pool inves	(10.58)	0.00	21.79	(32.37)
02000	Accounts Payable	(265.43)	8,268.41	8,002.98	0.00
03610	Fund bal/Retained earnings	3,652.08	0.00	34.60	3,617.48
03615	Fund bal-invest. fair value adj	47.62	34.60	0.00	82.22
17000	Interest-pool only	0.00	121.24	0.00	121.24
17003	Interest-pool accrual, year-end	0.00	21.79	0.00	21.79
17610	Increase(decrease)-fair value o	0.00	82.22	47.62	34.60
30200	Special assessments	0.00	0.00	6,482.23	(6,482.23)
40400	Miscellaneous Revenue	0.00	2,137.92	0.00	2,137.92
61600	Maintenance-equipment	0.00	130.99	0.00	130.99
61800	Maintenance-structures & grnd	0.00	394.09	414.89	(20.80)
61845	PW Maintenance-Structure & Grou	0.00	2,993.53	394.09	2,599.44

63400	Engineering services	0.00	686.40	0.00	686.40
67220	Utilities-street lights	0.00	7,871.99	0.00	7,871.99
		-----	-----	-----	-----
		0.00	30,082.01	30,082.01	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 102 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1866 North Oaks Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	(1,909.36)	7,290.95	2,480.75	2,900.84
01010	Investment - fair value adjustm	(26.93)	49.25	0.00	22.32
01130	Interest receivable- pool inves	(4.25)	8.30	(4.25)	8.30
02000	Accounts Payable	0.00	2,405.98	2,405.98	0.00
03610	Fund bal/Retained earnings	1,913.61	49.25	0.00	1,962.86
03615	Fund bal-invest. fair value adj	26.93	0.00	49.25	(22.32)
17000	Interest-pool only	0.00	22.77	11.44	11.33
17003	Interest-pool accrual, year-end	0.00	(4.25)	8.30	(12.55)
17610	Increase(decrease)-fair value o	0.00	0.00	49.25	(49.25)
30200	Special assessments	0.00	0.00	7,279.51	(7,279.51)
61800	Maintenance-structures & grnd	0.00	52.00	0.00	52.00
67220	Utilities-street lights	0.00	2,405.98	0.00	2,405.98
		-----	-----	-----	-----
		0.00	12,280.23	12,280.23	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 103 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1867 Olympic Tract Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	7,546.74	15,763.88	14,841.01	8,469.61
01010	Investment - fair value adjustm	106.45	65.16	106.45	65.16

01130	Interest receivable- pool inves	18.99	28.11	18.99	28.11
02000	Accounts Payable	(1,156.42)	13,877.04	13,877.04	(1,156.42)
03610	Fund bal/Retained earnings	(6,409.31)	0.00	41.29	(6,450.60)
03615	Fund bal-invest. fair value adj	(106.45)	41.29	0.00	(65.16)
10000	Property taxes-current secured	0.00	0.00	2,678.50	(2,678.50)
10005	Property Taxes-Unitary	0.00	0.00	71.64	(71.64)
10007	Property Taxes-SRAF Loan	0.00	247.34	0.00	247.34
10210	Co of Stanislaus rda pass thru	0.00	10.38	1,340.99	(1,330.61)
10400	Property taxes-current unsecure	0.00	0.00	138.03	(138.03)
11000	Property taxes-prior unsecured	0.00	0.32	6.51	(6.19)
11781	07/08 supplemental property tax	0.00	10.19	0.51	9.68
11799	06/07 Supplemental property tax	0.00	0.57	20.08	(19.51)
12750	FHA in lieu tax apportionment	0.00	0.00	1.49	(1.49)
17000	Interest-pool only	0.00	0.00	104.78	(104.78)
17003	Interest-pool accrual, year-end	0.00	18.99	28.11	(9.12)
17010	Interest - other	0.00	0.00	1.52	(1.52)
17610	Increase(decrease)-fair value o	0.00	106.45	65.16	41.29
24400	State-Homeowners' prop tax reli	0.00	22.09	66.82	(44.73)
30200	Special assessments	0.00	0.00	11,333.01	(11,333.01)
61845	PW Maintenance-Structure & Grou	0.00	189.00	0.00	189.00
63400	Engineering services	0.00	470.16	0.00	470.16
63490	Property tax administration cos	0.00	13.92	0.00	13.92
67200	Utilities	0.00	1,001.30	0.00	1,001.30
67220	Utilities-street lights	0.00	12,875.74	0.00	12,875.74
		0.00	44,741.93	44,741.93	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 104 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1869 Peach Blossom Ests Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(92.25)	4,509.99	3,941.68	476.06
01010	Investment - fair value adjustm	(1.30)	4.96	0.00	3.66
01130	Interest receivable- pool inves	0.42	0.00	3.30	(2.88)
02000	Accounts Payable	0.00	438.77	438.77	0.00
03610	Fund bal/Retained earnings	91.83	4.96	0.00	96.79
03615	Fund bal-invest. fair value adj	1.30	0.00	4.96	(3.66)
17000	Interest-pool only	0.00	15.37	0.00	15.37
17003	Interest-pool accrual, year-end	0.00	3.30	0.00	3.30
17610	Increase(decrease)-fair value o	0.00	0.00	4.96	(4.96)
30200	Special assessments	0.00	0.00	1,126.45	(1,126.45)

61800	Maintenance-structures & grnd	0.00	104.00	0.00	104.00
61845	PW Maintenance-Structure & Grou	0.00	3,383.54	3,383.54	0.00
67220	Utilities-street lights	0.00	438.77	0.00	438.77
		-----	-----	-----	-----
		0.00	8,903.66	8,903.66	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 105 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1871 Richland Tract Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	1,635.03	7,352.63	6,294.24	2,693.42
01010	Investment - fair value adjustm	23.06	20.72	23.06	20.72
01130	Interest receivable- pool inves	4.88	9.36	4.88	9.36
02000	Accounts Payable	(336.62)	5,534.72	5,198.10	0.00
03610	Fund bal/Retained earnings	(1,303.29)	0.00	2.34	(1,305.63)
03615	Fund bal-invest. fair value adj	(23.06)	2.34	0.00	(20.72)
10000	Property taxes-current secured	0.00	0.00	1,622.44	(1,622.44)
10005	Property Taxes-Unitary	0.00	0.00	36.54	(36.54)
10007	Property Taxes-SRAF Loan	0.00	143.07	0.00	143.07
10280	Stancer rda pass thru increment	0.00	6.00	774.18	(768.18)
10400	Property taxes-current unsecure	0.00	0.00	83.61	(83.61)
11000	Property taxes-prior unsecured	0.00	0.19	4.25	(4.06)
11781	07/08 supplemental property tax	0.00	6.17	0.31	5.86
11799	06/07 Supplemental property tax	0.00	0.33	11.69	(11.36)
12750	FHA in lieu tax apportionment	0.00	0.00	0.86	(0.86)
17000	Interest-pool only	0.00	0.62	19.96	(19.34)
17003	Interest-pool accrual, year-end	0.00	4.88	9.36	(4.48)
17010	Interest - other	0.00	0.00	0.91	(0.91)
17610	Increase(decrease)-fair value o	0.00	23.06	20.72	2.34
24400	State-Homeowners' prop tax reli	0.00	13.38	40.47	(27.09)
30200	Special assessments	0.00	0.00	4,757.41	(4,757.41)
63400	Engineering services	0.00	550.29	0.00	550.29
63410	Administrative services	0.00	21.08	0.00	21.08
63490	Property tax administration cos	0.00	18.39	0.00	18.39
67220	Utilities-street lights	0.00	5,198.10	0.00	5,198.10
		-----	-----	-----	-----
		0.00	18,905.33	18,905.33	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1872 Salida Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	36,161.65	106,909.50	107,641.47	35,429.68
01010	Investment - fair value adjustm	510.10	272.57	510.10	272.57
01130	Interest receivable- pool inves	86.09	121.16	86.09	121.16
02000	Accounts Payable	(5,882.30)	86,172.48	86,674.80	(6,384.62)
03610	Fund bal/Retained earnings	(30,365.44)	0.00	237.53	(30,602.97)
03615	Fund bal-invest. fair value adj	(510.10)	237.53	0.00	(272.57)
10000	Property taxes-current secured	0.00	0.00	6,262.18	(6,262.18)
10005	Property Taxes-Unitary	0.00	0.00	492.82	(492.82)
10007	Property Taxes-SRAF Loan	0.00	592.22	0.00	592.22
10210	Co of Stanislaus rda pass thru	0.00	19.93	2,574.78	(2,554.85)
10400	Property taxes-current unsecure	0.00	0.00	322.67	(322.67)
11000	Property taxes-prior unsecured	0.00	0.73	14.86	(14.13)
11781	07/08 supplemental property tax	0.00	23.83	1.19	22.64
11799	06/07 Supplemental property tax	0.00	1.25	43.71	(42.46)
12750	FHA in lieu tax apportionment	0.00	0.00	3.41	(3.41)
17000	Interest-pool only	0.00	0.00	448.48	(448.48)
17003	Interest-pool accrual, year-end	0.00	86.09	121.16	(35.07)
17010	Interest - other	0.00	0.00	3.36	(3.36)
17610	Increase(decrease)-fair value o	0.00	510.10	272.57	237.53
24400	State-Homeowners' prop tax reli	0.00	51.65	156.23	(104.58)
30200	Special assessments	0.00	0.00	93,536.73	(93,536.73)
61600	Maintenance-equipment	0.00	15,029.00	0.00	15,029.00
61800	Maintenance-structures & grnd	0.00	1,355.54	1,693.54	(338.00)
61845	PW Maintenance-Structure & Grou	0.00	19,150.57	1,355.54	17,795.03
63400	Engineering services	0.00	273.27	0.00	273.27
67220	Utilities-street lights	0.00	71,645.80	0.00	71,645.80
		0.00	302,453.22	302,453.22	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1873 Sunset Oaks Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	4,847.45	12,722.22	10,562.22	7,007.45
01010	Investment - fair value adjustm	68.38	53.91	68.38	53.91
01130	Interest receivable- pool inves	13.05	24.56	13.05	24.56
02000	Accounts Payable	0.00	8,877.29	8,877.29	0.00
03610	Fund bal/Retained earnings	(4,860.50)	0.00	14.47	(4,874.97)
03615	Fund bal-invest. fair value adj	(68.38)	14.47	0.00	(53.91)
10000	Property taxes-current secured	0.00	0.00	5,257.63	(5,257.63)
10005	Property Taxes-Unitary	0.00	0.00	117.03	(117.03)
10007	Property Taxes-SRAF Loan	0.00	472.08	0.00	472.08
10400	Property taxes-current unsecure	0.00	0.00	270.91	(270.91)
11000	Property taxes-prior unsecured	0.00	0.62	12.66	(12.04)
11781	07/08 supplemental property tax	0.00	20.00	1.00	19.00
11799	06/07 Supplemental property tax	0.00	0.78	27.33	(26.55)
12750	FHA in lieu tax apportionment	0.00	0.00	2.86	(2.86)
17000	Interest-pool only	0.00	0.00	80.48	(80.48)
17003	Interest-pool accrual, year-end	0.00	13.05	24.56	(11.51)
17010	Interest - other	0.00	0.00	2.04	(2.04)
17610	Increase(decrease)-fair value o	0.00	68.38	53.91	14.47
24400	State-Homeowners' prop tax reli	0.00	43.37	131.17	(87.80)
30200	Special assessments	0.00	0.00	6,819.11	(6,819.11)
61845	PW Maintenance-Structure & Grou	0.00	1,104.87	0.00	1,104.87
63490	Property tax administration cos	0.00	43.21	0.00	43.21
67220	Utilities-street lights	0.00	8,877.29	0.00	8,877.29
		0.00	32,336.10	32,336.10	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 108 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1874 Sylvan Village #2 Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(2,134.39)	26,174.63	33,079.34	(9,039.10)
01010	Investment - fair value adjustm	(30.11)	30.11	69.54	(69.54)
01130	Interest receivable- pool inves	1.34	0.00	31.33	(29.99)
02000	Accounts Payable	(208.00)	3,247.29	3,039.29	0.00
03610	Fund bal/Retained earnings	2,341.05	0.00	39.43	2,301.62
03615	Fund bal-invest. fair value adj	30.11	39.43	0.00	69.54
10000	Property taxes-current secured	0.00	0.00	1,753.34	(1,753.34)

10005	Property Taxes-Unitary	0.00	0.00	21.81	(21.81)
10007	Property Taxes-SRAF Loan	0.00	170.85	0.00	170.85
10400	Property taxes-current unsecure	0.00	0.00	90.34	(90.34)
11000	Property taxes-prior unsecured	0.00	0.23	4.66	(4.43)
11781	07/08 supplemental property tax	0.00	6.67	0.33	6.34
11799	06/07 Supplemental property tax	0.00	0.29	10.00	(9.71)
12750	FHA in lieu tax apportionment	0.00	0.00	1.05	(1.05)
17000	Interest-pool only	0.00	163.16	0.00	163.16
17003	Interest-pool accrual, year-end	0.00	31.33	0.00	31.33
17010	Interest - other	0.00	0.00	0.68	(0.68)
17610	Increase(decrease)-fair value o	0.00	69.54	30.11	39.43
24400	State-Homeowners' prop tax reli	0.00	14.46	43.74	(29.28)
30200	Special assessments	0.00	0.00	5,017.80	(5,017.80)
61600	Maintenance-equipment	0.00	897.39	0.00	897.39
61800	Maintenance-structures & grnd	0.00	10,043.22	9,615.44	427.78
61845	PW Maintenance-Structure & Grou	0.00	19,409.42	9,615.44	9,793.98
63490	Property tax administration cos	0.00	23.75	0.00	23.75
67220	Utilities-street lights	0.00	2,141.90	0.00	2,141.90
		0.00	62,463.67	62,463.67	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 109 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1875 Tempo Park Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,483.70	7,757.41	8,898.30	1,342.81
01010	Investment - fair value adjustm	35.04	10.33	35.04	10.33
01130	Interest receivable- pool inves	6.97	7.64	6.97	7.64
02000	Accounts Payable	(417.26)	5,424.38	5,007.12	0.00
03610	Fund bal/Retained earnings	(2,073.41)	0.00	24.71	(2,098.12)
03615	Fund bal-invest. fair value adj	(35.04)	24.71	0.00	(10.33)
10000	Property taxes-current secured	0.00	0.00	2,220.72	(2,220.72)
10005	Property Taxes-Unitary	0.00	0.00	28.50	(28.50)
10007	Property Taxes-SRAF Loan	0.00	194.43	0.00	194.43
10280	Stancer rda pass thru increment	0.00	435.34	535.26	(99.92)
10400	Property taxes-current unsecure	0.00	0.00	114.43	(114.43)
11000	Property taxes-prior unsecured	0.00	0.26	5.66	(5.40)
11781	07/08 supplemental property tax	0.00	8.45	0.42	8.03
11799	06/07 Supplemental property tax	0.00	0.47	16.48	(16.01)
12750	FHA in lieu tax apportionment	0.00	0.00	1.19	(1.19)
17000	Interest-pool only	0.00	0.00	28.09	(28.09)

17003	Interest-pool accrual, year-end	0.00	6.97	7.64	(0.67)
17010	Interest - other	0.00	0.00	0.90	(0.90)
17610	Increase(decrease)-fair value o	0.00	35.04	10.33	24.71
24400	State-Homeowners' prop tax reli	0.00	18.32	55.41	(37.09)
30200	Special assessments	0.00	0.00	4,678.53	(4,678.53)
61800	Maintenance-structures & grnd	0.00	235.59	270.95	(35.36)
61845	PW Maintenance-Structure & Grou	0.00	3,015.78	235.59	2,780.19
67220	Utilities-street lights	0.00	5,007.12	0.00	5,007.12
		-----	-----	-----	-----
		0.00	22,182.24	22,182.24	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 110 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1876 Schwartz-Baize Lighting Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	50.80	121.99	256.24	(83.45)
01010	Investment - fair value adjustm	0.72	0.00	1.36	(0.64)
01130	Interest receivable- pool inves	0.14	0.00	0.40	(0.26)
02000	Accounts Payable	0.00	87.85	87.85	0.00
03610	Fund bal/Retained earnings	(50.94)	0.00	1.36	(52.30)
03615	Fund bal-invest. fair value adj	(0.72)	1.36	0.00	0.64
17000	Interest-pool only	0.00	0.97	0.23	0.74
17003	Interest-pool accrual, year-end	0.00	0.40	0.00	0.40
17610	Increase(decrease)-fair value o	0.00	1.36	0.00	1.36
30200	Special assessments	0.00	0.00	121.76	(121.76)
61845	PW Maintenance-Structure & Grou	0.00	167.42	0.00	167.42
67220	Utilities-street lights	0.00	87.85	0.00	87.85
		-----	-----	-----	-----
		0.00	469.20	469.20	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 111 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1877 Riverdale Landscape & Lighting



Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	4,697.62	10,075.35	9,984.47	4,788.50
01010	Investment - fair value adjustm	66.26	36.84	66.26	36.84
01130	Interest receivable- pool inves	11.69	14.10	11.69	14.10
02000	Accounts Payable	0.00	9,573.12	10,370.88	(797.76)
03610	Fund bal/Retained earnings	(4,709.31)	0.00	29.42	(4,738.73)
03615	Fund bal-invest. fair value adj	(66.26)	29.42	0.00	(36.84)
17000	Interest-pool only	0.00	0.00	53.77	(53.77)
17003	Interest-pool accrual, year-end	0.00	11.69	14.10	(2.41)
17610	Increase(decrease)-fair value o	0.00	66.26	36.84	29.42
30200	Special assessments	0.00	0.00	10,021.58	(10,021.58)
61845	PW Maintenance-Structure & Grou	0.00	121.23	0.00	121.23
62400	Miscellaneous expense	0.00	797.76	0.00	797.76
63400	Engineering services	0.00	177.82	0.00	177.82
63410	Administrative services	0.00	112.30	0.00	112.30
67220	Utilities-street lights	0.00	9,573.12	0.00	9,573.12
		0.00	30,589.01	30,589.01	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 112 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1878 Shackelford Landscape & Lighting Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	9,485.55	17,735.31	20,924.93	6,295.93
01010	Investment - fair value adjustm	133.80	48.44	133.80	48.44
01130	Interest receivable- pool inves	22.66	19.61	22.66	19.61
02000	Accounts Payable	0.00	20,475.84	22,182.16	(1,706.32)
03610	Fund bal/Retained earnings	(9,508.21)	0.00	85.36	(9,593.57)
03615	Fund bal-invest. fair value adj	(133.80)	85.36	0.00	(48.44)
17000	Interest-pool only	0.00	0.00	95.82	(95.82)
17003	Interest-pool accrual, year-end	0.00	22.66	19.61	3.05
17610	Increase(decrease)-fair value o	0.00	133.80	48.44	85.36
30200	Special assessments	0.00	143.38	17,639.49	(17,496.11)
61800	Maintenance-structures & grnd	0.00	15.60	0.00	15.60
62400	Miscellaneous expense	0.00	1,706.32	0.00	1,706.32
63400	Engineering services	0.00	177.81	0.00	177.81
63410	Administrative services	0.00	112.30	0.00	112.30
67220	Utilities-street lights	0.00	20,475.84	0.00	20,475.84

-----  
0.00                      61,152.27                      61,152.27                      0.00  
-----

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 113 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1879 Riverview Landscape and Lighting District

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	6,925.97	14,913.50	12,115.22	9,724.25
01010	Investment - fair value adjustm	97.70	74.81	97.70	74.81
01130	Interest receivable- pool inves	15.47	32.26	15.47	32.26
02000	Accounts Payable	(900.72)	11,835.02	10,934.30	0.00
03610	Fund bal/Retained earnings	(6,040.72)	0.00	22.89	(6,063.61)
03615	Fund bal-invest. fair value adj	(97.70)	22.89	0.00	(74.81)
17000	Interest-pool only	0.00	0.00	107.47	(107.47)
17003	Interest-pool accrual, year-end	0.00	15.47	32.26	(16.79)
17610	Increase(decrease)-fair value o	0.00	97.70	74.81	22.89
30200	Special assessments	0.00	0.00	14,806.03	(14,806.03)
63400	Engineering services	0.00	177.82	0.00	177.82
63410	Administrative services	0.00	102.38	0.00	102.38
67220	Utilities-street lights	0.00	10,934.30	0.00	10,934.30
		0.00	38,206.15	38,206.15	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 114 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1880 Howard/McCracken Landscape and Lighting District

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,281.53	33,125.23	27,011.66	7,395.10
01010	Investment - fair value adjustm	18.08	56.89	18.08	56.89
01130	Interest receivable- pool inves	19.32	15.14	19.32	15.14

02000	Accounts Payable	(1,697.06)	24,422.33	24,132.61	(1,407.34)
03610	Fund bal/Retained earnings	23,063.21	38.81	22,667.00	435.02
03615	Fund bal-invest. fair value adj	(18.08)	0.00	38.81	(56.89)
03810	Fund bal-reserve for encumbranc	(22,667.00)	22,667.00	0.00	0.00
17000	Interest-pool only	0.00	68.50	16.23	52.27
17003	Interest-pool accrual, year-end	0.00	19.32	15.14	4.18
17610	Increase(decrease)-fair value o	0.00	18.08	56.89	(38.81)
30200	Special assessments	0.00	0.00	18,159.58	(18,159.58)
36900	Other-damages-coll div	0.00	0.00	7,375.00	(7,375.00)
61845	PW Maintenance-Structure & Grou	0.00	2,810.19	0.00	2,810.19
62400	Miscellaneous expense	0.00	364.37	0.00	364.37
63280	Contracts	0.00	17,815.00	0.00	17,815.00
63400	Engineering services	0.00	607.88	4,946.51	(4,338.63)
63410	Administrative services	0.00	632.87	1,332.91	(700.04)
67220	Utilities-street lights	0.00	3,357.74	229.61	3,128.13
		-----	-----	-----	-----
		0.00	106,019.35	106,019.35	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 115 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1881 Laurel Landscape and Lighting Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	7,004.66	11,690.85	11,533.32	7,162.19
01010	Investment - fair value adjustm	98.81	55.10	98.81	55.10
01130	Interest receivable- pool inves	15.14	23.47	15.14	23.47
02000	Accounts Payable	(864.90)	11,243.70	10,378.80	0.00
03610	Fund bal/Retained earnings	(6,154.90)	0.00	43.71	(6,198.61)
03615	Fund bal-invest. fair value adj	(98.81)	43.71	0.00	(55.10)
17000	Interest-pool only	0.00	0.00	89.10	(89.10)
17003	Interest-pool accrual, year-end	0.00	15.14	23.47	(8.33)
17610	Increase(decrease)-fair value o	0.00	98.81	55.10	43.71
30200	Special assessments	0.00	0.00	11,601.75	(11,601.75)
62400	Miscellaneous expense	0.00	864.90	0.00	864.90
63400	Engineering services	0.00	177.82	0.00	177.82
63410	Administrative services	0.00	111.80	0.00	111.80
67220	Utilities-street lights	0.00	9,513.90	0.00	9,513.90
		-----	-----	-----	-----
		0.00	33,839.20	33,839.20	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1882 Bret Hart Landscape and Lighting Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	21,546.68	48,070.59	48,445.44	21,171.83
01010	Investment - fair value adjustm	303.94	162.88	303.94	162.88
01130	Interest receivable- pool inves	42.61	64.88	42.61	64.88
02000	Accounts Payable	(3,700.68)	48,108.84	44,408.16	0.00
03610	Fund bal/Retained earnings	(17,888.61)	0.00	141.06	(18,029.67)
03615	Fund bal-invest. fair value adj	(303.94)	141.06	0.00	(162.88)
17000	Interest-pool only	0.00	0.00	220.35	(220.35)
17003	Interest-pool accrual, year-end	0.00	42.61	64.88	(22.27)
17610	Increase(decrease)-fair value o	0.00	303.94	162.88	141.06
30200	Special assessments	0.00	0.00	47,850.24	(47,850.24)
61800	Maintenance-structures & grnd	0.00	52.00	0.00	52.00
62400	Miscellaneous expense	0.00	3,700.68	0.00	3,700.68
63400	Engineering services	0.00	177.81	0.00	177.81
63410	Administrative services	0.00	106.79	0.00	106.79
67220	Utilities-street lights	0.00	40,707.48	0.00	40,707.48
		0.00	141,639.56	141,639.56	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1883 Bystrom Landscape and Lighting Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	8,269.80	26,486.79	25,638.70	9,117.89
01010	Investment - fair value adjustm	116.65	70.15	116.65	70.15
01130	Interest receivable- pool inves	22.06	28.04	22.06	28.04
02000	Accounts Payable	(1,950.08)	25,351.04	23,400.96	0.00
03610	Fund bal/Retained earnings	(6,341.78)	0.00	46.50	(6,388.28)
03615	Fund bal-invest. fair value adj	(116.65)	46.50	0.00	(70.15)

17000	Interest-pool only	0.00	2.07	72.14	(70.07)
17003	Interest-pool accrual, year-end	0.00	22.06	28.04	(5.98)
17610	Increase(decrease)-fair value o	0.00	116.65	70.15	46.50
30200	Special assessments	0.00	0.00	26,414.65	(26,414.65)
62400	Miscellaneous expense	0.00	1,950.08	0.00	1,950.08
63400	Engineering services	0.00	177.81	0.00	177.81
63410	Administrative services	0.00	107.78	0.00	107.78
67220	Utilities-street lights	0.00	21,450.88	0.00	21,450.88
		-----	-----	-----	-----
		0.00	75,809.85	75,809.85	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 118 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1884 Paradise South Landscape and Lighting District

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	5,733.83	19,707.31	16,437.92	9,003.22
01010	Investment - fair value adjustm	80.88	69.27	80.88	69.27
01130	Interest receivable- pool inves	13.00	25.84	13.00	25.84
02000	Accounts Payable	(1,330.36)	16,059.81	16,152.56	(1,423.11)
03610	Fund bal/Retained earnings	(4,416.47)	0.00	11.61	(4,428.08)
03615	Fund bal-invest. fair value adj	(80.88)	11.61	0.00	(69.27)
17000	Interest-pool only	0.00	0.00	72.46	(72.46)
17003	Interest-pool accrual, year-end	0.00	13.00	25.84	(12.84)
17610	Increase(decrease)-fair value o	0.00	80.88	69.27	11.61
30200	Special assessments	0.00	0.00	19,634.85	(19,634.85)
63400	Engineering services	0.00	271.84	0.00	271.84
63410	Administrative services	0.00	106.27	0.00	106.27
67220	Utilities-street lights	0.00	16,152.56	0.00	16,152.56
		-----	-----	-----	-----
		0.00	52,498.39	52,498.39	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 119 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1900 Storm Drain #1

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	17,301.52	960.32	76.69	18,185.15
01010	Investment - fair value adjustm	244.06	139.91	244.06	139.91
01130	Interest receivable- pool inves	42.93	58.30	42.93	58.30
03610	Fund bal/Retained earnings	(17,344.45)	0.00	104.15	(17,448.60)
03615	Fund bal-invest. fair value adj	(244.06)	104.15	0.00	(139.91)
10000	Property taxes-current secured	0.00	0.00	566.22	(566.22)
10005	Property Taxes-Unitary	0.00	0.00	48.02	(48.02)
10007	Property Taxes-SRAF Loan	0.00	56.94	0.00	56.94
10400	Property taxes-current unsecure	0.00	0.00	29.18	(29.18)
11000	Property taxes-prior unsecured	0.00	0.07	1.37	(1.30)
11781	07/08 supplemental property tax	0.00	2.16	0.11	2.05
11799	06/07 Supplemental property tax	0.00	0.09	3.13	(3.04)
12750	FHA in lieu tax apportionment	0.00	0.00	0.33	(0.33)
17000	Interest-pool only	0.00	0.00	297.61	(297.61)
17003	Interest-pool accrual, year-end	0.00	42.93	58.30	(15.37)
17010	Interest - other	0.00	0.00	0.22	(0.22)
17610	Increase(decrease)-fair value o	0.00	244.06	139.91	104.15
24400	State-Homeowners' prop tax reli	0.00	4.67	14.13	(9.46)
63490	Property tax administration cos	0.00	12.76	0.00	12.76
		0.00	1,626.36	1,626.36	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 120 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1901 Storm Drain #2

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	5,156.34	87.74	0.00	5,244.08
01010	Investment - fair value adjustm	72.74	40.34	72.74	40.34
01130	Interest receivable- pool inves	12.85	16.84	12.85	16.84
03610	Fund bal/Retained earnings	(5,169.19)	0.00	32.40	(5,201.59)
03615	Fund bal-invest. fair value adj	(72.74)	32.40	0.00	(40.34)
17000	Interest-pool only	0.00	0.00	87.74	(87.74)
17003	Interest-pool accrual, year-end	0.00	12.85	16.84	(3.99)
17610	Increase(decrease)-fair value o	0.00	72.74	40.34	32.40
		0.00	262.91	262.91	0.00

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1902 Storm Drain #3

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,675.26	28.51	0.00	1,703.77
01010	Investment - fair value adjustm	23.63	13.11	23.63	13.11
01130	Interest receivable- pool inves	4.17	5.47	4.17	5.47
03610	Fund bal/Retained earnings	(1,679.43)	0.00	10.52	(1,689.95)
03615	Fund bal-invest. fair value adj	(23.63)	10.52	0.00	(13.11)
17000	Interest-pool only	0.00	0.00	28.51	(28.51)
17003	Interest-pool accrual, year-end	0.00	4.17	5.47	(1.30)
17610	Increase(decrease)-fair value o	0.00	23.63	13.11	10.52
		0.00	85.41	85.41	0.00

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1905 Storm Drain #6

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	109,155.11	4,337.87	276.29	113,216.69
01010	Investment - fair value adjustm	1,539.75	871.02	1,539.75	871.02
01130	Interest receivable- pool inves	271.33	363.18	271.33	363.18
03610	Fund bal/Retained earnings	(109,426.44)	0.00	668.73	(110,095.17)
03615	Fund bal-invest. fair value adj	(1,539.75)	668.73	0.00	(871.02)
10000	Property taxes-current secured	0.00	0.00	2,215.06	(2,215.06)
10005	Property Taxes-Unitary	0.00	0.00	64.84	(64.84)
10007	Property Taxes-SRAF Loan	0.00	201.63	0.00	201.63
10400	Property taxes-current unsecured	0.00	0.00	114.14	(114.14)
11000	Property taxes-prior unsecured	0.00	0.26	5.14	(4.88)

11781	07/08 supplemental property tax	0.00	8.42	0.42	8.00
11799	06/07 Supplemental property tax	0.00	0.33	11.62	(11.29)
12750	FHA in lieu tax apportionment	0.00	0.00	1.22	(1.22)
17000	Interest-pool only	0.00	0.00	1,869.31	(1,869.31)
17003	Interest-pool accrual, year-end	0.00	271.33	363.18	(91.85)
17010	Interest - other	0.00	0.00	0.86	(0.86)
17610	Increase(decrease)-fair value o	0.00	1,539.75	871.02	668.73
24400	State-Homeowners' prop tax reli	0.00	18.27	55.26	(36.99)
63490	Property tax administration cos	0.00	47.38	0.00	47.38
		0.00	8,328.17	8,328.17	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 123 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1907 Storm Drain #8

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	338,502.31	49,926.96	13,451.60	374,977.67
01010	Investment - fair value adjustm	4,774.93	2,884.85	4,774.93	2,884.85
01130	Interest receivable- pool inves	834.21	1,218.86	834.21	1,218.86
03610	Fund bal/Retained earnings	(339,336.52)	0.00	1,890.08	(341,226.60)
03615	Fund bal-invest. fair value adj	(4,774.93)	1,890.08	0.00	(2,884.85)
10000	Property taxes-current secured	0.00	0.00	40,280.28	(40,280.28)
10005	Property Taxes-Unitary	0.00	0.00	174.15	(174.15)
10007	Property Taxes-SRAF Loan	0.00	4,236.75	0.00	4,236.75
10400	Property taxes-current unsecure	0.00	0.00	2,075.49	(2,075.49)
11000	Property taxes-prior unsecured	0.00	5.61	114.48	(108.87)
11781	07/08 supplemental property tax	0.00	153.23	7.63	145.60
11799	06/07 Supplemental property tax	0.00	7.11	249.15	(242.04)
12750	FHA in lieu tax apportionment	0.00	0.00	26.09	(26.09)
17000	Interest-pool only	0.00	0.00	5,979.24	(5,979.24)
17003	Interest-pool accrual, year-end	0.00	834.21	1,218.86	(384.65)
17010	Interest - other	0.00	0.00	15.62	(15.62)
17610	Increase(decrease)-fair value o	0.00	4,774.93	2,884.85	1,890.08
24400	State-Homeowners' prop tax reli	0.00	332.22	1,004.83	(672.61)
61600	Maintenance-equipment	0.00	7,873.98	0.00	7,873.98
63490	Property tax administration cos	0.00	842.70	0.00	842.70
		0.00	74,981.49	74,981.49	0.00



Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1908 Storm Drain #9

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	3,867.42	65.81	0.00	3,933.23
01010	Investment - fair value adjustm	54.55	30.26	54.55	30.26
01130	Interest receivable- pool inves	9.63	12.63	9.63	12.63
03610	Fund bal/Retained earnings	(3,877.05)	0.00	24.29	(3,901.34)
03615	Fund bal-invest. fair value adj	(54.55)	24.29	0.00	(30.26)
17000	Interest-pool only	0.00	0.00	65.81	(65.81)
17003	Interest-pool accrual, year-end	0.00	9.63	12.63	(3.00)
17610	Increase(decrease)-fair value o	0.00	54.55	30.26	24.29
		0.00	197.17	197.17	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 1909 Storm Drain #10

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	23,626.28	957.22	60.98	24,522.52
01010	Investment - fair value adjustm	333.27	188.66	333.27	188.66
01130	Interest receivable- pool inves	58.72	78.66	58.72	78.66
03610	Fund bal/Retained earnings	(23,685.00)	0.00	144.61	(23,829.61)
03615	Fund bal-invest. fair value adj	(333.27)	144.61	0.00	(188.66)
10000	Property taxes-current secured	0.00	0.00	502.92	(502.92)
10005	Property Taxes-Unitary	0.00	0.00	6.93	(6.93)
10007	Property Taxes-SRAF Loan	0.00	44.18	0.00	44.18
10400	Property taxes-current unsecure	0.00	0.00	25.92	(25.92)
11000	Property taxes-prior unsecured	0.00	0.06	1.06	(1.00)
11781	07/08 supplemental property tax	0.00	1.91	0.10	1.81
11799	06/07 Supplemental property tax	0.00	0.07	2.58	(2.51)
12750	FHA in lieu tax apportionment	0.00	0.00	0.27	(0.27)

17000	Interest-pool only	0.00	0.00	404.69	(404.69)
17003	Interest-pool accrual, year-end	0.00	58.72	78.66	(19.94)
17010	Interest - other	0.00	0.00	0.20	(0.20)
17610	Increase(decrease)-fair value o	0.00	333.27	188.66	144.61
24400	State-Homeowners' prop tax reli	0.00	4.15	12.55	(8.40)
63490	Property tax administration cos	0.00	10.61	0.00	10.61
		-----	-----	-----	-----
		0.00	1,822.12	1,822.12	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 126 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1970 Beard Industrial Lighting District

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	1,872.02	31.84	277.82	1,626.04
01010	Investment - fair value adjustm	26.41	12.51	26.41	12.51
01130	Interest receivable- pool inves	4.66	6.09	4.66	6.09
02000	Accounts Payable	0.00	0.00	489.12	(489.12)
03610	Fund bal/Retained earnings	(1,876.68)	0.00	13.90	(1,890.58)
03615	Fund bal-invest. fair value adj	(26.41)	13.90	0.00	(12.51)
17000	Interest-pool only	0.00	0.00	31.84	(31.84)
17003	Interest-pool accrual, year-end	0.00	4.66	6.09	(1.43)
17610	Increase(decrease)-fair value o	0.00	26.41	12.51	13.90
61845	PW Maintenance-Structure & Grou	0.00	277.82	0.00	277.82
67220	Utilities-street lights	0.00	489.12	0.00	489.12
		-----	-----	-----	-----
		0.00	862.35	862.35	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 127 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1971 North McHenry #2 Lighting District

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	0.00	717.72	491.21	226.51
01010	Investment - fair value adjustm	0.00	1.74	0.00	1.74
01130	Interest receivable- pool inves	0.00	1.14	0.00	1.14
02000	Accounts Payable	0.00	490.86	490.86	0.00
03610	Fund bal/Retained earnings	0.00	1.74	0.00	1.74
03615	Fund bal-invest. fair value adj	0.00	0.00	1.74	(1.74)
17000	Interest-pool only	0.00	0.35	3.36	(3.01)
17003	Interest-pool accrual, year-end	0.00	0.00	1.14	(1.14)
17610	Increase(decrease)-fair value o	0.00	0.00	1.74	(1.74)
40400	Miscellaneous Revenue	0.00	0.00	714.36	(714.36)
63410	Administrative services	0.00	225.80	0.00	225.80
67220	Utilities-street lights	0.00	265.06	0.00	265.06
		0.00	1,704.41	1,704.41	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 128 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 1972 Marshall Avenue Lighting District

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	1,386.97	225.50	1,161.47
01010	Investment - fair value adjustm	0.00	8.94	0.00	8.94
01130	Interest receivable- pool inves	0.00	3.92	0.00	3.92
02000	Accounts Payable	0.00	225.50	265.25	(39.75)
03610	Fund bal/Retained earnings	0.00	8.94	0.00	8.94
03615	Fund bal-invest. fair value adj	0.00	0.00	8.94	(8.94)
17000	Interest-pool only	0.00	0.00	8.97	(8.97)
17003	Interest-pool accrual, year-end	0.00	0.00	3.92	(3.92)
17610	Increase(decrease)-fair value o	0.00	0.00	8.94	(8.94)
46622	Other county match	0.00	0.00	1,378.00	(1,378.00)
67220	Utilities-street lights	0.00	265.25	0.00	265.25
		0.00	1,899.52	1,899.52	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 129 of 637

Currency: USD

Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2001 DO NOT USE-City/County Admin Bldg

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	221.84	221.84	0.00
02000	Accounts Payable	0.00	728.68	728.68	0.00
62600	Office supplies	0.00	53.00	53.00	0.00
74370	Stores-office supplies	0.00	453.84	453.84	0.00
		0.00	1,457.36	1,457.36	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 130 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2009 Nick W. Blom Salida Regional Library

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,374,568.71	0.00	73,209.47	1,301,359.24
01090	Cash with fiscal agent	22.20	23.38	45.58	0.00
02000	Accounts Payable	(5,936.63)	75,212.76	183,225.20	(113,949.07)
02071	Salaries and benefits payable	0.00	12,271.39	12,271.39	0.00
03610	Fund bal/Retained earnings	(1,360,919.93)	6,705.39	0.59	(1,354,215.13)
03810	Fund bal-reserve for encumbranc	(7,712.15)	0.00	6,704.21	(14,416.36)
03840	Fund bal-resv-cash with fiscal	(22.20)	44.40	22.20	0.00
17600	Investment income	0.00	0.00	0.59	(0.59)
50120	Personal service contracts	0.00	36,888.00	12,096.00	24,792.00
52010	Fica	0.00	403.33	175.39	227.94
62400	Miscellaneous expense	0.00	2,653.00	0.00	2,653.00
62730	Postage	0.00	4.85	0.00	4.85
63000	Professional & special servic	0.00	762.00	0.00	762.00
63640	Legal services	0.00	392.00	0.00	392.00
64220	Architect	0.00	174,393.72	29,178.90	145,214.82
64600	Construction management service	0.00	1,357.93	0.00	1,357.93
64750	Marketing	0.00	16.20	0.00	16.20
65000	Publications & legal notices	0.00	2,361.14	0.00	2,361.14
73511	Govt Fund Bill-Auditor's Dept	0.00	59.00	0.00	59.00
73516	Govt Fund Bill-BM Maint Srvcs	0.00	346.74	0.00	346.74
80311	On Site Improvements	0.00	2,000.00	0.00	2,000.00
80355	Signage	0.00	1,034.29	0.00	1,034.29

-----  
0.00                      316,929.52                      316,929.52                      0.00  
-----

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 131 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2023 Paradise Medical Office Remodel

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	312,704.98	0.00	0.00	312,704.98
03610	Fund bal/Retained earnings	(312,704.98)	0.00	0.00	(312,704.98)
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 132 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2025 CEO Courthouse Construction

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,934,282.70	873,664.86	367,395.01	2,440,552.55
01010	Investment - fair value adjustm	27,285.09	18,776.16	27,285.09	18,776.16
01130	Interest receivable- pool inves	6,760.00	7,199.70	6,760.00	7,199.70
02000	Accounts Payable	0.00	230,661.90	310,624.80	(79,962.90)
03610	Fund bal/Retained earnings	(1,941,042.70)	0.00	8,508.93	(1,949,551.63)
03615	Fund bal-invest. fair value adj	(27,285.09)	8,508.93	0.00	(18,776.16)
15330	Courthouse construction trust	0.00	58,516.11	838,203.05	(779,686.94)
17000	Interest-pool only	0.00	35,449.81	70,899.62	(35,449.81)
17003	Interest-pool accrual, year-end	0.00	7,199.70	7,639.40	(439.70)
17610	Increase(decrease)-fair value o	0.00	46,061.25	37,552.32	8,508.93
65302	Rents & leases-Courts-City Towe	0.00	310,624.80	0.00	310,624.80
73511	Govt Fund Bill-Auditor's Dept	0.00	12.00	12.00	0.00
85850	Other operating transfers out	0.00	78,205.00	0.00	78,205.00

0.00                    1,674,880.22                    1,674,880.22                    0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 133 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2026 CEO Criminal Justice Facility

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	4,588,314.37	1,083,814.85	619,534.33	5,052,594.89
01010	Investment - fair value adjustm	64,723.00	38,871.65	64,723.00	38,871.65
01130	Interest receivable- pool inves	11,245.47	15,546.44	11,245.47	15,546.44
02000	Accounts Payable	0.00	3,522.19	3,522.19	0.00
03610	Fund bal/Retained earnings	(4,599,410.01)	0.00	26,001.18	(4,625,411.19)
03615	Fund bal-invest. fair value adj	(64,723.00)	25,851.35	0.00	(38,871.65)
03810	Fund bal-reserve for encumbranc	(149.83)	149.83	0.00	0.00
15270	Criminal just facilty temp const	0.00	68,789.32	1,004,689.82	(935,900.50)
17000	Interest-pool only	0.00	79,119.03	158,238.06	(79,119.03)
17003	Interest-pool accrual, year-end	0.00	15,546.44	19,847.41	(4,300.97)
17610	Increase(decrease)-fair value o	0.00	103,594.65	77,743.30	25,851.35
61800	Maintenance-structures & grnd	0.00	3,522.19	0.00	3,522.19
73010	Contributions to other agencies	0.00	32,220.82	0.00	32,220.82
73511	Govt Fund Bill-Auditor's Dept	0.00	6.00	6.00	0.00
85850	Other operating transfers out	0.00	514,996.00	0.00	514,996.00
		0.00	1,985,550.76	1,985,550.76	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 134 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2027 CEO Public Safety Center / Jail Expansion Project

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,608,559.37	0.00	28,786.59	1,579,772.78
02000	Accounts Payable	(12,038.20)	12,574.66	536.46	0.00

03610	Fund bal/Retained earnings	(1,579,421.17)	0.00	0.00	(1,579,421.17)
03810	Fund bal-reserve for encumbranc	(17,100.00)	0.00	0.00	(17,100.00)
62630	Outside printing service	0.00	536.46	357.64	178.82
64600	Construction management service	0.00	16,555.57	0.00	16,555.57
73511	Govt Fund Bill-Auditor's Dept	0.00	14.00	0.00	14.00
		-----	-----	-----	-----
		0.00	29,680.69	29,680.69	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 135 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2028 SOC Emergency Power and Fire Suppression System Improvements at SO & PSC

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	828,528.38	339,680.24	898,586.32	269,622.30
02000	Accounts Payable	(558,906.08)	893,949.48	335,043.40	0.00
03610	Fund bal/Retained earnings	(1,334.58)	0.00	211,887.72	(213,222.30)
03810	Fund bal-reserve for encumbranc	(268,287.72)	211,887.72	0.00	(56,400.00)
46615	Public Facility Fees transfers	0.00	0.00	337,780.24	(337,780.24)
62400	Miscellaneous expense	0.00	1,900.00	1,900.00	0.00
62730	Postage	0.00	24.61	0.00	24.61
64210	Inspection services	0.00	4,636.80	0.00	4,636.80
64220	Architect	0.00	28,405.00	0.00	28,405.00
64600	Construction management service	0.00	14,094.62	3,500.00	10,594.62
66210	Licenses & fees	0.00	712.50	0.00	712.50
73511	Govt Fund Bill-Auditor's Dept	0.00	92.00	0.00	92.00
80300	Structures & improvements (Exis	0.00	289,556.07	0.00	289,556.07
80311	On Site Improvements	0.00	3,758.64	0.00	3,758.64
		-----	-----	-----	-----
		0.00	1,788,697.68	1,788,697.68	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 136 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2048 12th Street Project

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(107,122.58)	117,643.00	0.00	10,520.42
01090	Cash with fiscal agent	493,170.37	1.38	493,171.75	0.00
03610	Fund bal/Retained earnings	107,229.55	2.76	108.35	107,123.96
03810	Fund bal-reserve for encumbranc	(106.97)	106.97	0.00	0.00
03840	Fund bal-resv-cash with fiscal	(493,170.37)	493,173.13	2.76	0.00
17600	Investment income	0.00	0.00	1.38	(1.38)
40400	Miscellaneous Revenue	0.00	0.00	117,643.00	(117,643.00)
		0.00	610,927.24	610,927.24	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 137 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2049 CEO Juvenile Hall Commitment Facility

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	529,283.78	3,059.89	507,304.51	25,039.16
02000	Accounts Payable	(10,535.34)	370,437.75	533,991.95	(174,089.54)
03610	Fund bal/Retained earnings	(504,545.94)	329,093.87	0.00	(175,452.07)
03810	Fund bal-reserve for encumbranc	(14,202.50)	0.00	329,093.87	(343,296.37)
62400	Miscellaneous expense	0.00	23,965.07	0.00	23,965.07
62470	Program evaluation	0.00	1,840.00	0.00	1,840.00
62630	Outside printing service	0.00	486.51	0.00	486.51
62730	Postage	0.00	111.34	0.00	111.34
63430	Design Consultants (Acoustics,	0.00	22,045.00	6,480.00	15,565.00
63640	Legal services	0.00	6,988.88	3,185.18	3,803.70
64220	Architect	0.00	451,285.20	0.00	451,285.20
64600	Construction management service	0.00	144,919.88	265.39	144,654.49
65000	Publications & legal notices	0.00	369.34	0.00	369.34
66020	EIR expenses	0.00	30,261.43	4,084.00	26,177.43
73511	Govt Fund Bill-Auditor's Dept	0.00	136.00	21.00	115.00
73580	Govt fund pw engineering	0.00	723.24	0.00	723.24
80315	Surveys	0.00	9,947.50	11,245.00	(1,297.50)
		0.00	1,395,670.90	1,395,670.90	0.00

County of Stanislaus

2009-2010 Final Trial Balance

Report Date: 21-SEP-2010



Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 2054 CEO Juvenile Hall Fire Alarm System

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	712,825.35	3,025.00	610,835.36	105,014.99
02000	Accounts Payable	(134,050.12)	603,828.08	502,834.21	(33,056.25)
03610	Fund bal/Retained earnings	(133,569.31)	0.00	434,927.89	(568,497.20)
03810	Fund bal-reserve for encumbranc	(445,205.92)	434,927.89	0.00	(10,278.03)
62630	Outside printing service	0.00	15.39	0.00	15.39
62730	Postage	0.00	531.32	0.00	531.32
63000	Professional & special servic	0.00	2,575.00	2,575.00	0.00
63640	Legal services	0.00	3,038.89	0.00	3,038.89
64210	Inspection services	0.00	4,636.80	0.00	4,636.80
64220	Architect	0.00	5,887.50	0.00	5,887.50
64600	Construction management service	0.00	8,719.59	450.00	8,269.59
73511	Govt Fund Bill-Auditor's Dept	0.00	207.00	0.00	207.00
80300	Structures & improvements (Exis	0.00	484,230.00	0.00	484,230.00
		0.00	1,551,622.46	1,551,622.46	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 139 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 2056 CEO Honor Farm Emergency Power

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	321,971.87	4.00	315,062.49	6,913.38
02000	Accounts Payable	(2,077.57)	306,740.68	304,663.11	0.00
03610	Fund bal/Retained earnings	(29,388.13)	0.00	290,272.00	(319,660.13)
03810	Fund bal-reserve for encumbranc	(290,506.17)	290,272.00	0.00	(234.17)
62400	Miscellaneous expense	0.00	14,392.11	0.00	14,392.11
64210	Inspection services	0.00	4,435.20	0.00	4,435.20
64220	Architect	0.00	5,035.00	0.00	5,035.00
64600	Construction management service	0.00	15,341.61	0.00	15,341.61
73511	Govt Fund Bill-Auditor's Dept	0.00	65.00	4.00	61.00
80300	Structures & improvements (Exis	0.00	273,716.00	0.00	273,716.00

-----  
0.00                      910,001.60                      910,001.60                      0.00  
-----

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 140 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2057 CEO Coroner's Facility

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	28,027.12	28,027.12	0.00
02000	Accounts Payable	0.00	13,480.74	13,480.74	0.00
02071	Salaries and benefits payable	0.00	1,168.70	1,168.70	0.00
03610	Fund bal/Retained earnings	0.00	1,624.73	0.00	1,624.73
03810	Fund bal-reserve for encumbranc	0.00	0.00	1,624.73	(1,624.73)
46615	Public Facility Fees transfers	0.00	0.00	28,019.68	(28,019.68)
50120	Personal service contracts	0.00	3,636.00	1,152.00	2,484.00
52010	Fica	0.00	40.19	16.70	23.49
62730	Postage	0.00	98.03	7.44	90.59
63120	Programming services	0.00	10,000.00	0.00	10,000.00
64600	Construction management service	0.00	15,401.60	0.00	15,401.60
73511	Govt Fund Bill-Auditor's Dept	0.00	20.00	0.00	20.00
		0.00	73,497.11	73,497.11	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 141 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2058 CEO Animal Shelter at Crows Landing

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	174,693.70	2,114,424.10	2,289,117.80	0.00
02000	Accounts Payable	(85,605.57)	6,247,223.22	6,663,993.66	(502,376.01)
03610	Fund bal/Retained earnings	(62,143.85)	4,650,607.13	0.00	4,588,463.28
03810	Fund bal-reserve for encumbranc	(26,944.28)	0.00	4,650,607.13	(4,677,551.41)

29800	Construction - other govt agenc	0.00	0.00	768,787.63	(768,787.63)
46600	Operating transfers in	0.00	354,767.71	1,107,480.71	(752,713.00)
62400	Miscellaneous expense	0.00	22,562.33	3,291.29	19,271.04
62600	Office supplies	0.00	2,954.11	670.03	2,284.08
62630	Outside printing service	0.00	10,425.61	165.00	10,260.61
62730	Postage	0.00	1,202.87	0.00	1,202.87
63256	Contracts - Consultants	0.00	1,950.00	1,950.00	0.00
63640	Legal services	0.00	39,201.20	0.00	39,201.20
64100	Environmental consulting serv	0.00	3,416.00	0.00	3,416.00
64210	Inspection services	0.00	102,678.20	9,065.84	93,612.36
64220	Architect	0.00	124,346.48	71,893.00	52,453.48
64600	Construction management service	0.00	277,593.85	530.78	277,063.07
65000	Publications & legal notices	0.00	5,550.69	0.00	5,550.69
66020	EIR expenses	0.00	4,350.00	0.00	4,350.00
67230	Utility-connections	0.00	17,564.00	0.00	17,564.00
73511	Govt Fund Bill-Auditor's Dept	0.00	582.00	64.00	518.00
73516	Govt Fund Bill-BM Maint Srvcs	0.00	3,937.64	1,130.92	2,806.72
73517	Govt Fund Bill-BM Srvcs & Suppl	0.00	282.16	0.00	282.16
74011	Telecommunications	0.00	67.00	0.00	67.00
80300	Structures & improvements (Exis	0.00	6,001,171.75	4,438,293.51	1,562,878.24
82130	Office equipment	0.00	20,183.25	0.00	20,183.25
87016	Srvce Dept Bill-BM Maint Srvcs	0.00	1,130.92	1,130.92	0.00
		0.00	20,008,172.22	20,008,172.22	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 142 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2061 Redevelopment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	23,967,133.43	5,377,619.68	20,073,149.74	9,271,603.37
01010	Investment - fair value adjustm	338,081.64	71,330.19	338,081.64	71,330.19
01090	Cash with fiscal agent	1,193,773.40	0.00	33.38	1,193,740.02
01110	Accounts receivable	119.57	9,365.22	119.57	9,365.22
01130	Interest receivable- pool inves	63,940.05	34,854.43	63,940.05	34,854.43
01160	Advances to other governments	23,130.28	0.00	1,434.86	21,695.42
02000	Accounts Payable	(1,498,633.62)	15,296,561.50	14,060,558.21	(262,630.33)
02010	Accounts payable-other	(90,674.35)	90,674.35	0.00	0.00
02071	Salaries and benefits payable	(7,472.68)	66,653.39	62,210.52	(3,029.81)
02610	Advances from other funds	(400,000.00)	0.00	0.00	(400,000.00)
02715	Retirement contribution	0.00	711.60	711.60	0.00
03610	Fund bal/Retained earnings	(8,933,195.67)	24,500.00	11,481,600.67	(20,390,296.34)

03615	Fund bal-invest. fair value adj	(338,081.64)	266,751.45	0.00	(71,330.19)
03810	Fund bal-reserve for encumbranc	(13,099,781.88)	11,214,815.84	0.00	(1,884,966.04)
03835	Fund bal-resv-adv to other govt	(24,565.13)	0.00	0.00	(24,565.13)
03840	Fund bal-resv-cash with fiscal	(1,193,773.40)	33.38	0.00	(1,193,740.02)
10000	Property taxes-current secured	0.00	3,025,863.47	4,500,502.93	(1,474,639.46)
10005	Property Taxes-Unitary	0.00	0.00	14,739.52	(14,739.52)
10400	Property taxes-current unsecure	0.00	0.00	221,195.52	(221,195.52)
11000	Property taxes-prior unsecured	0.00	607.51	11,671.67	(11,064.16)
11781	07/08 supplemental property tax	0.00	62,275.72	11,169.47	51,106.25
11799	06/07 Supplemental property tax	0.00	43,739.20	99,977.19	(56,237.99)
12750	FHA in lieu tax apportionment	0.00	0.00	2,824.63	(2,824.63)
12800	Tax dedeed land sale appro.	0.00	0.00	1,086.68	(1,086.68)
17000	Interest-pool only	0.00	264,061.68	528,123.36	(264,061.68)
17003	Interest-pool accrual, year-end	0.00	93,025.67	63,940.05	29,085.62
17010	Interest - other	0.00	0.00	1,664.76	(1,664.76)
17610	Increase(decrease)-fair value o	0.00	409,411.83	142,660.38	266,751.45
24400	State-Homeowners' prop tax reli	0.00	35,406.40	106,632.35	(71,225.95)
36477	Special Inspection Fees	0.00	0.00	116.46	(116.46)
37320	Administrative fee	0.00	0.00	23,711.68	(23,711.68)
50000	Salaries and wages	0.00	120,755.17	45,871.53	74,883.64
50001	Non-productive salaries - vacat	0.00	15,138.82	7,671.70	7,467.12
50002	Non-productive salaries - sick	0.00	3,104.39	858.04	2,246.35
50003	Non-productive salaries - other	0.00	4,654.32	1,931.84	2,722.48
50010	Overtime/comp time paid	0.00	195.45	102.38	93.07
52000	Retirement	0.00	17,731.82	6,902.80	10,829.02
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	3,547.62	(3,547.62)
52010	Fica	0.00	10,962.38	4,391.03	6,571.35
53000	Group health insurance	0.00	20,474.23	84.24	20,389.99
53020	Unemployment insurance	0.00	270.00	0.00	270.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 143 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2061 Redevelopment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
53051	Employee benefits admin fee	0.00	85.04	33.89	51.15
53081	Long Term disabiliy	0.00	250.62	101.16	149.46
55080	Professional development	0.00	1,190.00	1,190.00	0.00
55120	Employee assistance program	0.00	80.37	0.00	80.37
55130	Deferred comp mgmt/confidenti	0.00	1,903.02	733.70	1,169.32
55140	Cafeteria pln hlth ben cashou	0.00	801.40	324.43	476.97
60400	Communications	0.00	395.77	0.00	395.77

61600	Maintenance-equipment	0.00	60.00	0.00	60.00
62200	Memberships	0.00	3,897.00	0.00	3,897.00
62600	Office supplies	0.00	1,276.21	16.15	1,260.06
62780	Books and periodicals	0.00	62.45	0.00	62.45
62840	Computer Software - Non Asset	0.00	287.86	0.00	287.86
62860	Office Equipment - Non Asset	0.00	1,050.00	0.00	1,050.00
63280	Contracts	0.00	426,488.66	247,298.50	179,190.16
63470	Other contract expenses	0.00	11,836,792.35	139,931.41	11,696,860.94
63490	Property tax administration cos	0.00	89,733.99	0.00	89,733.99
63640	Legal services	0.00	15,402.07	9,044.51	6,357.56
65000	Publications & legal notices	0.00	684.19	0.00	684.19
65100	Rents & leases-equipment	0.00	480.85	0.00	480.85
65780	Education & training	0.00	3,334.00	0.00	3,334.00
65910	Neighborhood clean up	0.00	21,905.52	4,379.29	17,526.23
65950	Special programs	0.00	9,640.00	64,694.00	(55,054.00)
67040	Other travel expenses	0.00	2,091.26	9.17	2,082.09
72110	Principal loan payments	0.00	500,000.00	0.00	500,000.00
72300	Interest-long term debt	0.00	908,497.54	0.00	908,497.54
73570	Govt fund pw administration	0.00	11,582.56	8,067.75	3,514.81
73580	Govt fund pw engineering	0.00	175,566.94	21,174.81	154,392.13
74011	Telecommunications	0.00	285.50	0.00	285.50
74050	Auto liability	0.00	40.00	0.00	40.00
74060	Self insured general liabilit	0.00	135.00	0.00	135.00
74100	Mail room postage meter	0.00	609.08	580.41	28.67
74102	Presort Postage	0.00	3.06	1.03	2.03
74110	Mail room services	0.00	133.73	133.35	0.38
74120	Messenger services	0.00	108.91	0.00	108.91
74123	Salvage Disposal	0.00	18.28	0.00	18.28
74130	Data processing services	0.00	2,242.56	0.00	2,242.56
74132	Peoplesoft implementation cos	0.00	170.00	0.00	170.00
74250	County counsel services	0.00	3,124.06	0.00	3,124.06
74260	Public works equipment rental	0.00	9.00	0.00	9.00
74300	Funds >13 Bill-Grand Jury Audit	0.00	62.00	0.00	62.00
74301	Funds >13 Bill-Auditor's Dept	0.00	10,460.72	131.00	10,329.72

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 144 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2061 Redevelopment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
74302	Funds >13 Bill-Purchasing Agent	0.00	657.00	0.00	657.00
74304	Funds >13 Bill-Risk Management	0.00	336.00	32.00	304.00

74520	Administrative services	0.00	81,310.70	0.00	81,310.70
74670	Miscellaneous interfund expen	0.00	45.52	0.00	45.52
74880	Funds >13 - A-87 charges-CEO	0.00	1,436.00	0.00	1,436.00
74881	Funds >13 - A-87 carry forward	0.00	12,450.00	0.00	12,450.00
75040	Fiduciary liability insurance	0.00	11.00	2.00	9.00
85550	Housing set-aside	0.00	1,668,812.13	0.00	1,668,812.13
85850	Other operating transfers out	0.00	3,547.62	0.00	3,547.62
		0.00	52,381,096.63	52,381,096.63	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 145 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2062 Redevelopment-Housing set-aside

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	6,595,893.91	2,234,265.68	589,023.97	8,241,135.62
01010	Investment - fair value adjustm	93,042.03	63,402.38	93,042.03	63,402.38
01130	Interest receivable- pool inves	14,125.14	25,506.85	14,125.14	25,506.85
02000	Accounts Payable	(117,595.80)	537,066.97	426,742.05	(7,270.88)
03610	Fund bal/Retained earnings	(6,262,007.21)	0.00	149,298.90	(6,411,306.11)
03615	Fund bal-invest. fair value adj	(93,042.03)	29,639.65	0.00	(63,402.38)
03810	Fund bal-reserve for encumbranc	(230,416.04)	119,659.25	0.00	(110,756.79)
17000	Interest-pool only	0.00	118,195.09	236,390.18	(118,195.09)
17003	Interest-pool accrual, year-end	0.00	25,506.85	36,888.56	(11,381.71)
17610	Increase(decrease)-fair value o	0.00	156,444.41	126,804.76	29,639.65
40400	Miscellaneous Revenue	0.00	15,949.00	402,571.73	(386,622.73)
46600	Operating transfers in	0.00	0.00	1,668,812.13	(1,668,812.13)
62600	Office supplies	0.00	356.88	0.00	356.88
63280	Contracts	0.00	135,687.85	7,196.63	128,491.22
65950	Special programs	0.00	147,546.58	37,482.10	110,064.48
72110	Principal loan payments	0.00	144,679.82	0.00	144,679.82
72300	Interest-long term debt	0.00	34,470.92	0.00	34,470.92
74301	Funds >13 Bill-Auditor's Dept	0.00	8.00	8.00	0.00
		0.00	3,788,386.18	3,788,386.18	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 146 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 2066 RDA- USDA Loan -Debt Service Reserve

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	136,486.80	27,156.70	0.00	163,643.50
01010	Investment - fair value adjustm	1,925.29	1,258.98	1,925.29	1,258.98
01130	Interest receivable- pool inves	340.02	525.54	340.02	525.54
03610	Fund bal/Retained earnings	(14,326.82)	0.00	666.31	(14,993.13)
03615	Fund bal-invest. fair value adj	(1,925.29)	666.31	0.00	(1,258.98)
03620	Fund bal-designated-debt servic	(122,500.00)	0.00	24,500.00	(147,000.00)
17000	Interest-pool only	0.00	2,656.70	5,313.40	(2,656.70)
17003	Interest-pool accrual, year-end	0.00	525.54	711.06	(185.52)
17610	Increase(decrease)-fair value o	0.00	3,184.27	2,517.96	666.31
		0.00	35,974.04	35,974.04	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 147 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 2072 CEO Honor Farm Waste Water Treatment Facility

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	363,526.48	27,704.31	335,822.17
02000	Accounts Payable	0.00	10,610.41	11,236.41	(626.00)
03610	Fund bal/Retained earnings	0.00	11,304.00	0.00	11,304.00
03810	Fund bal-reserve for encumbranc	0.00	0.00	11,304.00	(11,304.00)
46600	Operating transfers in	0.00	0.00	362,791.00	(362,791.00)
62630	Outside printing service	0.00	102.00	0.00	102.00
64220	Architect	0.00	9,117.25	0.00	9,117.25
64600	Construction management service	0.00	3,675.58	0.00	3,675.58
64750	Marketing	0.00	28.74	0.00	28.74
65000	Publications & legal notices	0.00	3,199.53	0.00	3,199.53
73511	Govt Fund Bill-Auditor's Dept	0.00	29.00	0.00	29.00
73570	Govt fund pw administration	0.00	621.56	621.56	0.00
73580	Govt fund pw engineering	0.00	12,173.21	735.48	11,437.73
74301	Funds >13 Bill-Auditor's Dept	0.00	5.00	0.00	5.00
		0.00	414,392.76	414,392.76	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 2073 CEO SBT Data Center Improvements

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	162,606.14	82,744.51	79,861.63
02000	Accounts Payable	0.00	60,651.29	60,651.29	0.00
02071	Salaries and benefits payable	0.00	8,180.93	8,180.93	0.00
03610	Fund bal/Retained earnings	0.00	48,555.00	0.00	48,555.00
03810	Fund bal-reserve for encumbranc	0.00	0.00	48,555.00	(48,555.00)
46600	Operating transfers in	0.00	0.00	162,602.14	(162,602.14)
50120	Personal service contracts	0.00	25,632.00	8,064.00	17,568.00
52010	Fica	0.00	283.97	116.93	167.04
64220	Architect	0.00	59,045.00	0.00	59,045.00
64600	Construction management service	0.00	4,330.18	0.00	4,330.18
65000	Publications & legal notices	0.00	1,606.29	0.00	1,606.29
73511	Govt Fund Bill-Auditor's Dept	0.00	28.00	4.00	24.00
		0.00	370,918.80	370,918.80	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 2074 HSA Polymerase Chain Reaction (PCR) Lab Equipment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	95,000.00	3,304.71	91,695.29
02071	Salaries and benefits payable	0.00	1,387.84	1,387.84	0.00
03610	Fund bal/Retained earnings	0.00	193,588.02	0.00	193,588.02
03810	Fund bal-reserve for encumbranc	0.00	0.00	193,588.02	(193,588.02)
46600	Operating transfers in	0.00	0.00	95,000.00	(95,000.00)
50120	Personal service contracts	0.00	4,644.00	1,368.00	3,276.00



52010	Fica	0.00	48.55	19.84	28.71
		-----	-----	-----	-----
		0.00	294,668.41	294,668.41	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 150 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2101 DO NOT USE-PKS Construction Projects

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	62,907.80	333.72	63,241.52	0.00
01010	Investment - fair value adjustm	887.38	0.00	887.38	0.00
01130	Interest receivable- pool inves	156.72	0.00	156.72	0.00
03610	Fund bal/Retained earnings	(63,064.52)	0.00	887.38	(63,951.90)
03615	Fund bal-invest. fair value adj	(887.38)	887.38	0.00	0.00
17000	Interest-pool only	0.00	667.44	667.44	0.00
17003	Interest-pool accrual, year-end	0.00	156.72	0.00	156.72
17610	Increase(decrease)-fair value o	0.00	887.38	0.00	887.38
85850	Other operating transfers out	0.00	62,907.80	0.00	62,907.80
		-----	-----	-----	-----
		0.00	65,840.44	65,840.44	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 151 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2109 DO NOT USE-PKS Constr Frank Raines Plan/Acq Grant

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	26,594.85	141.08	26,735.93	0.00
01010	Investment - fair value adjustm	375.15	0.00	375.15	0.00
01130	Interest receivable- pool inves	66.25	0.00	66.25	0.00
03610	Fund bal/Retained earnings	(26,661.10)	0.00	375.15	(27,036.25)
03615	Fund bal-invest. fair value adj	(375.15)	375.15	0.00	0.00
17000	Interest-pool only	0.00	282.16	282.16	0.00

17003	Interest-pool accrual, year-end	0.00	66.25	0.00	66.25
17610	Increase(decrease)-fair value o	0.00	375.15	0.00	375.15
85850	Other operating transfers out	0.00	26,594.85	0.00	26,594.85
		-----	-----	-----	-----
		0.00	27,834.64	27,834.64	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 152 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2118 PKS Woodward Reservoir Improvements

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(9,957.29)	8,760.10	831.00	(2,028.19)
03610	Fund bal/Retained earnings	9,957.29	0.00	0.00	9,957.29
40400	Miscellaneous Revenue	0.00	0.00	7,929.10	(7,929.10)
73515	Govt Fund Bill-Parks Dept	0.00	831.00	831.00	0.00
		-----	-----	-----	-----
		0.00	9,591.10	9,591.10	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 153 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2126 DO NOT USE - PKS Empire Community Swimming Pool Project

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(848,042.97)	1,296,655.62	448,612.65	0.00
01110	Accounts receivable	1,000,000.00	0.00	1,000,000.00	0.00
02000	Accounts Payable	(316,065.93)	401,423.68	85,357.75	0.00
03610	Fund bal/Retained earnings	292,506.18	0.00	128,397.28	164,108.90
03810	Fund bal-reserve for encumbranc	(128,397.28)	128,397.28	0.00	0.00
46615	Public Facility Fees transfers	0.00	0.00	286,164.06	(286,164.06)
61800	Maintenance-structures & grnd	0.00	3,322.83	3,322.83	0.00
61830	Major alterations & repairs	0.00	2,800.00	2,800.00	0.00
62400	Miscellaneous expense	0.00	9,405.00	2,970.00	6,435.00

62600	Office supplies	0.00	0.00	3.20	(3.20)
62730	Postage	0.00	79.18	22.70	56.48
63640	Legal services	0.00	1,252.58	0.00	1,252.58
64210	Inspection services	0.00	887.04	0.00	887.04
64600	Construction management service	0.00	318.46	0.00	318.46
73511	Govt Fund Bill-Auditor's Dept	0.00	3.00	0.00	3.00
74301	Funds >13 Bill-Auditor's Dept	0.00	96.00	0.00	96.00
80300	Structures & improvements (Exis	0.00	58,009.80	0.00	58,009.80
85850	Other operating transfers out	0.00	55,000.00	0.00	55,000.00
		-----	-----	-----	-----
		0.00	1,957,650.47	1,957,650.47	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 154 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2128 PKS Heron Point Improvements Project

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	(57,161.45)	13,631.41	77,142.10	(120,672.14)
01110	Accounts receivable	0.00	9,862.01	0.00	9,862.01
02000	Accounts Payable	(2,726.30)	22,737.40	26,110.74	(6,099.64)
03610	Fund bal/Retained earnings	64,882.95	0.00	1,741.84	63,141.11
03810	Fund bal-reserve for encumbranc	(4,995.20)	1,741.84	0.00	(3,253.36)
25000	State-Other	0.00	0.00	17,420.81	(17,420.81)
46605	Refunds-special dists	0.00	0.00	648.00	(648.00)
63280	Contracts	0.00	14,261.74	1,575.00	12,686.74
65000	Publications & legal notices	0.00	108.41	0.00	108.41
66210	Licenses & fees	0.00	14,087.25	0.00	14,087.25
73511	Govt Fund Bill-Auditor's Dept	0.00	3.00	0.00	3.00
73580	Govt fund pw engineering	0.00	53,628.04	5,424.61	48,203.43
74301	Funds >13 Bill-Auditor's Dept	0.00	2.00	0.00	2.00
		-----	-----	-----	-----
		0.00	130,063.10	130,063.10	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 155 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2400 AC Developers Fees-Inter City Roads

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	12,851,400.64	2,009,867.34	414,634.39	14,446,633.59
01010	Investment - fair value adjustm	181,282.53	111,143.78	181,282.53	111,143.78
01130	Interest receivable- pool inves	37,518.38	45,959.41	37,518.38	45,959.41
01150	Other receivables	722,680.79	0.00	722,680.79	0.00
02000	Accounts Payable	0.00	57,519.14	57,519.14	0.00
03610	Fund bal/Retained earnings	(13,611,599.81)	0.00	70,138.75	(13,681,738.56)
03615	Fund bal-invest. fair value adj	(181,282.53)	70,138.75	0.00	(111,143.78)
17000	Interest-pool only	0.00	233,382.28	466,764.56	(233,382.28)
17003	Interest-pool accrual, year-end	0.00	45,959.41	54,400.44	(8,441.03)
17610	Increase(decrease)-fair value o	0.00	292,426.31	222,287.56	70,138.75
31420	Public facility fee	0.00	97,455.34	1,035,664.38	(938,209.04)
85850	Other operating transfers out	0.00	317,179.05	18,139.89	299,039.16
		0.00	3,281,030.81	3,281,030.81	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 156 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2401 AC Developers Fees-City/County Roads

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	6,050,621.82	672,078.61	43,285.23	6,679,415.20
01010	Investment - fair value adjustm	85,350.39	51,387.44	85,350.39	51,387.44
01130	Interest receivable- pool inves	14,675.88	21,013.64	14,675.88	21,013.64
03610	Fund bal/Retained earnings	(6,065,297.70)	0.00	33,962.95	(6,099,260.65)
03615	Fund bal-invest. fair value adj	(85,350.39)	33,962.95	0.00	(51,387.44)
17000	Interest-pool only	0.00	105,795.03	211,590.06	(105,795.03)
17003	Interest-pool accrual, year-end	0.00	21,013.64	27,351.40	(6,337.76)
17610	Increase(decrease)-fair value o	0.00	136,737.83	102,774.88	33,962.95
31420	Public facility fee	0.00	43,285.23	566,283.58	(522,998.35)
		0.00	1,085,274.37	1,085,274.37	0.00

County of Stanislaus

2009-2010 Final Trial Balance

Report Date: 21-SEP-2010

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 2402 AC Developers Fees-Detention

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	7,589,696.31	419,847.73	366,111.55	7,643,432.49
01010	Investment - fair value adjustm	107,060.66	58,804.01	107,060.66	58,804.01
01130	Interest receivable- pool inves	18,475.37	25,404.17	18,475.37	25,404.17
02000	Accounts Payable	0.00	11,681.90	11,681.90	0.00
03610	Fund bal/Retained earnings	(7,608,171.68)	0.00	48,256.65	(7,656,428.33)
03615	Fund bal-invest. fair value adj	(107,060.66)	48,256.65	0.00	(58,804.01)
17000	Interest-pool only	0.00	130,431.64	260,863.28	(130,431.64)
17003	Interest-pool accrual, year-end	0.00	25,404.17	32,332.97	(6,928.80)
17610	Increase(decrease)-fair value o	0.00	165,864.67	117,608.02	48,256.65
31420	Public facility fee	0.00	28,331.31	289,416.09	(261,084.78)
85850	Other operating transfers out	0.00	337,780.24	0.00	337,780.24
		0.00	1,251,806.49	1,251,806.49	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 158 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 2403 AC Developers Fees-Criminal Justice

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	724,519.93	38,666.83	270,650.54	492,536.22
01010	Investment - fair value adjustm	10,220.12	3,789.28	10,220.12	3,789.28
01130	Interest receivable- pool inves	1,765.13	1,947.24	1,765.13	1,947.24
02000	Accounts Payable	0.00	1,075.81	1,075.81	0.00
03610	Fund bal/Retained earnings	(726,285.06)	0.00	6,430.84	(732,715.90)
03615	Fund bal-invest. fair value adj	(10,220.12)	6,430.84	0.00	(3,789.28)
17000	Interest-pool only	0.00	11,934.90	23,869.80	(11,934.90)
17003	Interest-pool accrual, year-end	0.00	1,947.24	2,129.35	(182.11)
17610	Increase(decrease)-fair value o	0.00	14,009.40	7,578.56	6,430.84
31420	Public facility fee	0.00	2,688.61	26,731.93	(24,043.32)
85850	Other operating transfers out	0.00	267,961.93	0.00	267,961.93

0.00 350,452.08 350,452.08 0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 159 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 2404 AC Developers Fees-Library

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,310,716.87	132,655.27	9,092.60	2,434,279.54
01010	Investment - fair value adjustm	32,595.09	18,727.89	32,595.09	18,727.89
01130	Interest receivable- pool inves	5,617.72	7,744.65	5,617.72	7,744.65
02000	Accounts Payable	0.00	3,750.56	3,750.56	0.00
03610	Fund bal/Retained earnings	(2,316,334.59)	0.00	13,867.20	(2,330,201.79)
03615	Fund bal-invest. fair value adj	(32,595.09)	13,867.20	0.00	(18,727.89)
17000	Interest-pool only	0.00	39,731.70	79,463.40	(39,731.70)
17003	Interest-pool accrual, year-end	0.00	7,744.65	9,871.58	(2,126.93)
17610	Increase(decrease)-fair value o	0.00	51,322.98	37,455.78	13,867.20
31420	Public facility fee	0.00	9,092.60	92,923.57	(83,830.97)
		0.00	284,637.50	284,637.50	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 160 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 2405 AC Developers Fees-Regional Parks

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	7,251,804.37	431,193.11	316,313.88	7,366,683.60
01010	Investment - fair value adjustm	102,294.33	56,674.87	102,294.33	56,674.87
01130	Interest receivable- pool inves	17,728.45	23,415.95	17,728.45	23,415.95
02000	Accounts Payable	0.00	12,437.26	12,437.26	0.00
03610	Fund bal/Retained earnings	(7,269,532.82)	0.00	45,619.46	(7,315,152.28)
03615	Fund bal-invest. fair value adj	(102,294.33)	45,619.46	0.00	(56,674.87)
17000	Interest-pool only	0.00	123,182.62	246,365.24	(123,182.62)

17003	Interest-pool accrual, year-end	0.00	23,415.95	29,103.45	(5,687.50)
17610	Increase(decrease)-fair value o	0.00	158,969.20	113,349.74	45,619.46
31420	Public facility fee	0.00	30,149.82	308,010.49	(277,860.67)
85850	Other operating transfers out	0.00	286,164.06	0.00	286,164.06
		-----	-----	-----	-----
		0.00	1,191,222.30	1,191,222.30	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 161 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2406 AC Developers Fees-Health

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	2,412,520.62	132,877.69	9,194.63	2,536,203.68
01010	Investment - fair value adjustm	34,031.14	19,512.04	34,031.14	19,512.04
01130	Interest receivable- pool inves	5,873.99	8,073.37	5,873.99	8,073.37
02000	Accounts Payable	0.00	3,679.03	3,679.03	0.00
03610	Fund bal/Retained earnings	(2,418,394.61)	0.00	14,519.10	(2,432,913.71)
03615	Fund bal-invest. fair value adj	(34,031.14)	14,519.10	0.00	(19,512.04)
17000	Interest-pool only	0.00	41,456.12	82,912.24	(41,456.12)
17003	Interest-pool accrual, year-end	0.00	8,073.37	10,272.75	(2,199.38)
17610	Increase(decrease)-fair value o	0.00	53,543.18	39,024.08	14,519.10
31420	Public facility fee	0.00	9,194.63	91,421.57	(82,226.94)
		-----	-----	-----	-----
		0.00	290,928.53	290,928.53	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 162 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2407 AC Developers Fees-Behavioral Health

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	1,637,054.97	103,296.13	1,382,769.34	357,581.76
01010	Investment - fair value adjustm	23,092.38	2,751.02	23,092.38	2,751.02

01130	Interest receivable- pool inves	3,963.25	3,514.13	3,963.25	3,514.13
02000	Accounts Payable	0.00	3,109.14	3,109.14	0.00
03610	Fund bal/Retained earnings	(1,641,018.22)	0.00	20,341.36	(1,661,359.58)
03615	Fund bal-invest. fair value adj	(23,092.38)	20,341.36	0.00	(2,751.02)
17000	Interest-pool only	0.00	26,049.56	52,099.12	(26,049.56)
17003	Interest-pool accrual, year-end	0.00	4,412.37	3,963.25	449.12
17610	Increase(decrease)-fair value o	0.00	25,843.40	5,502.04	20,341.36
31420	Public facility fee	0.00	7,769.34	77,246.57	(69,477.23)
85850	Other operating transfers out	0.00	2,750,000.00	1,375,000.00	1,375,000.00
		-----	-----	-----	-----
		0.00	2,947,086.45	2,947,086.45	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 163 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2408 AC Developers Fees-Other Facilities

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	6,853,811.98	379,986.57	465,424.16	6,768,374.39
01010	Investment - fair value adjustm	96,680.23	52,071.84	96,680.23	52,071.84
01130	Interest receivable- pool inves	16,680.96	21,824.40	16,680.96	21,824.40
02000	Accounts Payable	0.00	10,632.62	10,632.62	0.00
03610	Fund bal/Retained earnings	(6,870,492.94)	0.00	44,608.39	(6,915,101.33)
03615	Fund bal-invest. fair value adj	(96,680.23)	44,608.39	0.00	(52,071.84)
17000	Interest-pool only	0.00	116,588.19	233,176.38	(116,588.19)
17003	Interest-pool accrual, year-end	0.00	21,824.40	26,967.84	(5,143.44)
17610	Increase(decrease)-fair value o	0.00	148,752.07	104,143.68	44,608.39
31420	Public facility fee	0.00	25,774.67	263,398.38	(237,623.71)
85850	Other operating transfers out	0.00	439,649.49	0.00	439,649.49
		-----	-----	-----	-----
		0.00	1,261,712.64	1,261,712.64	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 164 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2409 AC Developers Fees-Administrative Fees



Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,380,453.74	78,703.77	134,284.53	1,324,872.98
01010	Investment - fair value adjustm	19,472.75	10,192.78	19,472.75	10,192.78
01130	Interest receivable- pool inves	3,382.73	4,544.20	3,382.73	4,544.20
02000	Accounts Payable	0.00	2,616.84	2,616.84	0.00
03610	Fund bal/Retained earnings	(1,383,836.47)	0.00	9,279.97	(1,393,116.44)
03615	Fund bal-invest. fair value adj	(19,472.75)	9,279.97	0.00	(10,192.78)
17000	Interest-pool only	0.00	23,677.64	47,355.28	(23,677.64)
17003	Interest-pool accrual, year-end	0.00	4,544.20	5,705.67	(1,161.47)
17610	Increase(decrease)-fair value o	0.00	29,665.53	20,385.56	9,279.97
31420	Public facility fee	0.00	6,341.60	55,026.13	(48,684.53)
74130	Data processing services	0.00	13,912.00	0.00	13,912.00
74250	County counsel services	0.00	1,207.33	0.00	1,207.33
74301	Funds >13 Bill-Auditor's Dept	0.00	1,612.02	0.00	1,612.02
74880	Funds >13 - A-87 charges-CEO	0.00	8,661.58	0.00	8,661.58
85850	Other operating transfers out	0.00	102,550.00	0.00	102,550.00
		0.00	297,509.46	297,509.46	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 165 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2410 AC Developers Fees-Sheriff

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	176,828.24	64,474.99	37,549.46	203,753.77
01010	Investment - fair value adjustm	2,494.35	1,567.56	2,494.35	1,567.56
01130	Interest receivable- pool inves	2,911.29	717.00	2,911.29	717.00
02000	Accounts Payable	0.00	9,529.78	9,529.78	0.00
03610	Fund bal/Retained earnings	(179,739.53)	0.00	926.79	(180,666.32)
03615	Fund bal-invest. fair value adj	(2,494.35)	926.79	0.00	(1,567.56)
17000	Interest-pool only	0.00	3,400.21	6,800.42	(3,400.21)
17003	Interest-pool accrual, year-end	0.00	5,105.58	2,911.29	2,194.29
17610	Increase(decrease)-fair value o	0.00	4,061.91	3,135.12	926.79
31420	Public facility fee	0.00	9,529.78	61,074.78	(51,545.00)
85850	Other operating transfers out	0.00	28,019.68	0.00	28,019.68
		0.00	127,333.28	127,333.28	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 2411 AC Developers Fees-Emergency Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	157,932.16	8,370.69	123,187.05	43,115.80
01010	Investment - fair value adjustm	2,227.80	331.71	2,227.80	331.71
01130	Interest receivable- pool inves	438.27	527.82	438.27	527.82
02000	Accounts Payable	0.00	228.22	228.22	0.00
03610	Fund bal/Retained earnings	(158,370.43)	0.00	1,896.09	(160,266.52)
03615	Fund bal-invest. fair value adj	(2,227.80)	1,896.09	0.00	(331.71)
17000	Interest-pool only	0.00	2,712.42	5,424.84	(2,712.42)
17003	Interest-pool accrual, year-end	0.00	527.82	617.37	(89.55)
17610	Increase(decrease)-fair value o	0.00	2,559.51	663.42	1,896.09
31420	Public facility fee	0.00	569.42	5,658.27	(5,088.85)
85850	Other operating transfers out	0.00	122,617.63	0.00	122,617.63
		0.00	140,341.33	140,341.33	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 2412 AC Developers Fees-Admin Fees Unincorporated

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	54,692.75	3,037.23	326.61	57,403.37
01010	Investment - fair value adjustm	771.50	441.63	771.50	441.63
01130	Interest receivable- pool inves	135.50	183.41	135.50	183.41
02000	Accounts Payable	0.00	326.61	326.61	0.00
03610	Fund bal/Retained earnings	(54,828.25)	0.00	329.87	(55,158.12)
03615	Fund bal-invest. fair value adj	(771.50)	329.87	0.00	(441.63)
17000	Interest-pool only	0.00	944.13	1,888.26	(944.13)
17003	Interest-pool accrual, year-end	0.00	183.41	231.32	(47.91)
17610	Increase(decrease)-fair value o	0.00	1,213.13	883.26	329.87

31420	Public facility fee	0.00	326.61	2,093.10	(1,766.49)
		0.00	6,986.03	6,986.03	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 168 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2413 AC Developers Fees-Neighborhood Parks

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	480,043.94	30,965.42	3,534.33	507,475.03
01010	Investment - fair value adjustm	6,771.53	3,904.21	6,771.53	3,904.21
01130	Interest receivable- pool inves	1,187.78	1,619.60	1,187.78	1,619.60
02000	Accounts Payable	0.00	3,534.33	3,534.33	0.00
03610	Fund bal/Retained earnings	(481,231.72)	0.00	2,867.32	(484,099.04)
03615	Fund bal-invest. fair value adj	(6,771.53)	2,867.32	0.00	(3,904.21)
17000	Interest-pool only	0.00	8,314.16	16,628.32	(8,314.16)
17003	Interest-pool accrual, year-end	0.00	1,619.60	2,051.42	(431.82)
17610	Increase(decrease)-fair value o	0.00	10,675.74	7,808.42	2,867.32
31420	Public facility fee	0.00	3,534.33	22,651.26	(19,116.93)
		0.00	67,034.71	67,034.71	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 169 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 2414 AC Developers Fees-Animal Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	240,268.02	14,559.68	1,358.22	253,469.48
01010	Investment - fair value adjustm	3,389.23	1,950.04	3,389.23	1,950.04
01130	Interest receivable- pool inves	607.19	806.88	607.19	806.88
02000	Accounts Payable	0.00	543.82	543.82	0.00
03610	Fund bal/Retained earnings	(240,875.21)	0.00	1,439.19	(242,314.40)

03615	Fund bal-invest. fair value adj	(3,389.23)	1,439.19	0.00	(1,950.04)
17000	Interest-pool only	0.00	4,139.03	8,278.06	(4,139.03)
17003	Interest-pool accrual, year-end	0.00	806.88	1,006.57	(199.69)
17610	Increase(decrease)-fair value o	0.00	5,339.27	3,900.08	1,439.19
31420	Public facility fee	0.00	1,358.22	10,420.65	(9,062.43)
		-----	-----	-----	-----
		0.00	30,943.01	30,943.01	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 170 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 3021 Pension Obligation Bond

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	3,858.82	11,930,995.09	11,790,022.02	144,831.89
01010	Investment - fair value adjustm	(3,858.82)	4,973.07	0.00	1,114.25
01090	Cash with fiscal agent	10,176.13	60,706.52	51,176.09	19,706.56
01110	Accounts receivable	25,181.71	0.00	25,181.71	0.00
01130	Interest receivable- pool inves	(3,426.07)	0.00	1,880.00	(5,306.07)
02000	Accounts Payable	0.00	11,382,450.16	11,382,450.16	0.00
02040	Due to other funds	(277,416.68)	277,416.68	0.00	0.00
03610	Fund bal/Retained earnings	251,802.22	14,503.50	0.00	266,305.72
03615	Fund bal-invest. fair value adj	3,858.82	0.00	4,973.07	(1,114.25)
03840	Fund bal-resv-cash with fiscal	(10,176.13)	0.00	9,530.43	(19,706.56)
17000	Interest-pool only	0.00	183,896.36	91,948.18	91,948.18
17003	Interest-pool accrual, year-end	0.00	3,760.00	1,880.00	1,880.00
17600	Investment income	0.00	0.00	60,706.52	(60,706.52)
17610	Increase(decrease)-fair value o	0.00	1,114.25	6,087.32	(4,973.07)
29715	Other Governmental Agencies	0.00	60,538.19	645,947.78	(585,409.59)
39100	Interfund revenue	0.00	11,282,196.79	11,282,196.79	0.00
40400	Miscellaneous Revenue	0.00	0.00	257,472.52	(257,472.52)
46600	Operating transfers in	0.00	0.00	11,024,724.27	(11,024,724.27)
72110	Principal loan payments	0.00	8,290,000.00	0.00	8,290,000.00
72300	Interest-long term debt	0.00	3,140,637.50	0.00	3,140,637.50
72340	Debt service expense	0.00	2,988.75	0.00	2,988.75
		-----	-----	-----	-----
		0.00	46,636,176.86	46,636,176.86	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 171 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 3036 1998A Cert of Participation

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	1,764,510.91	1,764,510.91	0.00
01090	Cash with fiscal agent	2,246,157.52	101,162.54	764.09	2,346,555.97
02000	Accounts Payable	0.00	1,764,510.91	1,764,510.91	0.00
03610	Fund bal/Retained earnings	0.00	100,398.45	0.00	100,398.45
03840	Fund bal-resv-cash with fiscal	(2,246,157.52)	0.00	100,398.45	(2,346,555.97)
17600	Investment income	0.00	0.00	101,162.54	(101,162.54)
46600	Operating transfers in	0.00	0.00	1,764,510.91	(1,764,510.91)
72110	Principal loan payments	0.00	1,120,000.00	0.00	1,120,000.00
72300	Interest-long term debt	0.00	645,275.00	0.00	645,275.00
		0.00	5,495,857.81	5,495,857.81	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 172 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 3041 1997B Cert of Participation

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	1,383,479.13	1,383,479.13	0.00
01090	Cash with fiscal agent	(160,258.31)	35,467.90	35,501.99	(160,292.40)
02000	Accounts Payable	0.00	1,383,479.13	1,383,479.13	0.00
03610	Fund bal/Retained earnings	0.00	18,126.30	0.00	18,126.30
03840	Fund bal-resv-cash with fiscal	160,258.31	2,584.22	2,550.13	160,292.40
17600	Investment income	0.00	0.00	15,576.17	(15,576.17)
46600	Operating transfers in	0.00	0.00	1,383,479.13	(1,383,479.13)
72110	Principal loan payments	0.00	1,194,280.00	0.00	1,194,280.00
72300	Interest-long term debt	0.00	186,649.00	0.00	186,649.00
		0.00	4,204,065.68	4,204,065.68	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 3043 1997B Debt Service Reserve Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,070,645.33	18,160.39	19,891.73	1,068,913.99
01010	Investment - fair value adjustm	15,102.58	8,223.59	15,102.58	8,223.59
01130	Interest receivable- pool inves	2,691.24	3,459.41	2,691.24	3,459.41
03610	Fund bal/Retained earnings	(2,691.24)	0.00	8,610.33	(11,301.57)
03615	Fund bal-invest. fair value adj	(15,102.58)	6,878.99	0.00	(8,223.59)
03870	Fund bal-reserved-other	(1,070,645.33)	1,731.34	0.00	(1,068,913.99)
17000	Interest-pool only	0.00	14,438.52	32,598.91	(18,160.39)
17003	Interest-pool accrual, year-end	0.00	3,459.41	4,227.58	(768.17)
17610	Increase(decrease)-fair value o	0.00	23,326.17	16,447.18	6,878.99
85850	Other operating transfers out	0.00	19,891.73	0.00	19,891.73
		0.00	99,569.55	99,569.55	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 3051 2004A Cert of Participation

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	1,098,509.49	1,098,509.49	0.00
01090	Cash with fiscal agent	9.73	27,353.19	27,360.51	2.41
02000	Accounts Payable	0.00	1,098,509.49	1,098,509.49	0.00
03610	Fund bal/Retained earnings	0.00	0.00	7.32	(7.32)
03840	Fund bal-resv-cash with fiscal	(9.73)	7.32	0.00	(2.41)
46600	Operating transfers in	0.00	0.00	1,114,168.94	(1,114,168.94)
72110	Principal loan payments	0.00	610,000.00	0.00	610,000.00
72300	Interest-long term debt	0.00	504,176.26	0.00	504,176.26
		0.00	3,338,555.75	3,338,555.75	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 3052 2004A Debt Service Reserve Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,141,846.33	19,154.68	27,320.07	1,133,680.94
01010	Investment - fair value adjustm	16,106.94	8,721.87	16,106.94	8,721.87
01090	Cash with fiscal agent	33.12	116,788.87	116,821.99	0.00
01130	Interest receivable- pool inves	2,844.58	3,640.78	2,844.58	3,640.78
02000	Accounts Payable	0.00	15,626.33	15,626.33	0.00
03610	Fund bal/Retained earnings	(2,844.58)	100,398.45	115,982.03	(18,428.16)
03615	Fund bal-invest. fair value adj	(16,106.94)	7,385.07	0.00	(8,721.87)
03840	Fund bal-resv-cash with fiscal	(33.12)	100,431.57	100,398.45	0.00
03870	Fund bal-reserved-other	(1,141,846.33)	8,165.39	0.00	(1,133,680.94)
17000	Interest-pool only	0.00	15,237.68	34,392.36	(19,154.68)
17003	Interest-pool accrual, year-end	0.00	3,640.78	4,436.98	(796.20)
17600	Investment income	0.00	101,162.54	101,162.54	0.00
17610	Increase(decrease)-fair value o	0.00	24,828.81	17,443.74	7,385.07
85850	Other operating transfers out	0.00	27,353.19	0.00	27,353.19
		0.00	552,536.01	552,536.01	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 3054 2004B Debt Service Reserve Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,051,839.91	34,444.18	33,129.91	2,053,154.18
01010	Investment - fair value adjustm	28,943.36	15,795.74	28,943.36	15,795.74
01090	Cash with fiscal agent	58.64	67,551.30	67,609.94	0.00
01130	Interest receivable- pool inves	5,111.56	6,593.65	5,111.56	6,593.65
02000	Accounts Payable	0.00	33,129.91	33,129.91	0.00
03610	Fund bal/Retained earnings	(5,111.56)	411,884.83	423,718.18	(16,944.91)

03615	Fund bal-invest. fair value adj	(28,943.36)	13,147.62	0.00	(15,795.74)
03840	Fund bal-resv-cash with fiscal	(58.64)	446,364.86	446,306.22	0.00
03870	Fund bal-reserved-other	(2,051,839.91)	0.00	1,314.27	(2,053,154.18)
17000	Interest-pool only	0.00	27,350.29	61,794.47	(34,444.18)
17003	Interest-pool accrual, year-end	0.00	6,593.65	8,075.74	(1,482.09)
17610	Increase(decrease)-fair value o	0.00	44,739.10	31,591.48	13,147.62
85850	Other operating transfers out	0.00	33,129.91	0.00	33,129.91
		-----	-----	-----	-----
		0.00	1,140,725.04	1,140,725.04	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 177 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 3056 2004B Cert of Participation

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	0.00	1,513,997.87	1,513,997.87	0.00
01090	Cash with fiscal agent	16.09	595,190.02	546,951.58	48,254.53
02000	Accounts Payable	0.00	1,513,997.87	1,513,997.87	0.00
03610	Fund bal/Retained earnings	0.00	1,314.27	411,884.83	(410,570.56)
03840	Fund bal-resv-cash with fiscal	(16.09)	446,247.58	494,486.02	(48,254.53)
17600	Investment income	0.00	34,444.18	68,888.36	(34,444.18)
46600	Operating transfers in	0.00	0.00	1,547,127.78	(1,547,127.78)
72110	Principal loan payments	0.00	1,090,000.00	0.00	1,090,000.00
72300	Interest-long term debt	0.00	902,142.52	0.00	902,142.52
		-----	-----	-----	-----
		0.00	6,097,334.31	6,097,334.31	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 178 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 3057 Stan Co Tobacco Funding Corp

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					



01000	Equity in Pooled Cash	8,996.90	153.10	0.00	9,150.00
01010	Investment - fair value adjustm	126.91	70.39	126.91	70.39
01090	Cash with fiscal agent	4,775,334.83	4,779,733.43	4,800,908.47	4,754,159.79
01130	Interest receivable- pool inves	22.41	29.38	22.41	29.38
01150	Other receivables	2,762,405.00	2,926,088.00	2,762,405.00	2,926,088.00
02010	Accounts payable-other	(2,762,405.00)	2,762,405.00	2,926,088.00	(2,926,088.00)
03610	Fund bal/Retained earnings	(9,019.31)	0.00	21,231.56	(30,250.87)
03615	Fund bal-invest. fair value adj	(126.91)	56.52	0.00	(70.39)
03840	Fund bal-resv-cash with fiscal	(4,775,334.83)	21,175.04	0.00	(4,754,159.79)
17000	Interest-pool only	0.00	153.10	306.20	(153.10)
17003	Interest-pool accrual, year-end	0.00	29.38	36.35	(6.97)
17600	Investment income	0.00	0.00	252,031.30	(252,031.30)
17610	Increase(decrease)-fair value o	0.00	197.30	140.78	56.52
40440	Tobacco settlement	0.00	2,762,405.00	7,453,790.13	(4,691,385.13)
72110	Principal loan payments	0.00	1,500,000.00	0.00	1,500,000.00
72340	Debt service expense	0.00	2,987,232.32	2,762,405.00	224,827.32
72400	Interest on loan	0.00	3,239,764.15	0.00	3,239,764.15
		0.00	20,979,492.11	20,979,492.11	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 179 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 3058 2007A Cert of Participation

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	4,962,436.36	4,962,436.36	0.00
01090	Cash with fiscal agent	4,055,722.41	17,196.10	6,870.86	4,066,047.65
02000	Accounts Payable	0.00	4,962,436.36	4,962,436.36	0.00
03610	Fund bal/Retained earnings	0.00	15,457.46	0.00	15,457.46
03840	Fund bal-resv-cash with fiscal	(4,055,722.41)	0.00	10,325.24	(4,066,047.65)
17600	Investment income	0.00	0.00	17,196.10	(17,196.10)
46600	Operating transfers in	0.00	0.00	4,962,436.36	(4,962,436.36)
72110	Principal loan payments	0.00	3,430,000.00	0.00	3,430,000.00
72300	Interest-long term debt	0.00	1,534,175.00	0.00	1,534,175.00
		0.00	14,921,701.28	14,921,701.28	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 180 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 4001 PW Transit

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,332,526.26	4,648,336.85	3,458,463.20	2,522,399.91
01001	Imprest (petty) cash	300.00	0.00	0.00	300.00
01010	Investment - fair value adjustm	18,796.69	19,405.84	18,796.69	19,405.84
01110	Accounts receivable	1,378,592.63	354,881.34	999,465.63	734,008.34
01130	Interest receivable- pool inves	5,563.49	7,441.83	5,563.49	7,441.83
01603	Improvements other than buildin	0.00	12,300.65	12,300.65	0.00
01604	Equipment	4,743,912.27	26,500.68	0.00	4,770,412.95
01608	Construction in progress	79,441.46	0.00	11,348.78	68,092.68
01609	Asset Clearing	0.00	15,151.90	15,151.90	0.00
01613	Accum depr- improvements	0.00	153.66	153.66	0.00
01614	Accum depr- equipment	(1,295,827.68)	0.00	428,430.17	(1,724,257.85)
02000	Accounts Payable	(251,836.01)	3,445,446.61	3,438,947.26	(245,336.66)
02071	Salaries and benefits payable	(19,671.68)	185,473.74	175,510.26	(9,708.20)
02500	Compensated absences - current	0.00	0.00	5,491.83	(5,491.83)
02630	Compensated absences	(51,414.37)	1,987.87	0.00	(49,426.50)
02635	Other post-emplmt benefits (OP	(2,919.00)	0.00	1,311.15	(4,230.15)
02715	Retirement contribution	0.00	1,493.52	1,493.52	0.00
02757	Life insurance	0.00	625.00	625.00	0.00
02760	Long term disability	0.00	1,250.00	1,250.00	0.00
03610	Fund bal/Retained earnings	(5,818,667.37)	100,609.15	0.00	(5,718,058.22)
03615	Fund bal-invest. fair value adj	(18,796.69)	0.00	609.15	(19,405.84)
03650	Fund bal-designated-capital acq	(100,000.00)	0.00	100,000.00	(200,000.00)
11800	Sales and use taxes	0.00	0.00	2,962,730.00	(2,962,730.00)
17000	Interest-pool only	0.00	27,855.17	55,710.34	(27,855.17)
17003	Interest-pool accrual, year-end	0.00	7,441.83	9,320.17	(1,878.34)
17610	Increase(decrease)-fair value o	0.00	38,202.53	38,811.68	(609.15)
25170	St-Other-transit system	0.00	0.00	170,210.00	(170,210.00)
28992	Federal Transit Administration	0.00	0.00	430,274.24	(430,274.24)
36800	Farebox - Route 10	0.00	0.00	71,040.36	(71,040.36)
36820	Farebox - Patterson Dial-a-Ride	0.00	0.00	12,522.23	(12,522.23)
36840	Farebox - Eastside Runabout	0.00	0.00	10,710.92	(10,710.92)
36841	Farebox - Waterford Runabout	0.00	0.00	15,323.53	(15,323.53)
36842	Farebox - Turlock Runabout	0.00	0.00	17,322.44	(17,322.44)
36843	Farebox - Route 45	0.00	0.00	21,747.43	(21,747.43)
36844	Farebox - Newman Dial-a-Ride	0.00	0.00	5,391.46	(5,391.46)
36845	Farebox - Route 15	0.00	0.00	55,602.43	(55,602.43)
36846	Farebox - Waterford Dial-a-Ride	0.00	0.00	3,133.28	(3,133.28)
36848	Farebox - Route 70	0.00	0.00	4,663.11	(4,663.11)
36860	Farebox - Medivan	0.00	0.00	20,623.00	(20,623.00)
36870	Farebox - Route 40	0.00	0.00	32,034.85	(32,034.85)
36890	Farebox - Route 60	0.00	85.00	75,172.33	(75,087.33)

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 4001 PW Transit

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
40400	Miscellaneous Revenue	0.00	0.00	1,526.68	(1,526.68)
50000	Salaries and wages	0.00	331,775.74	129,447.49	202,328.25
50001	Non-productive salaries - vacat	0.00	29,357.80	11,733.96	17,623.84
50002	Non-productive salaries - sick	0.00	12,638.83	3,423.61	9,215.22
50003	Non-productive salaries - other	0.00	12,972.19	5,380.45	7,591.74
50010	Overtime/comp time paid	0.00	411.35	0.00	411.35
50070	Compensated absences	0.00	3,503.96	0.00	3,503.96
50100	Comp time taken	0.00	2,491.42	492.93	1,998.49
50120	Personal service contracts	0.00	31,739.08	12,335.85	19,403.23
52000	Retirement	0.00	48,473.87	18,595.31	29,878.56
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	9,788.32	(9,788.32)
52010	Fica	0.00	30,171.83	11,657.03	18,514.80
52020	Deferred comp - part-time	0.00	634.77	246.73	388.04
53000	Group health insurance	0.00	35,756.93	192.91	35,564.02
53009	OPEB health ins liability	0.00	1,311.15	0.00	1,311.15
53020	Unemployment insurance	0.00	360.00	0.00	360.00
53051	Employee benefits admin fee	0.00	221.76	87.60	134.16
53081	Long Term disablilty	0.00	300.43	119.07	181.36
55000	Auto allowance	0.00	3,932.42	1,523.13	2,409.29
55080	Professional development	0.00	673.87	0.00	673.87
55120	Employee assistance program	0.00	241.11	0.00	241.11
55130	Deferred comp mgmt/confidenti	0.00	2,429.85	940.16	1,489.69
55140	Cafeteria pln hlth ben cashou	0.00	2,690.28	1,106.86	1,583.42
60400	Communications	0.00	658.24	74.31	583.93
61600	Maintenance-equipment	0.00	29,432.93	8,599.72	20,833.21
61800	Maintenance-structures & grnd	0.00	13,874.63	13,016.25	858.38
62200	Memberships	0.00	2,826.00	0.00	2,826.00
62400	Miscellaneous expense	0.00	2,440.75	2,440.75	0.00
62401	Safety Incentive Program	0.00	475.00	100.00	375.00
62600	Office supplies	0.00	2,664.02	86.12	2,577.90
62730	Postage	0.00	72.94	0.00	72.94
62840	Computer Software - Non Asset	0.00	2,148.09	13.01	2,135.08
62860	Office Equipment - Non Asset	0.00	162.54	0.00	162.54
63090	Auditing & accounting	0.00	4,500.00	0.00	4,500.00
63280	Contracts	0.00	3,232,198.79	531,530.47	2,700,668.32
64750	Marketing	0.00	93,495.93	10,606.93	82,889.00
65100	Rents & leases-equipment	0.00	1,165.01	0.00	1,165.01

65300	Rents & leases-struct & grnds	0.00	6,150.00	2,050.00	4,100.00
65780	Education & training	0.00	68.25	0.00	68.25
67040	Other travel expenses	0.00	697.28	163.13	534.15
67120	Credit card purchases	0.00	2,826.91	2,826.91	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 182 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4001 PW Transit

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
72800	Depreciation & amortization	0.00	428,430.17	0.00	428,430.17
73511	Govt Fund Bill-Auditor's Dept	0.00	154.00	154.00	0.00
74011	Telecommunications	0.00	2,088.06	0.00	2,088.06
74050	Auto liability	0.00	160.00	0.00	160.00
74060	Self insured general liabilit	0.00	420.00	0.00	420.00
74080	Central services printing	0.00	30.56	0.00	30.56
74100	Mail room postage meter	0.00	1,414.20	19.92	1,394.28
74102	Presort Postage	0.00	0.89	0.04	0.85
74110	Mail room services	0.00	314.11	0.00	314.11
74120	Messenger services	0.00	193.81	0.00	193.81
74123	Salvage Disposal	0.00	40.39	0.00	40.39
74130	Data processing services	0.00	5,078.26	0.00	5,078.26
74132	Peoplesoft implementation cos	0.00	330.00	0.00	330.00
74161	CNG Fuel	0.00	57,351.61	739.38	56,612.23
74230	PW admin services	0.00	55,931.56	0.00	55,931.56
74250	County counsel services	0.00	2,635.53	0.00	2,635.53
74270	Utilities	0.00	3,601.92	0.00	3,601.92
74300	Funds >13 Bill-Grand Jury Audit	0.00	387.00	0.00	387.00
74301	Funds >13 Bill-Auditor's Dept	0.00	4,338.00	445.00	3,893.00
74302	Funds >13 Bill-Purchasing Agent	0.00	2,196.00	0.00	2,196.00
74304	Funds >13 Bill-Risk Management	0.00	832.00	129.00	703.00
74305	Funds >13 Bill-Parks Dept	0.00	13.00	13.00	0.00
74307	Funds >13 Bill-BM Srvcs & Suppl	0.00	5,757.36	0.00	5,757.36
74370	Stores-office supplies	0.00	290.43	105.01	185.42
74620	Contract janitorial	0.00	1,475.52	0.00	1,475.52
74670	Miscellaneous interfund expen	0.00	15,991.08	15,251.82	739.26
74700	Commercial insurance	0.00	1,259.00	0.00	1,259.00
74701	Fire & Property Deductible	0.00	180.00	60.00	120.00
74880	Funds >13 - A-87 charges-CEO	0.00	3,061.00	0.00	3,061.00
74881	Funds >13 - A-87 carry forward	0.00	0.00	480.00	(480.00)
75040	Fiduciary liability insurance	0.00	11.00	2.00	9.00
84990	Fixed Asset - Transit Vehicles	0.00	62,065.53	8,496.53	53,569.00

84999	Year-end F/A Equip Capitalizati	0.00	0.00	15,151.90	(15,151.90)
85850	Other operating transfers out	0.00	9,788.32	0.00	9,788.32
		-----	-----	-----	-----
		0.00	13,508,409.43	13,508,409.43	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 183 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4011 Emergency Dispatch

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	(346,651.32)	8,527,226.07	7,641,323.91	539,250.84
01010	Investment - fair value adjustm	(4,889.88)	9,038.55	0.00	4,148.67
01110	Accounts receivable	1,058,383.83	3,808,711.69	4,857,964.83	9,130.69
01130	Interest receivable- pool inves	1,089.86	8,028.16	5,103.94	4,014.08
01150	Other receivables	580,158.00	527,983.00	580,158.00	527,983.00
01602	Buildings	2,240,173.35	0.00	0.00	2,240,173.35
01604	Equipment	2,810,765.68	0.00	0.00	2,810,765.68
01612	Accum depr- buildings	(877,792.90)	0.00	109,938.59	(987,731.49)
01614	Accum depr- equipment	(2,219,550.22)	0.00	174,452.36	(2,394,002.58)
02000	Accounts Payable	(57,448.62)	574,149.91	527,332.69	(10,631.40)
02071	Salaries and benefits payable	(326,223.67)	2,995,754.05	2,825,955.24	(156,424.86)
02500	Compensated absences - current	(24,966.97)	2,308.45	0.00	(22,658.52)
02630	Compensated absences	(347,407.98)	0.00	69,294.28	(416,702.26)
02635	Other post-employt benefits (OP	(33,350.00)	0.00	12,392.89	(45,742.89)
02715	Retirement contribution	0.00	25,599.91	25,599.91	0.00
02757	Life insurance	0.00	12,500.00	12,500.00	0.00
02760	Long term disability	0.00	1,875.00	1,875.00	0.00
03610	Fund bal/Retained earnings	(2,457,179.04)	9,038.55	0.00	(2,448,140.49)
03615	Fund bal-invest. fair value adj	4,889.88	0.00	9,038.55	(4,148.67)
17000	Interest-pool only	0.00	12,190.59	23,955.54	(11,764.95)
17003	Interest-pool accrual, year-end	0.00	6,193.80	9,118.02	(2,924.22)
17610	Increase(decrease)-fair value o	0.00	4,148.67	13,187.22	(9,038.55)
25190	St-Incremental reimb claim	0.00	0.00	23,346.49	(23,346.49)
30610	Emergncy comm-outside agencies	0.00	627,222.00	4,280,500.00	(3,653,278.00)
30660	Clets use-outside agencies	0.00	0.00	10,106.04	(10,106.04)
38890	Interfnd rev-ED-County Depts	0.00	278,867.00	2,344,637.00	(2,065,770.00)
38891	Inter rev-ED-Sheriff Contracts	0.00	121,674.00	988,566.00	(866,892.00)
39060	Interfund rev-clets use-count	0.00	160.00	3,123.21	(2,963.21)
40400	Miscellaneous Revenue	0.00	0.00	26,519.89	(26,519.89)
46600	Operating transfers in	0.00	175.00	175.00	0.00
50000	Salaries and wages	0.00	5,218,246.71	2,019,537.45	3,198,709.26
50001	Non-productive salaries - vacat	0.00	469,825.17	176,413.10	293,412.07

50002	Non-productive salaries - sick	0.00	151,184.20	59,058.95	92,125.25
50003	Non-productive salaries - other	0.00	54,538.22	23,477.50	31,060.72
50010	Overtime/comp time paid	0.00	221,999.53	94,513.24	127,486.29
50020	Extra help	0.00	192,609.80	74,049.51	118,560.29
50070	Compensated absences	0.00	66,985.83	0.00	66,985.83
50100	Comp time taken	0.00	115,443.95	44,477.09	70,966.86
50120	Personal service contracts	0.00	174,394.13	61,254.66	113,139.47
50130	Flsa pay	0.00	73,648.21	28,306.28	45,341.93
50210	Vacation/holiday cash-out	0.00	101,838.08	19,275.80	82,562.28

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 184 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4011 Emergency Dispatch

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
50220	Termination cash-out	0.00	3,641.75	0.00	3,641.75
52000	Retirement	0.00	1,043,031.43	401,023.08	642,008.35
52010	Fica	0.00	490,616.11	189,789.70	300,826.41
52020	Deferred comp - part-time	0.00	7,202.90	2,699.42	4,503.48
53000	Group health insurance	0.00	710,441.19	3,079.85	707,361.34
53009	OPEB health ins liability	0.00	12,392.89	0.00	12,392.89
53020	Unemployment insurance	0.00	5,760.00	0.00	5,760.00
53051	Employee benefits admin fee	0.00	4,072.68	1,611.54	2,461.14
53081	Long Term disabiliy	0.00	1,562.91	628.53	934.38
55000	Auto allowance	0.00	3,932.42	1,523.13	2,409.29
55080	Professional development	0.00	1,942.99	1,116.39	826.60
55100	Uniform allowance	0.00	1,375.79	105.83	1,269.96
55120	Employee assistance program	0.00	4,420.35	0.00	4,420.35
55130	Deferred comp mgmt/confidenti	0.00	13,466.88	5,200.47	8,266.41
55140	Cafeteria pln hlth ben cashou	0.00	33,386.78	13,269.98	20,116.80
60400	Communications	0.00	115,956.05	1,081.54	114,874.51
60420	Communications - air time	0.00	1,684.70	138.65	1,546.05
61600	Maintenance-equipment	0.00	62,281.97	7,839.02	54,442.95
62200	Memberships	0.00	600.00	0.00	600.00
62600	Office supplies	0.00	25,085.89	5,583.73	19,502.16
62730	Postage	0.00	99.86	23.41	76.45
62790	Subscriptions	0.00	27.09	0.00	27.09
62990	Exp. Equipment - To \$5,000 - as	0.00	8,007.68	0.00	8,007.68
63000	Professional & special servic	0.00	14,012.32	202.32	13,810.00
63220	Fingerprint processing	0.00	341.00	0.00	341.00
63260	Employee audiograms	0.00	1,053.50	0.00	1,053.50
63280	Contracts	0.00	246,700.12	33,943.78	212,756.34

63630	Counseling services	0.00	18,000.00	6,000.00	12,000.00
65100	Rents & leases-equipment	0.00	32,023.52	476.74	31,546.78
65320	Rents & leases-mt oso	0.00	11,400.00	0.00	11,400.00
65321	Rents & leases-Fowler Peak	0.00	23,478.60	0.00	23,478.60
65500	Small tools & instruments	0.00	109.34	0.00	109.34
65780	Education & training	0.00	5,073.43	3,617.15	1,456.28
66210	Licenses & fees	0.00	2,030.36	0.00	2,030.36
66260	Gasoline,oil & fuel-vehicle	0.00	410.00	0.00	410.00
67040	Other travel expenses	0.00	1,166.73	485.42	681.31
67210	Utilities-mt oso	0.00	3,692.31	258.80	3,433.51
67990	Pre-Placement Drug Test	0.00	699.25	0.00	699.25
72800	Depreciation & amortization	0.00	284,390.95	0.00	284,390.95
73511	Govt Fund Bill-Auditor's Dept	0.00	98.00	98.00	0.00
74011	Telecommunications	0.00	285.50	0.00	285.50

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 185 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4011 Emergency Dispatch

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
74050	Auto liability	0.00	2,670.00	0.00	2,670.00
74060	Self insured general liabilit	0.00	11,194.00	0.00	11,194.00
74080	Central services printing	0.00	67.00	0.00	67.00
74100	Mail room postage meter	0.00	293.25	12.13	281.12
74102	Presort Postage	0.00	0.33	0.12	0.21
74110	Mail room services	0.00	81.71	0.00	81.71
74120	Messenger services	0.00	4,142.51	0.00	4,142.51
74123	Salvage Disposal	0.00	859.03	0.00	859.03
74130	Data processing services	0.00	39,029.66	0.00	39,029.66
74132	Peoplesoft implementation cos	0.00	4,850.00	0.00	4,850.00
74160	Non-morgan shop vehicles	0.00	442.97	0.00	442.97
74171	Fleet Svc - Depreciation	0.00	2,753.88	0.00	2,753.88
74172	Fleet Svc - Repair & Mtce	0.00	1,219.13	0.00	1,219.13
74173	Fleet Svc - Fuel	0.00	1,159.05	0.00	1,159.05
74174	Fleet Svc - Damaged Veh Liabili	0.00	291.84	0.00	291.84
74175	Fleet Svc - Rental Vehicles	0.00	30.65	0.00	30.65
74250	County counsel services	0.00	1,897.36	0.00	1,897.36
74270	Utilities	0.00	45,106.06	3,369.68	41,736.38
74301	Funds >13 Bill-Auditor's Dept	0.00	47,357.55	4,800.00	42,557.55
74302	Funds >13 Bill-Purchasing Agent	0.00	3,595.00	0.00	3,595.00
74303	Funds >13 Bill-BM Janitor Srvcs	0.00	30,864.01	0.00	30,864.01
74304	Funds >13 Bill-Risk Management	0.00	13,402.00	1,964.00	11,438.00

74306	Funds >13 Bill-BM Maint Srvcs	0.00	13,872.54	1,064.00	12,808.54
74307	Funds >13 Bill-BM Srvcs & Suppl	0.00	18,643.23	4,363.77	14,279.46
74330	Stores-cleaning & sanitary	0.00	1,651.95	1,651.95	0.00
74370	Stores-office supplies	0.00	713.41	467.28	246.13
74700	Commercial insurance	0.00	5,740.00	0.00	5,740.00
74701	Fire & Property Deductible	0.00	762.00	252.00	510.00
74880	Funds >13 - A-87 charges-CEO	0.00	57,868.00	0.00	57,868.00
74881	Funds >13 - A-87 carry forward	0.00	0.00	26,020.00	(26,020.00)
75040	Fiduciary liability insurance	0.00	218.00	0.00	218.00
		0.00	27,900,289.59	27,900,289.59	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 186 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4021 ER Fink Road Landfill

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	11,438,410.69	4,473,600.35	8,858,975.56	7,053,035.48
01001	Imprest (petty) cash	1,000.00	0.00	0.00	1,000.00
01009	Investment - stocks	69,526.80	32,894.40	0.00	102,421.20
01010	Investment - fair value adjustm	161,350.82	54,261.85	161,350.82	54,261.85
01110	Accounts receivable	512,137.86	3,480,748.95	3,391,136.99	601,749.82
01130	Interest receivable- pool inves	30,622.87	25,391.75	30,622.87	25,391.75
01601	Land	13,556,621.31	0.00	0.00	13,556,621.31
01602	Buildings	54,586.75	0.00	0.00	54,586.75
01603	Improvements other than buildin	3,731,168.17	0.00	0.00	3,731,168.17
01604	Equipment	2,120,528.96	1,181,414.78	31,594.65	3,270,349.09
01609	Asset Clearing	0.00	1,181,414.78	1,181,414.78	0.00
01612	Accum depr- buildings	(41,730.48)	0.00	1,745.87	(43,476.35)
01613	Accum depr- improvements	(1,497,460.56)	0.00	220,306.44	(1,717,767.00)
01614	Accum depr- equipment	(942,080.60)	45,273.95	167,749.75	(1,064,556.40)
02000	Accounts Payable	(230,357.69)	6,432,883.29	6,805,355.86	(602,830.26)
02071	Salaries and benefits payable	(71,242.89)	612,475.24	571,478.92	(30,246.57)
02200	Deposits from others	(28,617.45)	0.00	0.00	(28,617.45)
02500	Compensated absences - current	(3,576.80)	0.00	6,199.98	(9,776.78)
02620	Estimated cost of closure/postc	(6,142,493.42)	0.00	0.00	(6,142,493.42)
02630	Compensated absences	(160,334.66)	74,442.41	0.00	(85,892.25)
02635	Other post-employt benefits (OP	(17,422.00)	0.00	8,261.04	(25,683.04)
02715	Retirement contribution	0.00	9,461.64	9,461.64	0.00
02762	Kaiser	0.00	355.71	355.71	0.00
03610	Fund bal/Retained earnings	(22,379,286.86)	0.00	107,088.97	(22,486,375.83)
03615	Fund bal-invest. fair value adj	(161,350.82)	107,088.97	0.00	(54,261.85)



17000	Interest-pool only	0.00	167,044.72	334,089.44	(167,044.72)
17003	Interest-pool accrual, year-end	0.00	35,853.99	30,622.87	5,231.12
17610	Increase(decrease)-fair value o	0.00	215,612.67	141,418.10	74,194.57
18000	Rents and concessions	0.00	0.00	39,036.00	(39,036.00)
34400	Sanitation services	0.00	47,861.86	4,151,483.17	(4,103,621.31)
34405	Water service charges	0.00	35.00	35.00	0.00
34406	Landfill recycling revenue	0.00	0.00	16,516.10	(16,516.10)
39100	Interfund revenue	0.00	0.00	66,000.00	(66,000.00)
40400	Miscellaneous Revenue	0.00	0.00	28,245.70	(28,245.70)
40452	Oakdale bulky drop off user fee	0.00	0.00	6,520.00	(6,520.00)
46000	Sale of fixed assets	0.00	0.00	1,185.00	(1,185.00)
50000	Salaries and wages	0.00	962,737.44	372,546.24	590,191.20
50001	Non-productive salaries - vacat	0.00	115,887.46	47,775.84	68,111.62
50002	Non-productive salaries - sick	0.00	88,788.32	36,346.40	52,441.92
50003	Non-productive salaries - other	0.00	33,314.28	13,204.50	20,109.78
50010	Overtime/comp time paid	0.00	3,866.23	1,779.00	2,087.23

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 187 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4021 ER Fink Road Landfill

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
50020	Extra help	0.00	174,375.05	67,824.53	106,550.52
50070	Compensated absences	0.00	0.00	68,242.43	(68,242.43)
50100	Comp time taken	0.00	272.38	167.62	104.76
50120	Personal service contracts	0.00	24,235.00	7,715.00	16,520.00
50210	Vacation/holiday cash-out	0.00	10,385.94	0.00	10,385.94
50220	Termination cash-out	0.00	54,590.92	0.00	54,590.92
52000	Retirement	0.00	148,785.73	58,420.85	90,364.88
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	29,603.84	(29,603.84)
52010	Fica	0.00	102,185.56	41,055.82	61,129.74
52020	Deferred comp - part-time	0.00	3,514.71	1,365.63	2,149.08
53000	Group health insurance	0.00	246,074.32	1,058.51	245,015.81
53009	OPEB health ins liability	0.00	8,261.04	0.00	8,261.04
53020	Unemployment insurance	0.00	1,710.00	0.00	1,710.00
53051	Employee benefits admin fee	0.00	1,175.10	467.20	707.90
53081	Long Term disabiliy	0.00	350.36	153.28	197.08
55000	Auto allowance	0.00	1,174.22	566.36	607.86
55080	Professional development	0.00	709.13	235.03	474.10
55120	Employee assistance program	0.00	1,302.36	0.00	1,302.36
55130	Deferred comp mgmt/confidenti	0.00	2,137.80	973.96	1,163.84
55140	Cafeteria pln hlth ben cashou	0.00	4,724.48	1,966.55	2,757.93

60010	Field supplies	0.00	97.51	0.00	97.51
60200	Dry goods-clothing-pers suppl	0.00	17,050.15	1,286.64	15,763.51
60201	Safety equipment-personal use	0.00	4,189.05	386.93	3,802.12
60400	Communications	0.00	11,279.96	17,038.97	(5,759.01)
60600	Food	0.00	18.21	0.00	18.21
60800	Cleaning & sanitary supplies	0.00	20.18	0.00	20.18
61600	Maintenance-equipment	0.00	172,889.09	6,791.80	166,097.29
61800	Maintenance-structures & grnd	0.00	57,619.97	11,300.49	46,319.48
62400	Miscellaneous expense	0.00	1,106.09	339.00	767.09
62401	Safety Incentive Program	0.00	131.10	0.00	131.10
62600	Office supplies	0.00	7,150.88	1,875.28	5,275.60
62602	Ergonomic/Safety Equipment	0.00	1,042.57	0.00	1,042.57
62730	Postage	0.00	75.92	5.87	70.05
62800	Photo services & supplies	0.00	698.21	0.00	698.21
62860	Office Equipment - Non Asset	0.00	3,134.68	1,500.00	1,634.68
62990	Exp. Equipment - To \$5,000 - as	0.00	768.36	0.00	768.36
63220	Fingerprint processing	0.00	57.00	0.00	57.00
63280	Contracts	0.00	4,386,360.70	65,212.62	4,321,148.08
63298	Drug & alch testing	0.00	123.06	0.00	123.06
63300	Laboratory tests	0.00	685.00	0.00	685.00
63850	Bank costs	0.00	3,588.49	0.00	3,588.49

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 188 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4021 ER Fink Road Landfill

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
65000	Publications & legal notices	0.00	3,318.65	0.00	3,318.65
65100	Rents & leases-equipment	0.00	153,690.41	14,391.00	139,299.41
65200	Alarm & answering services	0.00	360.00	0.00	360.00
65500	Small tools & instruments	0.00	403.31	151.71	251.60
65780	Education & training	0.00	1,918.90	0.00	1,918.90
66070	Bottled water services	0.00	2,438.50	408.12	2,030.38
66210	Licenses & fees	0.00	229,128.52	60.00	229,068.52
66260	Gasoline,oil & fuel-vehicle	0.00	161,675.34	3,232.68	158,442.66
66280	Operating supplies	0.00	3,731.78	41.98	3,689.80
67040	Other travel expenses	0.00	1,411.21	0.00	1,411.21
67120	Credit card purchases	0.00	245.46	245.46	0.00
67200	Utilities	0.00	214,175.23	5,335.44	208,839.79
67990	Pre-Placement Drug Test	0.00	315.00	0.00	315.00
72800	Depreciation & amortization	0.00	361,104.50	0.00	361,104.50
73511	Govt Fund Bill-Auditor's Dept	0.00	330.00	330.00	0.00

74011	Telecommunications	0.00	394.80	0.00	394.80
74050	Auto liability	0.00	780.00	0.00	780.00
74060	Self insured general liabilit	0.00	2,641.00	0.00	2,641.00
74080	Central services printing	0.00	324.39	0.00	324.39
74100	Mail room postage meter	0.00	531.35	50.12	481.23
74102	Presort Postage	0.00	0.78	0.33	0.45
74110	Mail room services	0.00	130.48	0.00	130.48
74120	Messenger services	0.00	1,267.82	0.00	1,267.82
74123	Salvage Disposal	0.00	264.64	0.00	264.64
74130	Data processing services	0.00	11,437.76	0.00	11,437.76
74132	Peoplesoft implementation cos	0.00	1,540.00	0.00	1,540.00
74160	Non-morgan shop vehicles	0.00	87,227.51	0.00	87,227.51
74172	Fleet Svc - Repair & Mtce	0.00	2,847.68	0.00	2,847.68
74174	Fleet Svc - Damaged Veh Liabili	0.00	24.32	0.00	24.32
74220	PW Engineering services	0.00	119,442.10	10,406.29	109,035.81
74250	County counsel services	0.00	7,015.00	0.00	7,015.00
74260	Public works equipment rental	0.00	9,168.40	0.00	9,168.40
74300	Funds >13 Bill-Grand Jury Audit	0.00	292.00	0.00	292.00
74301	Funds >13 Bill-Auditor's Dept	0.00	18,244.00	1,893.00	16,351.00
74302	Funds >13 Bill-Purchasing Agent	0.00	3,412.00	0.00	3,412.00
74304	Funds >13 Bill-Risk Management	0.00	4,505.00	676.00	3,829.00
74305	Funds >13 Bill-Parks Dept	0.00	5.00	5.00	0.00
74306	Funds >13 Bill-BM Maint Srvcs	0.00	5,199.77	0.00	5,199.77
74307	Funds >13 Bill-BM Srvcs & Suppl	0.00	88.37	0.00	88.37
74370	Stores-office supplies	0.00	2,816.42	1,482.25	1,334.17
74480	Honor Farm Crew	0.00	90,345.18	0.00	90,345.18

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 189 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4021 ER Fink Road Landfill

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
74520	Administrative services	0.00	256,358.04	0.00	256,358.04
74670	Miscellaneous interfund expen	0.00	1,945.01	0.00	1,945.01
74700	Commercial insurance	0.00	2,504.00	0.00	2,504.00
74701	Fire & Property Deductible	0.00	346.00	116.00	230.00
74704	Crime & Fidelity Insurance	0.00	22.00	2.00	20.00
74880	Funds >13 - A-87 charges-CEO	0.00	18,573.00	0.00	18,573.00
74881	Funds >13 - A-87 carry forward	0.00	0.00	1,070.00	(1,070.00)
75040	Fiduciary liability insurance	0.00	50.00	0.00	50.00
84190	Landfill Equipment	0.00	165,000.00	0.00	165,000.00
84260	Heavy equipment	0.00	1,166,396.53	0.00	1,166,396.53

84999	Year-end F/A Equip Capitalizati	0.00	0.01	1,166,396.53	(1,166,396.52)
85850	Other operating transfers out	0.00	479,603.84	0.00	479,603.84
		-----	-----	-----	-----
		0.00	28,431,751.33	28,431,751.33	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 190 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4031 ER Geer Road Landfill

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	410,538.38	874,114.20	677,260.95	607,391.63
01010	Investment - fair value adjustm	5,791.08	4,672.91	5,791.08	4,672.91
01130	Interest receivable- pool inves	1,245.03	2,545.60	1,245.03	2,545.60
01601	Land	1,906,260.78	0.00	0.00	1,906,260.78
02000	Accounts Payable	(137,089.95)	611,354.48	531,199.96	(56,935.43)
02620	Estimated cost of closure/postc	(7,124,603.63)	0.00	0.00	(7,124,603.63)
03610	Fund bal/Retained earnings	4,943,649.39	0.00	1,118.17	4,942,531.22
03615	Fund bal-invest. fair value adj	(5,791.08)	1,118.17	0.00	(4,672.91)
17000	Interest-pool only	0.00	12,433.09	24,866.18	(12,433.09)
17003	Interest-pool accrual, year-end	0.00	2,545.60	3,846.17	(1,300.57)
17610	Increase(decrease)-fair value o	0.00	10,463.99	9,345.82	1,118.17
34400	Sanitation services	0.00	35.00	35.00	0.00
46600	Operating transfers in	0.00	0.00	855,220.00	(855,220.00)
60010	Field supplies	0.00	23.89	0.00	23.89
60400	Communications	0.00	457.14	65.09	392.05
61600	Maintenance-equipment	0.00	1,781.76	0.00	1,781.76
61800	Maintenance-structures & grnd	0.00	3,450.00	0.00	3,450.00
62990	Exp. Equipment - To \$5,000 - as	0.00	821.41	0.00	821.41
63280	Contracts	0.00	445,248.72	3,636.00	441,612.72
65100	Rents & leases-equipment	0.00	135.44	65.00	70.44
66070	Bottled water services	0.00	2,727.56	224.71	2,502.85
66210	Licenses & fees	0.00	36,820.55	0.00	36,820.55
67200	Utilities	0.00	34,514.12	2,306.94	32,207.18
73511	Govt Fund Bill-Auditor's Dept	0.00	52.00	52.00	0.00
74011	Telecommunications	0.00	56.40	0.00	56.40
74220	PW Engineering services	0.00	1,299.84	0.00	1,299.84
74250	County counsel services	0.00	1,911.87	0.00	1,911.87
74301	Funds >13 Bill-Auditor's Dept	0.00	553.00	39.00	514.00
74302	Funds >13 Bill-Purchasing Agent	0.00	630.00	0.00	630.00
74306	Funds >13 Bill-BM Maint Srvcs	0.00	177.01	0.00	177.01
74520	Administrative services	0.00	66,000.00	0.00	66,000.00
74670	Miscellaneous interfund expen	0.00	6.35	0.00	6.35

74700	Commercial insurance	0.00	427.00	0.00	427.00
74701	Fire & Property Deductible	0.00	62.00	22.00	40.00
74881	Funds >13 - A-87 carry forward	0.00	0.00	100.00	(100.00)
		0.00	2,116,439.10	2,116,439.10	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 191 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4041 DO NOT USE-MH Stan. Behavioral Health Cntr

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	11,939.09	11,939.09	0.00
02000	Accounts Payable	0.00	4,199.07	4,199.07	0.00
50120	Personal service contracts	0.00	9,795.00	9,795.00	0.00
52010	Fica	0.00	142.03	142.03	0.00
52020	Deferred comp - part-time	0.00	195.90	195.90	0.00
62600	Office supplies	0.00	58.00	58.00	0.00
62630	Outside printing service	0.00	25.78	25.78	0.00
74370	Stores-office supplies	0.00	2,309.13	2,309.13	0.00
		0.00	28,664.00	28,664.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 192 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4051 HSA Clinic & Ancillary Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,225,716.90	64,422,342.47	66,648,059.37	0.00
01001	Imprest (petty) cash	3,500.00	50.00	0.00	3,550.00
01003	Cash in transit - PDX	0.00	5,476,519.39	5,476,519.39	0.00
01004	Cash in transit - credit card p	2,100.19	250,508.62	251,740.69	868.12
01010	Investment - fair value adjustm	31,396.08	0.00	59,690.42	(28,294.34)

01090	Cash with fiscal agent	160,336.76	2,584.22	2,553.26	160,367.72
01110	Accounts receivable	3,852.96	4,062.38	3,852.96	4,062.38
01111	Accounts receivable - SMC	13,586,230.65	26,590,045.45	21,807,832.30	18,368,443.80
01112	Accounts receivable clearing	(8,229.96)	43,207,905.50	43,298,554.55	(98,879.01)
01113	Pharmacy receivable	757,533.60	0.00	237,291.33	520,242.27
01114	Unbilled receivables	605,272.84	9,000,396.99	9,606,046.28	(376.45)
01115	HSA Accounts Receivable - EMR	0.00	3,817,965.94	476,136.23	3,341,829.71
01116	HSA Accounts Receivable Clearin	0.00	19,421,142.88	19,421,142.88	0.00
01120	Allowance for uncollectable A/R	(2,796,811.38)	885,969.77	2,265,228.88	(4,176,070.49)
01122	Accounts Receivable - Bad Debt	179,468.61	976,869.68	1,049,579.09	106,759.20
01130	Interest receivable- pool inves	5,456.77	0.00	19,617.87	(14,161.10)
01150	Other receivables	92,319.87	6,339,809.75	5,566,599.37	865,530.25
01155	Grants receivable	66,242.67	649,094.38	649,095.55	66,241.50
01170	Due from other funds	32,368.57	28,675.02	32,368.57	28,675.02
01306	Inventory - materials & supplie	195,311.33	16,391.33	18,374.02	193,328.64
01400	Prepaid Items	57,363.71	235,793.43	93,793.62	199,363.52
01550	Advances to other funds	0.00	356.89	356.89	0.00
01602	Buildings	12,358,746.69	0.00	0.00	12,358,746.69
01604	Equipment	6,431,992.12	207,136.85	786,695.35	5,852,433.62
01609	Asset Clearing	0.00	209,204.44	209,204.44	0.00
01612	Accum depr- buildings	(10,705,353.36)	0.00	135,875.55	(10,841,228.91)
01614	Accum depr- equipment	(4,744,778.03)	773,888.08	526,260.87	(4,497,150.82)
02000	Accounts Payable	(1,141,574.62)	33,140,730.70	33,355,706.45	(1,356,550.37)
02010	Accounts payable-other	(1,111,018.85)	11,675,280.31	11,592,181.13	(1,027,919.67)
02012	Refunds payable	(345,409.25)	693,927.39	451,368.69	(102,850.55)
02040	Due to other funds	(93,443.76)	1,755,488.40	5,542,075.96	(3,880,031.32)
02071	Salaries and benefits payable	(1,096,609.71)	9,667,447.71	9,229,675.07	(658,837.07)
02074	Sales Tax Liability	(11,528.10)	25,418.85	13,890.25	0.50
02075	Use Tax Holding Liability	(5,973.46)	12,206.91	6,233.45	0.00
02400	Deferred revenues	(625,245.24)	2,619,497.18	2,094,163.44	(99,911.50)
02500	Compensated absences - current	(95,793.33)	0.00	3,042.13	(98,835.46)
02510	Capital leases - current	(288,656.73)	394,317.94	410,752.15	(305,090.94)
02520	Long term obligation - current	(175,719.96)	206,280.00	213,920.00	(183,359.96)
02525	Note payable - current	(1,280,300.96)	265,144.79	250,973.37	(1,266,129.54)
02630	Compensated absences	(1,033,113.00)	0.00	51,321.59	(1,084,434.59)
02635	Other post-employt benefits (OP	(159,302.00)	0.00	64,580.56	(223,882.56)

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 193 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4051 HSA Clinic & Ancillary Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

02640	Capital leases payable	(968,372.19)	355,118.57	50,027.54	(663,281.16)
02650	Long-term obligations	(377,416.04)	213,920.00	30,560.00	(194,056.04)
02655	Note payable	(25,043,474.32)	2,010,463.63	430,385.48	(23,463,396.17)
02715	Retirement contribution	0.00	79,142.20	79,142.20	0.00
02718	PARS retirement	0.00	2,308.75	2,308.75	0.00
02757	Life insurance	0.00	12,858.03	12,858.03	0.00
02760	Long term disability	0.00	1,250.00	1,250.00	0.00
02761	Blue Cross	0.00	5,500.46	5,500.46	0.00
02762	Kaiser	0.00	27,075.25	27,075.25	0.00
02788	Blue Cross - Hlth Savings Acct	0.00	2,554.69	2,554.69	0.00
03532	Net assets-restricted-debt serv	(160,336.76)	0.00	30.96	(160,367.72)
03610	Fund bal/Retained earnings	5,867,596.77	30.96	59,690.42	5,807,937.31
03615	Fund bal-invest. fair value adj	(31,396.08)	59,690.42	0.00	28,294.34
03710	Prior period adjustment	9,637,050.00	0.00	0.00	9,637,050.00
17000	Interest-pool only	0.00	162,821.73	131,809.81	31,011.92
17003	Interest-pool accrual, year-end	0.00	58,853.61	39,235.74	19,617.87
17010	Interest - other	0.00	311.43	6,662.16	(6,350.73)
17600	Investment income	0.00	0.00	2,584.22	(2,584.22)
17610	Increase(decrease)-fair value o	0.00	87,984.76	28,294.34	59,690.42
22820	St-Aid - realignment	0.00	24,865.83	175,106.20	(150,240.37)
25000	State-Other	0.00	0.00	103,230.00	(103,230.00)
28880	Fed-Other-FP-Title X	0.00	213,062.00	382,785.00	(169,723.00)
33810	Hlth fees-HSA total Medicare O/	0.00	1,430,449.87	11,592,644.16	(10,162,194.29)
33811	Hlth fees-HSA rev ded-total Med	0.00	7,535,384.27	1,945,874.59	5,589,509.68
33812	Hlth fees-HSA total MediCal O/P	0.00	3,091,966.19	23,831,695.89	(20,739,729.70)
33813	Hlth fees-HSA rev ded-total Med	0.00	20,289,835.80	8,981,034.24	11,308,801.56
33814	Hlth fees-HSA total health net	0.00	599,868.60	5,285,498.94	(4,685,630.34)
33815	Hlth fees-HSA rev ded-total hea	0.00	3,200,602.80	1,605,196.61	1,595,406.19
33816	Hlth fees-HSA total B.C.-MC O/P	0.00	1,823,901.61	16,514,370.05	(14,690,468.44)
33817	Hlth fees-HSA rev ded-total B.C	0.00	11,825,100.87	5,938,412.99	5,886,687.88
33818	Hlth fees-HSA total IDG O/P rev	0.00	1,516,562.14	12,070,973.56	(10,554,411.42)
33819	Hlth fees-HSA rev ded-total IDG	0.00	5,363,817.34	1,358,328.14	4,005,489.20
33820	Hlth fees-HSA total other 3rd p	0.00	507,654.15	4,186,800.33	(3,679,146.18)
33821	Hlth fees-HSA rev ded-total oth	0.00	2,818,736.79	603,991.51	2,214,745.28
33822	Hlth fees-HSA total healthy CUB	0.00	153,370.96	947,529.81	(794,158.85)
33823	Hlth fees-HSA rev ded-total hea	0.00	742,669.41	254,008.09	488,661.32
33824	Hlth fees-HSA total other payor	0.00	163,798.54	1,284,818.32	(1,121,019.78)
33825	Hlth fees-HSA rev ded-total oth	0.00	1,763,196.39	633,392.21	1,129,804.18
33827	Hlth fees-HSA rev ded-HM PIP re	0.00	16.05	16.05	0.00
33828	Hlth fees-HSA total OFP O/P rev	0.00	570,138.18	4,139,774.34	(3,569,636.16)
33829	Hlth fees-HSA rev ded-total OFP	0.00	2,923,045.61	789,462.87	2,133,582.74

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 194 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4051 HSA Clinic & Ancillary Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
34930	Outpatient revenue	0.00	260.00	555,969.18	(555,709.18)
34931	Outpatient revenue - prior year	0.00	222,008.00	5,421,799.64	(5,199,791.64)
36590	Other-reimb non-cty provider	0.00	0.00	21,693.17	(21,693.17)
36730	Uncollectible accounts recovere	0.00	0.00	93,753.56	(93,753.56)
37320	Administrative fee	0.00	65,384.35	858,000.95	(792,616.60)
40400	Miscellaneous Revenue	0.00	10,555.99	172,944.13	(162,388.14)
40420	Cash over/short	0.00	336.04	332.63	3.41
40450	Reimbursement from DMC	0.00	3,154,723.99	4,164,712.00	(1,009,988.01)
40590	Donations & contributions	0.00	5,677.01	19,252.88	(13,575.87)
40700	Copies prepared	0.00	152.49	19,862.74	(19,710.25)
40860	Misc reimbursements	0.00	476,288.00	576,162.00	(99,874.00)
41320	Private foundation	0.00	13,855.17	10,000.00	3,855.17
41450	Prior period revenue	0.00	0.00	65,913.00	(65,913.00)
46000	Sale of fixed assets	0.00	21,547.59	20,650.64	896.95
46600	Operating transfers in	0.00	361,167.59	728,092.39	(366,924.80)
46610	County contribution - vlf	0.00	31,718.07	477,021.91	(445,303.84)
46620	County match	0.00	1,780,110.00	4,660,766.00	(2,880,656.00)
46622	Other county match	0.00	2,010,463.63	4,020,927.26	(2,010,463.63)
50000	Salaries and wages	0.00	15,807,958.54	6,249,872.45	9,558,086.09
50001	Non-productive salaries - vacat	0.00	1,274,298.71	513,011.86	761,286.85
50002	Non-productive salaries - sick	0.00	708,056.95	283,573.88	424,483.07
50003	Non-productive salaries - other	0.00	604,338.84	234,503.52	369,835.32
50010	Overtime/comp time paid	0.00	76,147.64	28,813.92	47,333.72
50020	Extra help	0.00	2,693,218.34	1,047,298.29	1,645,920.05
50070	Compensated absences	0.00	108,727.44	54,363.72	54,363.72
50100	Comp time taken	0.00	45,763.24	20,500.49	25,262.75
50120	Personal service contracts	0.00	1,957,719.77	758,772.26	1,198,947.51
50210	Vacation/holiday cash-out	0.00	21,012.11	533.03	20,479.08
50220	Termination cash-out	0.00	114,216.35	378.58	113,837.77
50240	Beneficiary employee payments	0.00	521.40	260.70	260.70
52000	Retirement	0.00	1,962,807.52	770,398.08	1,192,409.44
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	390,637.35	(390,637.35)
52010	Fica	0.00	1,377,749.08	542,757.11	834,991.97
52020	Deferred comp - part-time	0.00	71,851.46	27,942.04	43,909.42
53000	Group health insurance	0.00	3,289,581.88	52,191.08	3,237,390.80
53009	OPEB health ins liability	0.00	317,665.53	253,118.32	64,547.21
53020	Unemployment insurance	0.00	101,790.39	75,254.36	26,536.03
53051	Employee benefits admin fee	0.00	16,740.54	6,633.82	10,106.72
53080	Disability income protect - r	0.00	7,524.00	2,244.00	5,280.00
53081	Long Term disablilty	0.00	4,133.87	1,703.64	2,430.23
54000	Workers compensation insuranc	0.00	1,489,026.26	1,124,578.70	364,447.56



Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 4051 HSA Clinic & Ancillary Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
55000	Auto allowance	0.00	15,820.71	6,715.20	9,105.51
55080	Professional development	0.00	7,070.74	3,196.60	3,874.14
55120	Employee assistance program	0.00	17,690.38	37.73	17,652.65
55130	Deferred comp mgmt/confidenti	0.00	83,297.05	33,580.26	49,716.79
55140	Cafeteria pln hlth ben cashou	0.00	86,714.09	35,542.37	51,171.72
60200	Dry goods-clothing-pers suppl	0.00	327.53	83.00	244.53
60400	Communications	0.00	195,932.42	52,492.33	143,440.09
60600	Food	0.00	2,926.37	201.24	2,725.13
60800	Cleaning & sanitary supplies	0.00	25,953.49	1,388.75	24,564.74
60841	Linen & bedding	0.00	14,978.51	3.81	14,974.70
60850	Janitorial services	0.00	246,898.70	149,460.33	97,438.37
61600	Maintenance-equipment	0.00	2,904.14	882.78	2,021.36
61660	Maintenance-contracts	0.00	826,513.02	468,709.72	357,803.30
61800	Maintenance-structures & grnd	0.00	5,640.43	876.66	4,763.77
61830	Major alterations & repairs	0.00	40,838.26	27,870.17	12,968.09
62000	Medical, dental & lab supplies	0.00	408,860.76	46,520.68	362,340.08
62020	Clinic supplies	0.00	587.57	104.71	482.86
62021	Sutures & surg needles	0.00	4,736.91	573.93	4,162.98
62022	Oxygen/medical gases	0.00	10,053.52	4,855.79	5,197.73
62023	IV solutions	0.00	8,558.88	250.41	8,308.47
62024	Pharmaceuticals	0.00	8,650,300.95	3,508,730.95	5,141,570.00
62032	Radiology films	0.00	4,533.22	1,343.03	3,190.19
62400	Miscellaneous expense	0.00	1,896,328.24	1,799,803.51	96,524.73
62401	Safety Incentive Program	0.00	428.05	123.83	304.22
62421	Electronic Medical Records	0.00	2,005,697.52	2,005,697.52	0.00
62600	Office supplies	0.00	225,101.31	41,669.56	183,431.75
62602	Ergonomic/Safety Equipment	0.00	496.94	434.44	62.50
62630	Outside printing service	0.00	4,896.99	2,769.88	2,127.11
62730	Postage	0.00	1,097.27	123.56	973.71
62780	Books and periodicals	0.00	8,158.62	2,424.01	5,734.61
62790	Subscriptions	0.00	24,521.07	18,318.62	6,202.45
62840	Computer Software - Non Asset	0.00	252,944.41	175,328.87	77,615.54
62861	Computer Equipment - Non Asset	0.00	284,082.77	63,880.34	220,202.43
62980	Exp. Computer Equip. To \$5,000	0.00	2,942.14	2,942.14	0.00
62982	Exp. Software - To \$5,000 - ass	0.00	13,735.67	13,735.67	0.00
62990	Exp. Equipment - To \$5,000 - as	0.00	43,923.44	45,424.43	(1,500.99)
63000	Professional & special servic	0.00	698,709.25	400,098.53	298,610.72
63010	Educational materials	0.00	40,770.14	1,324.89	39,445.25
63110	Outside auditor	0.00	72,550.00	36,100.00	36,450.00
63220	Fingerprint processing	0.00	4,004.96	3,120.96	884.00
63247	Contracts - Incentives	0.00	278.09	278.09	0.00

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4051 HSA Clinic &amp; Ancillary Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
63250	Medical care	0.00	236,718.81	119,250.01	117,468.80
63287	Contracts-agency help	0.00	34,656.32	9,453.24	25,203.08
63289	Contracts-medical doctors	0.00	18,551,508.34	11,536,569.42	7,014,938.92
63360	Medical exams-employees	0.00	170.00	0.00	170.00
63460	Reporting & transcribing	0.00	1,907,302.81	1,907,302.81	0.00
63591	Recruitment costs	0.00	69,598.49	56,272.34	13,326.15
63640	Legal services	0.00	188,955.50	210,547.50	(21,592.00)
63850	Bank costs	0.00	20,201.51	11,028.05	9,173.46
64000	Cert review hearing officer	0.00	118.80	118.80	0.00
64423	Scheduling	0.00	1,726,237.31	1,726,237.31	0.00
64430	Doctors medical center	0.00	899,068.00	899,068.00	0.00
64720	Consulting services	0.00	667,369.17	486,891.62	180,477.55
65020	Advertising	0.00	17,532.98	5.80	17,527.18
65100	Rents & leases-equipment	0.00	46,502.49	12,508.04	33,994.45
65300	Rents & leases-struct & grnds	0.00	2,178,441.29	969,225.52	1,209,215.77
65301	Rents & leases-ancillary facili	0.00	62,642.96	27,645.12	34,997.84
65600	Special dept expense-medical	0.00	1,664,288.99	0.00	1,664,288.99
65720	Canine expense	0.00	46,196.63	46,196.63	0.00
65780	Education & training	0.00	18,907.09	8,301.50	10,605.59
66000	Law Library Books	0.00	245.26	245.26	0.00
66180	Conferences & seminars	0.00	84,725.18	56,225.18	28,500.00
66210	Licenses & fees	0.00	30,026.51	12,139.40	17,887.11
66280	Operating supplies	0.00	37,172.78	5,105.67	32,067.11
66380	Inventory	0.00	35.05	21.03	14.02
66880	Spec equipt under 1000-asset	0.00	99,538.95	50,117.24	49,421.71
67040	Other travel expenses	0.00	44,999.71	32,714.43	12,285.28
67043	Other Travel - Client	0.00	4,389.60	2,609.65	1,779.95
67200	Utilities	0.00	209,071.88	75,869.77	133,202.11
67810	Pre-Placement Physicals	0.00	3,720.00	595.00	3,125.00
67990	Pre-Placement Drug Test	0.00	873.00	0.00	873.00
70360	Housing assistance	0.00	915.00	915.00	0.00
70610	HSA - OSS Accounts	0.00	23.61	23.61	0.00
72100	Repayment-long term debt	0.00	2,560,601.92	2,560,601.92	0.00
72110	Principal loan payments	0.00	268,776.62	268,776.62	0.00
72300	Interest-long term debt	0.00	108,181.85	18,205.06	89,976.79
72400	Interest on loan	0.00	1,876,539.40	1,460,325.34	416,214.06
72800	Depreciation & amortization	0.00	656,526.61	7,848.90	648,677.71

74011	Telecommunications	0.00	55,970.30	35,227.38	20,742.92
74050	Auto liability	0.00	26,820.00	11,460.00	15,360.00
74060	Self insured general liabilit	0.00	265,186.00	156,500.00	108,686.00
74080	Central services printing	0.00	37,407.22	28,927.07	8,480.15

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 197 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4051 HSA Clinic & Ancillary Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
74100	Mail room postage meter	0.00	190,646.27	129,720.48	60,925.79
74102	Presort Postage	0.00	1,961.88	892.59	1,069.29
74110	Mail room services	0.00	37,657.08	19,062.23	18,594.85
74120	Messenger services	0.00	3,091.71	3,091.71	0.00
74123	Salvage Disposal	0.00	5,782.11	2,311.10	3,471.01
74131	FMS implementation costs	0.00	6.11	6.11	0.00
74132	Peoplesoft implementation cos	0.00	52,431.50	23,841.50	28,590.00
74160	Non-morgan shop vehicles	0.00	27,500.72	5,807.55	21,693.17
74171	Fleet Svc - Depreciation	0.00	319.27	319.27	0.00
74172	Fleet Svc - Repair & Mtce	0.00	1,535.83	1,535.83	0.00
74173	Fleet Svc - Fuel	0.00	5,789.86	5,788.65	1.21
74174	Fleet Svc - Damaged Veh Liabili	0.00	298.16	298.00	0.16
74175	Fleet Svc - Rental Vehicles	0.00	1,196.09	845.19	350.90
74210	Malpractice insurance	0.00	4,950,452.80	3,781,532.80	1,168,920.00
74250	County counsel services	0.00	742.38	18.97	723.41
74301	Funds >13 Bill-Auditor's Dept	0.00	313,057.22	94,868.32	218,188.90
74302	Funds >13 Bill-Purchasing Agent	0.00	96,670.50	24,717.50	71,953.00
74304	Funds >13 Bill-Risk Management	0.00	81,379.67	28,222.67	53,157.00
74305	Funds >13 Bill-Parks Dept	0.00	147,775.32	107,775.32	40,000.00
74370	Stores-office supplies	0.00	1,782.87	1,598.92	183.95
74520	Administrative services	0.00	15,600,547.49	10,071,406.52	5,529,140.97
74700	Commercial insurance	0.00	51,340.00	28,084.00	23,256.00
74701	Fire & Property Deductible	0.00	4,671.00	2,601.00	2,070.00
74704	Crime & Fidelity Insurance	0.00	7,238.00	3,188.00	4,050.00
74880	Funds >13 - A-87 charges-CEO	0.00	340,948.50	96,045.50	244,903.00
74881	Funds >13 - A-87 carry forward	0.00	71,614.00	167,394.00	(95,780.00)
75040	Fiduciary liability insurance	0.00	2,611.50	1,601.50	1,010.00
81000	Equipment	0.00	13,302.98	0.00	13,302.98
82570	Computer equipment	0.00	379,950.62	217,213.04	162,737.58
84360	Medical & health equipment	0.00	231,537.96	216,585.38	14,952.58
84999	Year-end F/A Equip Capitalizati	0.00	4,322.70	195,315.84	(190,993.14)
85850	Other operating transfers out	0.00	5,807,091.61	5,416,454.26	390,637.35

87500	Intrafund charges	0.00	10,674.30	10,674.30	0.00
		-----	-----	-----	-----
		0.00	432,211,375.79	432,211,375.79	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 198 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4061 ER Waste to Energy

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	16,982,263.52	8,278,737.77	6,486,369.13	18,774,632.16
01010	Investment - fair value adjustm	239,552.70	144,440.82	239,552.70	144,440.82
01110	Accounts receivable	1,340,334.85	7,485,737.80	7,735,164.33	1,090,908.32
01130	Interest receivable- pool inves	44,572.45	321,399.49	301,228.07	64,743.87
01150	Other receivables	14,339.76	0.00	14,339.76	0.00
02000	Accounts Payable	(241.00)	4,727,343.65	4,989,102.65	(262,000.00)
03610	Fund bal/Retained earnings	(18,381,269.58)	0.00	95,111.88	(18,476,381.46)
03615	Fund bal-invest. fair value adj	(239,552.70)	95,111.88	0.00	(144,440.82)
17000	Interest-pool only	0.00	326,575.10	653,150.20	(326,575.10)
17003	Interest-pool accrual, year-end	0.00	537,712.27	557,883.69	(20,171.42)
17610	Increase(decrease)-fair value o	0.00	383,993.52	288,881.64	95,111.88
34400	Sanitation services	0.00	25,000.00	7,199,148.48	(7,174,148.48)
40860	Misc reimbursements	0.00	14,339.76	324,409.64	(310,069.88)
62200	Memberships	0.00	15,241.00	0.00	15,241.00
63000	Professional & special servic	0.00	35,721.00	0.00	35,721.00
63410	Administrative services	0.00	262,000.00	0.00	262,000.00
63640	Legal services	0.00	9,080.88	0.00	9,080.88
66710	Service charges	0.00	4,667,059.77	203,828.02	4,463,231.75
73010	Contributions to other agencies	0.00	1,542,436.62	0.00	1,542,436.62
74250	County counsel services	0.00	1,519.98	0.00	1,519.98
74301	Funds >13 Bill-Auditor's Dept	0.00	9.00	0.00	9.00
74302	Funds >13 Bill-Purchasing Agent	0.00	124.00	0.00	124.00
74520	Administrative services	0.00	214,935.88	0.00	214,935.88
74881	Funds >13 - A-87 carry forward	0.00	0.00	350.00	(350.00)
-----					
		0.00	29,088,520.19	29,088,520.19	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 199 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 4081 SO Inmate Welfare/Commissary

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	974,195.95	1,493,071.45	2,006,756.07	460,511.33
01010	Investment - fair value adjustm	13,742.06	3,542.90	13,742.06	3,542.90
01110	Accounts receivable	30,801.00	30,656.50	30,801.00	30,656.50
01130	Interest receivable- pool inves	2,421.49	1,552.58	2,421.49	1,552.58
01150	Other receivables	32,745.36	357,502.30	363,253.96	26,993.70
01306	Inventory - materials & supplie	18,540.06	4,331.93	0.00	22,871.99
01602	Buildings	174,081.04	0.00	0.00	174,081.04
01603	Improvements other than buildin	42,650.02	0.00	0.00	42,650.02
01604	Equipment	144,906.53	0.00	0.00	144,906.53
01612	Accum depr- buildings	(31,477.67)	0.00	4,854.94	(36,332.61)
01613	Accum depr- improvements	(16,882.29)	0.00	2,132.50	(19,014.79)
01614	Accum depr- equipment	(72,851.48)	0.00	17,096.70	(89,948.18)
02000	Accounts Payable	(75,434.56)	1,134,471.73	1,097,876.57	(38,839.40)
02010	Accounts payable-other	(26,300.73)	26,300.73	0.00	0.00
02071	Salaries and benefits payable	(40,904.75)	373,132.76	349,184.66	(16,956.65)
02510	Capital leases - current	(5,726.65)	5,726.65	6,079.88	(6,079.88)
02635	Other post-emplmt benefits (OP	(4,766.00)	0.00	4,202.38	(8,968.38)
02640	Capital leases payable	(13,649.23)	6,079.88	0.00	(7,569.35)
02715	Retirement contribution	0.00	3,795.20	3,795.20	0.00
02761	Blue Cross	0.00	689.20	689.20	0.00
03610	Fund bal/Retained earnings	(1,132,348.09)	0.00	10,199.16	(1,142,547.25)
03615	Fund bal-invest. fair value adj	(13,742.06)	10,199.16	0.00	(3,542.90)
17000	Interest-pool only	0.00	12,044.42	24,088.84	(12,044.42)
17003	Interest-pool accrual, year-end	0.00	3,290.40	2,421.49	868.91
17610	Increase(decrease)-fair value o	0.00	17,284.96	7,085.80	10,199.16
36940	Commissary Refunds	0.00	0.00	1,045.90	(1,045.90)
40260	Sales tax offset	0.00	8,037.95	0.00	8,037.95
40270	Commissary operations-women f	0.00	0.00	513,079.62	(513,079.62)
40310	Comm oper-soda mach-honor far	0.00	0.00	1,969.02	(1,969.02)
40340	Commissary operations-jail	0.00	1,045.90	291,280.45	(290,234.55)
40350	Commissary operations-honor f	0.00	0.00	230,688.42	(230,688.42)
40740	Phone revenue	0.00	6,887.28	357,502.30	(350,615.02)
50000	Salaries and wages	0.00	478,622.64	184,218.82	294,403.82
50001	Non-productive salaries - vacat	0.00	43,792.79	17,398.39	26,394.40
50002	Non-productive salaries - sick	0.00	23,244.74	9,153.04	14,091.70
50003	Non-productive salaries - other	0.00	7,687.59	3,106.49	4,581.10
50010	Overtime/comp time paid	0.00	31,289.13	13,396.54	17,892.59
50020	Extra help	0.00	205,372.96	82,265.86	123,107.10
50100	Comp time taken	0.00	530.08	299.61	230.47
50120	Personal service contracts	0.00	69,645.22	27,185.83	42,459.39
50210	Vacation/holiday cash-out	0.00	855.76	0.00	855.76

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 4081 SO Inmate Welfare/Commissary

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
50220	Termination cash-out	0.00	9,363.59	1,784.17	7,579.42
52000	Retirement	0.00	110,984.30	42,441.18	68,543.12
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	22,454.95	(22,454.95)
52010	Fica	0.00	49,605.38	19,611.33	29,994.05
52020	Deferred comp - part-time	0.00	4,843.89	1,935.89	2,908.00
53000	Group health insurance	0.00	106,454.44	475.81	105,978.63
53009	OPEB health ins liability	0.00	4,202.38	0.00	4,202.38
53020	Unemployment insurance	0.00	990.00	0.00	990.00
53051	Employee benefits admin fee	0.00	528.34	207.54	320.80
53081	Long Term disabililty	0.00	28.64	11.42	17.22
55080	Professional development	0.00	16.47	0.00	16.47
55100	Uniform allowance	0.00	2,620.64	195.84	2,424.80
55120	Employee assistance program	0.00	742.25	0.00	742.25
55130	Deferred comp mgmt/confidenti	0.00	238.13	94.18	143.95
55140	Cafeteria pln hlth ben cashou	0.00	1,675.15	629.88	1,045.27
60200	Dry goods-clothing-pers suppl	0.00	2,429.08	776.36	1,652.72
60201	Safety equipment-personal use	0.00	56.55	0.00	56.55
60400	Communications	0.00	2,273.45	0.00	2,273.45
60600	Food	0.00	376.50	0.00	376.50
60800	Cleaning & sanitary supplies	0.00	3.42	0.00	3.42
61600	Maintenance-equipment	0.00	6,614.17	440.17	6,174.00
61800	Maintenance-structures & grnd	0.00	11,497.80	1,054.52	10,443.28
62600	Office supplies	0.00	2,184.36	681.35	1,503.01
62630	Outside printing service	0.00	761.08	0.00	761.08
62780	Books and periodicals	0.00	21,254.59	6,444.62	14,809.97
62980	Exp. Computer Equip. To \$5,000	0.00	6,838.54	0.00	6,838.54
62985	Exp. Furnishings - to \$5,000 -	0.00	4,766.60	0.00	4,766.60
62990	Exp. Equipment - To \$5,000 - as	0.00	17,895.59	1,531.33	16,364.26
63110	Outside auditor	0.00	11,170.00	1,350.00	9,820.00
63280	Contracts	0.00	59,493.00	10,414.00	49,079.00
63645	Landscape Services	0.00	27,655.03	2,076.93	25,578.10
64700	Contract - Friends Outside	0.00	207,443.55	0.00	207,443.55
64760	Contract - Literacy Center	0.00	181,404.52	73,074.52	108,330.00
65100	Rents & leases-equipment	0.00	9,399.11	603.95	8,795.16
65200	Alarm & answering services	0.00	359.10	0.00	359.10
65220	Capital lease reduction	0.00	6,733.44	6,733.44	0.00
65500	Small tools & instruments	0.00	579.68	32.38	547.30
65660	Special departmental expense	0.00	5,068.07	1,437.58	3,630.49

65880	Rehabilitation & educational	0.00	1,397.45	94.07	1,303.38
65950	Special programs	0.00	126.62	9.74	116.88
66210	Licenses & fees	0.00	1,116.50	0.00	1,116.50

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 201 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 4081 SO Inmate Welfare/Commissary

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
66280	Operating supplies	0.00	247.27	0.00	247.27
66380	Inventory	0.00	521,511.80	14,297.95	507,213.85
67040	Other travel expenses	0.00	774.95	0.00	774.95
67200	Utilities	0.00	152.28	0.00	152.28
72300	Interest-long term debt	0.00	1,006.79	0.00	1,006.79
72800	Depreciation & amortization	0.00	24,084.14	0.00	24,084.14
74011	Telecommunications	0.00	524.48	0.00	524.48
74050	Auto liability	0.00	3,070.00	0.00	3,070.00
74060	Self insured general liabilit	0.00	5,687.00	0.00	5,687.00
74080	Central services printing	0.00	13,140.00	0.00	13,140.00
74120	Messenger services	0.00	747.30	0.00	747.30
74123	Salvage Disposal	0.00	157.83	0.00	157.83
74160	Non-morgan shop vehicles	0.00	478.02	0.00	478.02
74162	Morgan Shop Fuel	0.00	834.82	0.00	834.82
74172	Fleet Svc - Repair & Mtce	0.00	1,826.14	0.00	1,826.14
74173	Fleet Svc - Fuel	0.00	32.79	0.00	32.79
74174	Fleet Svc - Damaged Veh Liabili	0.00	304.00	0.00	304.00
74250	County counsel services	0.00	1,061.49	0.00	1,061.49
74270	Utilities	0.00	13,064.11	0.00	13,064.11
74300	Funds >13 Bill-Grand Jury Audit	0.00	173.00	0.00	173.00
74301	Funds >13 Bill-Auditor's Dept	0.00	12,627.00	1,269.00	11,358.00
74302	Funds >13 Bill-Purchasing Agent	0.00	3,267.00	0.00	3,267.00
74304	Funds >13 Bill-Risk Management	0.00	2,728.00	418.00	2,310.00
74306	Funds >13 Bill-BM Maint Srvcs	0.00	4,273.94	0.00	4,273.94
74880	Funds >13 - A-87 charges-CEO	0.00	10,956.00	0.00	10,956.00
74881	Funds >13 - A-87 carry forward	0.00	4,750.00	0.00	4,750.00
75040	Fiduciary liability insurance	0.00	43.00	0.00	43.00
85850	Other operating transfers out	0.00	22,454.95	0.00	22,454.95
		0.00	5,891,854.29	5,891,854.29	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 5001 GSA Central Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	164,123.09	2,683,628.65	2,646,590.36	201,161.38
01110	Accounts receivable	13,845.64	122,256.71	114,511.51	21,590.84
01301	Inventory - system	58,014.00	2,624,651.64	2,659,596.47	23,069.17
01303	Inventory receipts	0.00	247,002.14	247,002.14	0.00
01307	Inventory - mail	20,011.18	1,031,033.94	1,050,865.76	179.36
01308	Inventory - County Stores merch	10,688.47	0.00	380.45	10,308.02
01603	Improvements other than buildin	11,735.00	0.00	0.00	11,735.00
01604	Equipment	248,632.83	10,035.27	0.00	258,668.10
01609	Asset Clearing	0.00	10,035.27	10,035.27	0.00
01613	Accum depr- improvements	(733.43)	0.00	586.75	(1,320.18)
01614	Accum depr- equipment	(203,849.32)	0.00	22,396.76	(226,246.08)
02000	Accounts Payable	(66,546.06)	1,471,124.86	1,419,824.63	(15,245.83)
02071	Salaries and benefits payable	(40,230.22)	299,732.84	272,838.73	(13,336.11)
02500	Compensated absences - current	(8,015.47)	6,948.75	0.00	(1,066.72)
02510	Capital leases - current	(3,629.31)	3,629.31	3,868.52	(3,868.52)
02551	Inventory accrual	(1,475.94)	252,106.93	252,361.14	(1,730.15)
02630	Compensated absences	(62,711.57)	0.00	10,855.69	(73,567.26)
02635	Other post-employt benefits (OP	(12,563.00)	0.00	6,598.08	(19,161.08)
02640	Capital leases payable	(14,302.75)	3,868.52	0.00	(10,434.23)
02715	Retirement contribution	0.00	4,629.35	4,629.35	0.00
02757	Life insurance	0.00	1,250.00	1,250.00	0.00
03610	Fund bal/Retained earnings	(112,993.14)	0.00	0.00	(112,993.14)
36400	Other	0.00	4,804.34	55,224.26	(50,419.92)
37210	Salvage	0.00	0.00	10,470.35	(10,470.35)
37250	Outside agencies	0.00	91,563.20	120,674.19	(29,110.99)
38801	Interfund Rev-Stores Overhead	0.00	4,359.57	41,082.09	(36,722.52)
38802	Interfund Rev-Stores Sales Tax	0.00	1,572.82	20,166.09	(18,593.27)
38805	Interfund Rev-County Stores	0.00	0.00	107.67	(107.67)
38810	Interfnd rev-printing	0.00	42,900.00	484,759.94	(441,859.94)
38835	Interfnd rev-presort postage	0.00	18,823.18	50,467.05	(31,643.87)
38840	Interfnd rev-mail room service	0.00	19,960.00	240,057.74	(220,097.74)
38850	Interfnd rev-messenger service	0.00	20,870.00	257,991.77	(237,121.77)
38855	Interfnd rev-salvage disposal	0.00	4,180.00	58,480.77	(54,300.77)
38870	Interfnd rev-pick-up & delivery	0.00	180.00	936.59	(756.59)
38875	Interfnd rev-storage	0.00	0.00	13,000.00	(13,000.00)
40400	Miscellaneous Revenue	0.00	0.00	99.68	(99.68)
40445	Rebates & refunds	0.00	0.00	415.60	(415.60)
50000	Salaries and wages	0.00	578,481.08	238,966.12	339,514.96
50001	Non-productive salaries - vacat	0.00	39,459.38	13,627.66	25,831.72



50002	Non-productive salaries - sick	0.00	18,623.69	6,993.86	11,629.83
50003	Non-productive salaries - other	0.00	24,002.86	10,221.97	13,780.89

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 203 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5001 GSA Central Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
50010	Overtime/comp time paid	0.00	0.00	260.00	(260.00)
50070	Compensated absences	0.00	3,906.94	0.00	3,906.94
50100	Comp time taken	0.00	2,535.11	951.87	1,583.24
50220	Termination cash-out	0.00	3,082.30	0.00	3,082.30
52000	Retirement	0.00	80,981.29	32,831.67	48,149.62
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	15,773.98	(15,773.98)
52010	Fica	0.00	50,046.54	20,392.27	29,654.27
53000	Group health insurance	0.00	136,544.00	506.14	136,037.86
53009	OPEB health ins liability	0.00	6,598.08	0.00	6,598.08
53020	Unemployment insurance	0.00	1,170.00	0.00	1,170.00
53051	Employee benefits admin fee	0.00	791.01	326.19	464.82
55120	Employee assistance program	0.00	822.51	0.00	822.51
55140	Cafeteria pln hlth ben cashou	0.00	5,245.93	2,189.94	3,055.99
60201	Safety equipment-personal use	0.00	108.36	0.00	108.36
60400	Communications	0.00	1,413.88	91.84	1,322.04
60800	Cleaning & sanitary supplies	0.00	421.32	0.00	421.32
61600	Maintenance-equipment	0.00	44,561.00	16,473.58	28,087.42
61660	Maintenance-contracts	0.00	5,760.44	0.00	5,760.44
61800	Maintenance-structures & grnd	0.00	42.50	0.00	42.50
62200	Memberships	0.00	30.00	0.00	30.00
62210	Annual License for software - N	0.00	418.35	0.00	418.35
62400	Miscellaneous expense	0.00	12.57	12.57	0.00
62401	Safety Incentive Program	0.00	230.00	0.00	230.00
62405	Sales Tax Expense	0.00	3,849.92	2,751.44	1,098.48
62410	Rebates & refunds	0.00	242.49	242.49	0.00
62440	Invoice price variance	0.00	1.02	192.44	(191.42)
62441	Inventory booked- physical	0.00	33,988.10	3,734.34	30,253.76
62600	Office supplies	0.00	6,993.93	4,312.35	2,681.58
62610	Copy machine paper & supplies	0.00	67.80	33.38	34.42
62630	Outside printing service	0.00	26,709.78	605.02	26,104.76
62720	Presort service/residual post	0.00	49,672.44	17,702.54	31,969.90
62730	Postage	0.00	42.88	1.74	41.14
62750	Other mail room expense	0.00	7,280.67	160.26	7,120.41
62760	Postage meter inventory	0.00	7,438.95	0.00	7,438.95

62830	Quick copy system supplies	0.00	106,049.87	8,428.38	97,621.49
62840	Computer Software - Non Asset	0.00	1,151.44	0.00	1,151.44
62861	Computer Equipment - Non Asset	0.00	69.35	0.00	69.35
63500	Security services	0.00	1,261.65	97.05	1,164.60
65100	Rents & leases-equipment	0.00	43,623.36	16,079.30	27,544.06
65110	Postage meter lease	0.00	14,448.00	0.00	14,448.00
65220	Capital lease reduction	0.00	4,671.72	4,671.72	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 204 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5001 GSA Central Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
65780	Education & training	0.00	43.08	0.00	43.08
66260	Gasoline,oil & fuel-vehicle	0.00	139.25	0.00	139.25
66380	Inventory	0.00	380.45	0.00	380.45
67200	Utilities	0.00	3,425.94	305.87	3,120.07
67201	Utilities-salvage disposal	0.00	4,095.40	0.00	4,095.40
72300	Interest-long term debt	0.00	1,042.41	0.00	1,042.41
72800	Depreciation & amortization	0.00	12,948.24	0.00	12,948.24
74011	Telecommunications	0.00	2,340.40	0.00	2,340.40
74050	Auto liability	0.00	1,120.00	0.00	1,120.00
74060	Self insured general liabilit	0.00	1,800.00	0.00	1,800.00
74080	Central services printing	0.00	11.25	0.00	11.25
74100	Mail room postage meter	0.00	10.54	0.00	10.54
74130	Data processing services	0.00	22,125.25	0.00	22,125.25
74132	Peoplesoft implementation cos	0.00	980.00	0.00	980.00
74162	Morgan Shop Fuel	0.00	3,109.79	160.88	2,948.91
74172	Fleet Svc - Repair & Mtce	0.00	2,952.76	0.00	2,952.76
74173	Fleet Svc - Fuel	0.00	586.78	0.00	586.78
74174	Fleet Svc - Damaged Veh Liabili	0.00	729.60	0.00	729.60
74175	Fleet Svc - Rental Vehicles	0.00	669.05	0.00	669.05
74270	Utilities	0.00	28,247.20	0.00	28,247.20
74300	Funds >13 Bill-Grand Jury Audit	0.00	202.00	0.00	202.00
74301	Funds >13 Bill-Auditor's Dept	0.00	12,221.00	1,121.00	11,100.00
74302	Funds >13 Bill-Purchasing Agent	0.00	11,977.00	0.00	11,977.00
74303	Funds >13 Bill-BM Janitor Srvcs	0.00	34,445.91	0.00	34,445.91
74304	Funds >13 Bill-Risk Management	0.00	2,354.00	322.00	2,032.00
74305	Funds >13 Bill-Parks Dept	0.00	15,273.23	7,273.26	7,999.97
74306	Funds >13 Bill-BM Maint Srvcs	0.00	4,680.50	0.00	4,680.50
74307	Funds >13 Bill-BM Srvcs & Suppl	0.00	13,881.51	0.00	13,881.51
74370	Stores-office supplies	0.00	29.27	58.89	(29.62)

74620	Contract janitorial	0.00	359.64	0.00	359.64
74700	Commercial insurance	0.00	1,255.00	0.00	1,255.00
74701	Fire & Property Deductible	0.00	166.00	56.00	110.00
74750	Admin serv-treasurer	0.00	11,125.30	5,042.60	6,082.70
74880	Funds >13 - A-87 charges-CEO	0.00	9,517.00	0.00	9,517.00
74881	Funds >13 - A-87 carry forward	0.00	0.00	11,400.00	(11,400.00)
75040	Fiduciary liability insurance	0.00	44.00	2.00	42.00
85850	Other operating transfers out	0.00	15,773.98	0.00	15,773.98
87220	Stores-office supplies	0.00	1.78	1.78	0.00
87280	Stores-quick copy supplies	0.00	8,785.10	347.62	8,437.48
87570	Admin Services-Treasurer	0.00	2,151.00	2,151.00	0.00
99999	Suspense account	0.00	1,019,101.92	1,019,101.92	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 205 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5001 GSA Central Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		0.00	11,544,102.33	11,544,102.33	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 206 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5011 Communications

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	808,994.14	1,105,361.72	1,033,311.50	881,044.36
01110	Accounts receivable	23,875.34	138,765.18	162,640.52	0.00
01604	Equipment	3,158,781.44	0.00	17,070.85	3,141,710.59
01614	Accum depr- equipment	(3,086,820.53)	17,070.85	15,796.34	(3,085,546.02)
02000	Accounts Payable	(27,268.25)	584,627.28	606,697.09	(49,338.06)
02071	Salaries and benefits payable	(13,860.51)	166,530.70	161,694.65	(9,024.46)

02500	Compensated absences - current	(14,053.16)	5,791.66	0.00	(8,261.50)
02630	Compensated absences	(43,863.52)	0.00	10,378.59	(54,242.11)
02635	Other post-emplmt benefits (OP	(4,801.00)	0.00	2,221.99	(7,022.99)
02715	Retirement contribution	0.00	1,238.71	1,238.71	0.00
03610	Fund bal/Retained earnings	(650,983.95)	233,709.00	0.00	(417,274.95)
03650	Fund bal-designated-capital acq	(150,000.00)	233,709.00	233,709.00	(150,000.00)
03870	Fund bal-reserved-other	0.00	0.00	233,709.00	(233,709.00)
37250	Outside agencies	0.00	992.07	148,328.30	(147,336.23)
39030	Interfund rev-Telecommunication	0.00	773.77	888,226.27	(887,452.50)
46000	Sale of fixed assets	0.00	0.00	689.50	(689.50)
50000	Salaries and wages	0.00	232,142.82	91,051.34	141,091.48
50001	Non-productive salaries - vacat	0.00	19,370.31	5,310.49	14,059.82
50002	Non-productive salaries - sick	0.00	5,312.34	2,416.57	2,895.77
50003	Non-productive salaries - other	0.00	11,403.36	4,920.66	6,482.70
50010	Overtime/comp time paid	0.00	25,344.20	9,847.00	15,497.20
50070	Compensated absences	0.00	4,586.93	0.00	4,586.93
50120	Personal service contracts	0.00	110,073.25	38,172.75	71,900.50
52000	Retirement	0.00	35,778.84	13,739.96	22,038.88
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	7,220.01	(7,220.01)
52010	Fica	0.00	24,189.98	9,294.17	14,895.81
52020	Deferred comp - part-time	0.00	2,201.49	763.47	1,438.02
53000	Group health insurance	0.00	32,136.97	134.05	32,002.92
53009	OPEB health ins liability	0.00	2,221.99	0.00	2,221.99
53020	Unemployment insurance	0.00	270.00	0.00	270.00
53051	Employee benefits admin fee	0.00	147.60	58.40	89.20
55120	Employee assistance program	0.00	160.74	0.00	160.74
55140	Cafeteria pln hlth ben cashou	0.00	639.28	263.02	376.26
60400	Communications	0.00	47,778.04	69.95	47,708.09
60402	Communication equipment	0.00	138,935.76	43,062.69	95,873.07
61600	Maintenance-equipment	0.00	21,877.68	0.00	21,877.68
62210	Annual License for software - N	0.00	39,955.64	3,593.40	36,362.24
62840	Computer Software - Non Asset	0.00	57,086.59	6,806.69	50,279.90
62861	Computer Equipment - Non Asset	0.00	8,853.28	166.33	8,686.95
64720	Consulting services	0.00	19,072.00	0.00	19,072.00
65130	Rents & leases-telephone netw	0.00	245,939.21	8,270.09	237,669.12

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 207 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5011 Communications

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
65160	Rents & leases-long distance	0.00	2,832.10	0.00	2,832.10

65190	Rents & leases-non system	0.00	1,220.94	1,220.94	0.00
65230	Rents & leases-centrex	0.00	31,880.36	0.30	31,880.06
65500	Small tools & instruments	0.00	7,268.78	2,682.05	4,586.73
72800	Depreciation & amortization	0.00	15,796.34	0.00	15,796.34
74011	Telecommunications	0.00	773.77	2,247.77	(1,474.00)
74050	Auto liability	0.00	430.00	0.00	430.00
74060	Self insured general liabilit	0.00	285.00	0.00	285.00
74120	Messenger services	0.00	129.23	0.00	129.23
74123	Salvage Disposal	0.00	26.95	0.00	26.95
74130	Data processing services	0.00	117,223.90	0.00	117,223.90
74132	Peoplesoft implementation cos	0.00	330.00	0.00	330.00
74172	Fleet Svc - Repair & Mtce	0.00	403.01	0.00	403.01
74173	Fleet Svc - Fuel	0.00	1,331.50	0.00	1,331.50
74174	Fleet Svc - Damaged Veh Liabili	0.00	291.84	0.00	291.84
74300	Funds >13 Bill-Grand Jury Audit	0.00	33.00	0.00	33.00
74301	Funds >13 Bill-Auditor's Dept	0.00	2,739.44	288.00	2,451.44
74302	Funds >13 Bill-Purchasing Agent	0.00	1,388.00	0.00	1,388.00
74304	Funds >13 Bill-Risk Management	0.00	648.00	97.00	551.00
74880	Funds >13 - A-87 charges-CEO	0.00	2,152.00	0.00	2,152.00
74881	Funds >13 - A-87 carry forward	0.00	0.00	1,060.00	(1,060.00)
75040	Fiduciary liability insurance	0.00	17.00	0.00	17.00
85850	Other operating transfers out	0.00	7,220.01	0.00	7,220.01
		0.00	3,768,469.41	3,768,469.41	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 208 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5021 GSA Fleet Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	114,349.25	2,475,777.17	2,388,049.88	202,076.54
01110	Accounts receivable	4,545.43	5,349.21	4,545.43	5,349.21
01306	Inventory - materials & supplie	57,701.74	7,240.01	0.00	64,941.75
01602	Buildings	990,772.76	0.00	0.00	990,772.76
01604	Equipment	427,623.94	684,513.11	682,705.75	429,431.30
01609	Asset Clearing	0.00	17,389.52	17,389.52	0.00
01612	Accum depr- buildings	(198,154.44)	0.00	24,769.31	(222,923.75)
01614	Accum depr- equipment	(382,695.56)	585,309.86	599,296.20	(396,681.90)
02000	Accounts Payable	(57,227.91)	1,366,897.46	1,376,638.96	(66,969.41)
02010	Accounts payable-other	(1,800.00)	0.00	0.00	(1,800.00)
02071	Salaries and benefits payable	(47,580.16)	407,352.68	380,997.77	(21,225.25)
02500	Compensated absences - current	(13,234.38)	10,616.42	0.00	(2,617.96)

02630	Compensated absences	(105,259.31)	0.00	10,472.94	(115,732.25)
02635	Other post-emplmt benefits (OP	(8,717.00)	0.00	4,205.03	(12,922.03)
02715	Retirement contribution	0.00	5,087.11	5,087.11	0.00
02757	Life insurance	0.00	625.00	625.00	0.00
03610	Fund bal/Retained earnings	(780,324.36)	0.00	0.00	(780,324.36)
36400	Other	0.00	170.00	17,318.73	(17,148.73)
38960	Interfnd rev-fleet svcs-repairs	0.00	21,680.00	1,240,934.62	(1,219,254.62)
38961	Interfnd rev-fleet svcs-depreci	0.00	0.00	2,753.88	(2,753.88)
38962	Interfnd rev-fleet svcs-damgd v	0.00	4,190.00	130,422.96	(126,232.96)
38963	Interfnd rev-fleet svcs-rental	0.00	280.00	39,224.85	(38,944.85)
38970	Interfnd rev-fleet svcs-fuel	0.00	470.00	828,503.01	(828,033.01)
40400	Miscellaneous Revenue	0.00	0.00	44,380.11	(44,380.11)
46000	Sale of fixed assets	0.00	73,384.00	83,027.00	(9,643.00)
46600	Operating transfers in	0.00	0.00	2,342.26	(2,342.26)
50000	Salaries and wages	0.00	785,023.00	299,935.17	485,087.83
50001	Non-productive salaries - vacat	0.00	59,824.50	27,024.44	32,800.06
50002	Non-productive salaries - sick	0.00	31,524.47	12,561.98	18,962.49
50003	Non-productive salaries - other	0.00	36,643.33	15,952.16	20,691.17
50010	Overtime/comp time paid	0.00	523.65	251.26	272.39
50070	Compensated absences	0.00	0.00	143.48	(143.48)
50100	Comp time taken	0.00	1,426.04	625.72	800.32
50210	Vacation/holiday cash-out	0.00	2,932.20	0.00	2,932.20
50220	Termination cash-out	0.00	12,329.46	0.00	12,329.46
52000	Retirement	0.00	112,387.25	43,320.77	69,066.48
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	22,626.41	(22,626.41)
52010	Fica	0.00	72,097.22	28,384.23	43,712.99
53000	Group health insurance	0.00	148,085.42	586.08	147,499.34
53009	OPEB health ins liability	0.00	4,205.03	0.00	4,205.03
53020	Unemployment insurance	0.00	1,080.00	0.00	1,080.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 209 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5021 GSA Fleet Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
53051	Employee benefits admin fee	0.00	828.60	329.40	499.20
53081	Long Term disabiliy	0.00	300.11	118.96	181.15
55120	Employee assistance program	0.00	884.07	0.00	884.07
55130	Deferred comp mgmt/confidenti	0.00	2,241.05	868.93	1,372.12
55140	Cafeteria pln hlth ben cashou	0.00	5,310.76	2,205.95	3,104.81
60200	Dry goods-clothing-pers suppl	0.00	10,129.00	805.11	9,323.89
60201	Safety equipment-personal use	0.00	1,441.73	0.00	1,441.73

60400	Communications	0.00	3,306.80	77.85	3,228.95
60800	Cleaning & sanitary supplies	0.00	713.10	243.80	469.30
60850	Janitorial services	0.00	3,204.00	0.00	3,204.00
61600	Maintenance-equipment	0.00	2,831.34	0.00	2,831.34
61700	Contract rep - tires	0.00	529.62	218.56	311.06
61730	Contract rep - general	0.00	39,399.87	1,813.21	37,586.66
61740	Automotive supplies	0.00	3,480.79	491.07	2,989.72
61760	Contract rep - towing	0.00	5,573.00	641.00	4,932.00
61770	Contract rep - body & paint	0.00	89,215.11	14,635.61	74,579.50
61780	Contract rep - glass	0.00	15,368.70	1,018.58	14,350.12
61800	Maintenance-structures & grnd	0.00	226.49	42.69	183.80
62200	Memberships	0.00	30.00	0.00	30.00
62210	Annual License for software - N	0.00	6,567.28	2,889.00	3,678.28
62441	Inventory booked- physical	0.00	0.00	7,240.01	(7,240.01)
62600	Office supplies	0.00	1,409.03	516.25	892.78
62730	Postage	0.00	8.56	1.74	6.82
62750	Other mail room expense	0.00	100.00	50.00	50.00
62790	Subscriptions	0.00	1,625.63	0.00	1,625.63
62840	Computer Software - Non Asset	0.00	1,381.35	0.00	1,381.35
63298	Drug & alch testing	0.00	60.00	0.00	60.00
65200	Alarm & answering services	0.00	1,417.84	0.00	1,417.84
65500	Small tools & instruments	0.00	667.30	149.41	517.89
65620	Materials inventory	0.00	393,644.40	42,587.06	351,057.34
65780	Education & training	0.00	766.59	0.00	766.59
66040	Hazardous waste disposal	0.00	1,047.05	0.00	1,047.05
66260	Gasoline,oil & fuel-vehicle	0.00	748,327.12	9,701.16	738,625.96
67120	Credit card purchases	0.00	991.89	706.58	285.31
67200	Utilities	0.00	1,470.57	0.00	1,470.57
72800	Depreciation & amortization	0.00	36,948.40	0.00	36,948.40
74011	Telecommunications	0.00	338.40	0.00	338.40
74050	Auto liability	0.00	2,800.00	0.00	2,800.00
74060	Self insured general liabilit	0.00	1,711.00	0.00	1,711.00
74080	Central services printing	0.00	787.50	0.00	787.50
74100	Mail room postage meter	0.00	82.80	3.25	79.55

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 210 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5021 GSA Fleet Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
74102	Presort Postage	0.00	0.11	0.03	0.08
74110	Mail room services	0.00	19.38	0.00	19.38

74120	Messenger services	0.00	688.78	0.00	688.78
74123	Salvage Disposal	0.00	142.64	0.00	142.64
74130	Data processing services	0.00	15,295.71	0.00	15,295.71
74132	Peoplesoft implementation cos	0.00	890.00	0.00	890.00
74160	Non-morgan shop vehicles	0.00	1,430.87	0.00	1,430.87
74161	CNG Fuel	0.00	2,585.73	0.00	2,585.73
74162	Morgan Shop Fuel	0.00	8,331.99	263.63	8,068.36
74240	Collection services	0.00	1,468.17	53.32	1,414.85
74270	Utilities	0.00	7,650.60	0.00	7,650.60
74300	Funds >13 Bill-Grand Jury Audit	0.00	187.00	0.00	187.00
74301	Funds >13 Bill-Auditor's Dept	0.00	11,217.00	1,153.00	10,064.00
74302	Funds >13 Bill-Purchasing Agent	0.00	3,093.00	0.00	3,093.00
74304	Funds >13 Bill-Risk Management	0.00	2,429.00	354.00	2,075.00
74306	Funds >13 Bill-BM Maint Srvcs	0.00	2,513.57	0.00	2,513.57
74307	Funds >13 Bill-BM Srvcs & Suppl	0.00	598.52	0.00	598.52
74370	Stores-office supplies	0.00	231.97	167.62	64.35
74700	Commercial insurance	0.00	5,794.00	0.00	5,794.00
74701	Fire & Property Deductible	0.00	796.00	266.00	530.00
74750	Admin serv-treasurer	0.00	12,134.51	5,501.02	6,633.49
74880	Funds >13 - A-87 charges-CEO	0.00	9,918.00	0.00	9,918.00
74881	Funds >13 - A-87 carry forward	0.00	0.00	1,440.00	(1,440.00)
75040	Fiduciary liability insurance	0.00	33.00	0.00	33.00
82130	Office equipment	0.00	155.72	155.72	0.00
84999	Year-end F/A Equip Capitalizati	0.00	0.00	0.11	(0.11)
85850	Other operating transfers out	0.00	22,626.41	0.00	22,626.41
87570	Admin Services-Treasurer	0.00	2,346.00	2,346.00	0.00
		0.00	8,434,157.65	8,434,157.65	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 211 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5022 GSA Fleet Services Vehicle Replacement

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01604	Equipment	6,718,921.87	0.00	924,277.88	5,794,643.99
01614	Accum depr- equipment	(5,338,304.82)	918,992.75	568,286.99	(4,987,599.06)
03610	Fund bal/Retained earnings	(1,380,617.05)	0.00	0.00	(1,380,617.05)
46000	Sale of fixed assets	0.00	5,285.13	0.00	5,285.13
72800	Depreciation & amortization	0.00	568,286.99	0.00	568,286.99
		0.00	1,492,564.87	1,492,564.87	0.00



Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 5031 MIS General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,545,905.80	4,128,458.10	4,116,664.82	2,557,699.08
01001	Imprest (petty) cash	200.00	0.00	0.00	200.00
01110	Accounts receivable	500.00	6,588.07	7,081.30	6.77
01604	Equipment	1,092,892.61	76,332.87	74,043.85	1,095,181.63
01609	Asset Clearing	0.00	76,332.87	76,332.87	0.00
01614	Accum depr- equipment	(765,306.00)	81,991.38	124,193.25	(807,507.87)
02000	Accounts Payable	(10,129.57)	1,343,936.02	1,538,422.52	(204,616.07)
02071	Salaries and benefits payable	(142,962.08)	1,330,548.11	1,254,039.79	(66,453.76)
02500	Compensated absences - current	(50,943.23)	33,127.50	0.00	(17,815.73)
02630	Compensated absences	(260,290.61)	0.00	52,246.79	(312,537.40)
02635	Other post-emplmt benefits (OP	(18,903.00)	0.00	9,548.39	(28,451.39)
02715	Retirement contribution	0.00	10,621.33	10,621.33	0.00
03410	Retained earnings-reserved	0.00	151,570.00	151,570.00	0.00
03610	Fund bal/Retained earnings	(2,142,963.92)	327,009.00	162,602.14	(1,978,557.06)
03870	Fund bal-reserved-other	(248,000.00)	314,172.14	478,579.00	(412,406.86)
37250	Outside agencies	0.00	0.00	7,093.30	(7,093.30)
38980	Interfnd rev-data proc servic	0.00	7,200.00	3,791,677.84	(3,784,477.84)
38982	Interfnd rev-sbt-oes project	0.00	8,802.00	49,063.99	(40,261.99)
38989	Interfnd rev-SBT-BOS Project	0.00	0.00	10,943.01	(10,943.01)
39046	Interfund rev-morg shop fuel	0.00	20.00	20.00	0.00
50000	Salaries and wages	0.00	2,469,154.73	960,947.47	1,508,207.26
50001	Non-productive salaries - vacat	0.00	242,349.82	91,898.35	150,451.47
50002	Non-productive salaries - sick	0.00	131,331.22	46,429.22	84,902.00
50003	Non-productive salaries - other	0.00	100,918.84	38,879.84	62,039.00
50010	Overtime/comp time paid	0.00	51,019.40	19,735.97	31,283.43
50070	Compensated absences	0.00	19,119.29	0.00	19,119.29
50100	Comp time taken	0.00	920.06	274.26	645.80
50120	Personal service contracts	0.00	10,941.42	16,051.88	(5,110.46)
52000	Retirement	0.00	367,257.00	141,225.91	226,031.09
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	74,048.54	(74,048.54)
52010	Fica	0.00	227,086.05	88,066.39	139,019.66
52020	Deferred comp - part-time	0.00	218.83	249.13	(30.30)
53000	Group health insurance	0.00	281,892.77	1,236.77	280,656.00
53009	OPEB health ins liability	0.00	9,548.39	0.00	9,548.39
53020	Unemployment insurance	0.00	2,250.00	0.00	2,250.00
53051	Employee benefits admin fee	0.00	1,727.85	683.40	1,044.45
53081	Long Term disabililty	0.00	737.08	289.55	447.53

55000	Auto allowance	0.00	11,797.23	4,569.36	7,227.87
55080	Professional development	0.00	867.99	0.00	867.99
55120	Employee assistance program	0.00	1,928.88	0.00	1,928.88
55130	Deferred comp mgmt/confidenti	0.00	8,082.16	3,199.95	4,882.21

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 213 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5031 MIS General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
55140	Cafeteria pln hlth ben cashou	0.00	12,768.44	5,204.84	7,563.60
60400	Communications	0.00	142,491.92	2,669.16	139,822.76
60402	Communication equipment	0.00	397.85	0.00	397.85
61600	Maintenance-equipment	0.00	44,158.84	8,862.01	35,296.83
61800	Maintenance-structures & grnd	0.00	1,032.58	192.00	840.58
62210	Annual License for software - N	0.00	925,005.05	130,095.85	794,909.20
62430	Over & short fund	0.00	0.00	6.77	(6.77)
62600	Office supplies	0.00	650.09	2.00	648.09
62730	Postage	0.00	16.07	0.00	16.07
62840	Computer Software - Non Asset	0.00	26,503.95	1,013.06	25,490.89
62860	Office Equipment - Non Asset	0.00	16,064.45	1,174.43	14,890.02
62861	Computer Equipment - Non Asset	0.00	9,543.82	25.99	9,517.83
62980	Exp. Computer Equip. To \$5,000	0.00	18,471.37	0.00	18,471.37
63220	Fingerprint processing	0.00	5.00	0.00	5.00
63280	Contracts	0.00	32,500.00	24,750.00	7,750.00
63500	Security services	0.00	11,656.00	0.00	11,656.00
64720	Consulting services	0.00	259.00	19.11	239.89
65100	Rents & leases-equipment	0.00	2,147.55	0.16	2,147.39
65190	Rents & leases-non system	0.00	2,267.46	174.42	2,093.04
65500	Small tools & instruments	0.00	669.57	0.00	669.57
65780	Education & training	0.00	245.76	0.00	245.76
66210	Licenses & fees	0.00	1,205.92	19.95	1,185.97
67040	Other travel expenses	0.00	5.83	0.00	5.83
67120	Credit card purchases	0.00	1,042.72	1,042.72	0.00
72800	Depreciation & amortization	0.00	116,245.72	0.00	116,245.72
74011	Telecommunications	0.00	3,507.01	0.00	3,507.01
74050	Auto liability	0.00	7,160.00	0.00	7,160.00
74060	Self insured general liabilit	0.00	4,051.00	0.00	4,051.00
74080	Central services printing	0.00	0.08	0.00	0.08
74100	Mail room postage meter	0.00	48.12	3.56	44.56
74102	Presort Postage	0.00	0.04	0.02	0.02
74110	Mail room services	0.00	8.09	0.00	8.09

74120	Messenger services	0.00	1,550.46	0.00	1,550.46
74123	Salvage Disposal	0.00	323.12	0.00	323.12
74130	Data processing services	0.00	0.00	1,139.00	(1,139.00)
74132	Peoplesoft implementation cos	0.00	1,700.00	0.00	1,700.00
74172	Fleet Svc - Repair & Mtce	0.00	115.74	0.00	115.74
74173	Fleet Svc - Fuel	0.00	149.60	0.00	149.60
74174	Fleet Svc - Damaged Veh Liabili	0.00	145.92	0.00	145.92
74250	County counsel services	0.00	455.38	0.00	455.38
74270	Utilities	0.00	37,283.20	0.00	37,283.20

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 214 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5031 MIS General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
74300	Funds >13 Bill-Grand Jury Audit	0.00	394.00	0.00	394.00
74301	Funds >13 Bill-Auditor's Dept	0.00	18,940.23	1,959.00	16,981.23
74302	Funds >13 Bill-Purchasing Agent	0.00	3,407.00	0.00	3,407.00
74303	Funds >13 Bill-BM Janitor Srvcs	0.00	24,271.22	0.00	24,271.22
74304	Funds >13 Bill-Risk Management	0.00	5,209.00	773.00	4,436.00
74305	Funds >13 Bill-Parks Dept	0.00	1,607.52	325.00	1,282.52
74306	Funds >13 Bill-BM Maint Srvcs	0.00	11,699.16	0.00	11,699.16
74307	Funds >13 Bill-BM Srvcs & Suppl	0.00	4,586.75	0.00	4,586.75
74370	Stores-office supplies	0.00	1,467.87	1,467.87	0.00
74410	Stores-consumable supplies	0.00	4,256.00	4,256.00	0.00
74700	Commercial insurance	0.00	1,254.00	0.00	1,254.00
74701	Fire & Property Deductible	0.00	166.00	56.00	110.00
74880	Funds >13 - A-87 charges-CEO	0.00	22,037.00	0.00	22,037.00
74881	Funds >13 - A-87 carry forward	0.00	0.00	10,580.00	(10,580.00)
75040	Fiduciary liability insurance	0.00	84.00	0.00	84.00
82570	Computer equipment	0.00	80,933.42	0.00	80,933.42
82770	Computer software	0.00	96,154.90	96,154.90	0.00
84420	Personal computers & equipment	0.00	6,148.00	6,148.00	0.00
84999	Year-end F/A Equip Capitalizati	0.00	0.00	76,332.87	(76,332.87)
85850	Other operating transfers out	0.00	236,650.68	0.00	236,650.68
		0.00	13,776,977.87	13,776,977.87	0.00

County of Stanislaus

2009-2010 Final Trial Balance

Report Date: 21-SEP-2010

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 5037 DO NOT USE-MIS Y2K Project

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
02000	Accounts Payable	0.00	80.00	80.00	0.00
62990	Exp. Equipment - To \$5,000 - as	0.00	80.00	80.00	0.00
		0.00	160.00	160.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 216 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 5038 HRMS Upgrade

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(280,476.17)	370,210.00	0.00	89,733.83
03610	Fund bal/Retained earnings	280,476.17	0.00	0.00	280,476.17
38700	Interfund revenue	0.00	0.00	370,210.00	(370,210.00)
		0.00	370,210.00	370,210.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 217 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 5051 General Liability

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	2,997,385.40	7,607,150.55	7,658,669.22	2,945,866.73
01001	Imprest (petty) cash	1,000.00	0.00	0.00	1,000.00
01010	Investment - fair value adjustm	42,281.28	22,663.74	42,281.28	22,663.74
01110	Accounts receivable	0.00	98,419.68	0.00	98,419.68
01130	Interest receivable- pool inves	7,690.48	8,860.05	7,690.48	8,860.05
01400	Prepaid Items	25,593.00	2,500.00	12,797.00	15,296.00
02000	Accounts Payable	(122,158.62)	9,262,012.60	9,357,234.47	(217,380.49)
02010	Accounts payable-other	(16,083.27)	16,083.27	0.00	0.00
02540	Risk mngt liability - current	(1,815,477.00)	0.00	0.00	(1,815,477.00)
02560	Risk management liability	(415,523.00)	0.00	0.00	(415,523.00)
03610	Fund bal/Retained earnings	(662,426.99)	0.00	19,617.54	(682,044.53)
03615	Fund bal-invest. fair value adj	(42,281.28)	19,617.54	0.00	(22,663.74)
17000	Interest-pool only	0.00	33,017.62	66,035.24	(33,017.62)
17003	Interest-pool accrual, year-end	0.00	8,860.05	10,029.62	(1,169.57)
17610	Increase(decrease)-fair value o	0.00	42,281.28	22,663.74	19,617.54
38720	Interfnd rev-gen liab self in	0.00	431,674.00	2,375,334.00	(1,943,660.00)
38730	Interfnd rev-auto liab self ins	0.00	385,192.00	1,540,912.00	(1,155,720.00)
39200	Interfund revenue - fiduciary	0.00	5,016.00	20,016.00	(15,000.00)
39250	Fire, ece & smp insurance - p	0.00	74,093.00	296,402.00	(222,309.00)
39251	Fire & Property Deductible	0.00	16,434.00	36,264.00	(19,830.00)
39261	Aircraft - Purchased	0.00	36,061.00	79,622.00	(43,561.00)
39266	Watercraft - Purchased	0.00	1,390.00	2,780.00	(1,390.00)
39280	Crime & fidelity - purchased	0.00	4,245.00	17,042.00	(12,797.00)
40860	Misc reimbursements	0.00	431,991.39	434,891.39	(2,900.00)
41400	Insurance reimb	0.00	0.00	2,144,830.53	(2,144,830.53)
61010	Fire,ece & smp insurance-purc	0.00	224,675.00	0.00	224,675.00
61012	Pollution Liability Premium	0.00	30,648.00	0.00	30,648.00
61014	Aircraft - Purchased	0.00	56,061.00	12,500.00	43,561.00
61015	Watercraft - Purchased	0.00	1,390.00	1,390.00	0.00
61030	Fiduciary liability insurance	0.00	15,000.00	0.00	15,000.00
61070	Crime & fidelity-purchased	0.00	25,594.00	12,797.00	12,797.00
61110	Loss expense-general liabilit	0.00	1,279,917.49	0.00	1,279,917.49
61120	Loss expense-auto liability	0.00	141,351.65	765.00	140,586.65
61180	Excess insurance-purchased	0.00	1,180,231.00	0.00	1,180,231.00
62200	Memberships	0.00	15,000.00	0.00	15,000.00
62400	Miscellaneous expense	0.00	175.00	0.00	175.00
62600	Office supplies	0.00	871.26	62.51	808.75
62730	Postage	0.00	33.88	0.00	33.88
62790	Subscriptions	0.00	283.39	136.00	147.39
62860	Office Equipment - Non Asset	0.00	85.96	0.00	85.96
63150	Defense attorney fees	0.00	3,358,162.71	1,768,810.95	1,589,351.76

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 218 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5051 General Liability

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
63155	Defense Attorney - Costs	0.00	1,140,768.07	584,324.71	556,443.36
63280	Contracts	0.00	4,750.00	0.00	4,750.00
63700	Actuarial fees	0.00	2,250.00	0.00	2,250.00
74080	Central services printing	0.00	95.26	0.00	95.26
74250	County counsel services	0.00	59,144.73	9,974.87	49,169.86
74301	Funds >13 Bill-Auditor's Dept	0.00	7,174.12	207.00	6,967.12
74302	Funds >13 Bill-Purchasing Agent	0.00	5,136.00	1,111.00	4,025.00
74304	Funds >13 Bill-Risk Management	0.00	275,855.00	66,215.00	209,640.00
74881	Funds >13 - A-87 carry forward	0.00	76.00	296.00	(220.00)
85850	Other operating transfers out	0.00	271,585.26	175.00	271,410.26
		0.00	26,603,877.55	26,603,877.55	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 219 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5061 Professional Liability

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,364,325.92	1,374,491.55	639,859.50	2,098,957.97
01010	Investment - fair value adjustm	19,245.25	16,148.13	19,245.25	16,148.13
01130	Interest receivable- pool inves	3,135.55	6,227.07	3,135.55	6,227.07
02000	Accounts Payable	(8,334.00)	667,880.11	667,884.79	(8,338.68)
02540	Risk mngt liability - current	(161,000.00)	0.00	0.00	(161,000.00)
03610	Fund bal/Retained earnings	(1,198,127.47)	0.00	3,097.12	(1,201,224.59)
03615	Fund bal-invest. fair value adj	(19,245.25)	3,097.12	0.00	(16,148.13)
17000	Interest-pool only	0.00	27,240.52	54,481.04	(27,240.52)
17003	Interest-pool accrual, year-end	0.00	6,227.07	9,318.59	(3,091.52)
17610	Increase(decrease)-fair value o	0.00	19,245.25	16,148.13	3,097.12
39430	Interfund rev-public health m	0.00	17,676.00	70,696.00	(53,020.00)
39440	Interfund rev-mental health m	0.00	32,636.00	130,536.00	(97,900.00)
39460	Interfund rev-scenic hospital	0.00	389,640.00	1,558,560.00	(1,168,920.00)
61180	Excess insurance-purchased	0.00	551,268.00	0.00	551,268.00
62200	Memberships	0.00	14,987.00	0.00	14,987.00
63150	Defense attorney fees	0.00	36,178.48	20,119.48	16,059.00
63155	Defense Attorney - Costs	0.00	21,405.28	8,481.23	12,924.05
63280	Contracts	0.00	14,400.00	0.00	14,400.00
63700	Actuarial fees	0.00	2,250.00	0.00	2,250.00

74250	County counsel services	0.00	320.20	160.10	160.10
74301	Funds >13 Bill-Auditor's Dept	0.00	212.00	4.00	208.00
74302	Funds >13 Bill-Purchasing Agent	0.00	235.00	28.00	207.00
74881	Funds >13 - A-87 carry forward	0.00	3.00	13.00	(10.00)
		-----	-----	-----	-----
		0.00	3,201,767.78	3,201,767.78	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 220 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5071 Unemployment Insurance

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	1,419,502.67	419,095.78	892,405.03	946,193.42
01010	Investment - fair value adjustm	20,023.58	7,279.45	20,023.58	7,279.45
01130	Interest receivable- pool inves	3,873.37	2,909.68	3,873.37	2,909.68
02000	Accounts Payable	0.00	892,349.03	1,175,175.72	(282,826.69)
02540	Risk mngt liability - current	(153,341.00)	0.00	0.00	(153,341.00)
03610	Fund bal/Retained earnings	(1,270,035.04)	0.00	12,744.13	(1,282,779.17)
03615	Fund bal-invest. fair value adj	(20,023.58)	12,744.13	0.00	(7,279.45)
17000	Interest-pool only	0.00	20,362.78	40,725.56	(20,362.78)
17003	Interest-pool accrual, year-end	0.00	4,837.06	3,873.37	963.69
17610	Increase(decrease)-fair value o	0.00	20,023.58	7,279.45	12,744.13
38770	Interfnd rev-unemploy self ins	0.00	132,324.00	531,024.00	(398,700.00)
61160	Unemployment claims	0.00	1,171,919.88	0.00	1,171,919.88
63280	Contracts	0.00	3,255.84	0.00	3,255.84
74301	Funds >13 Bill-Auditor's Dept	0.00	23.00	0.00	23.00
74302	Funds >13 Bill-Purchasing Agent	0.00	48.00	18.00	30.00
74881	Funds >13 - A-87 carry forward	0.00	9.00	39.00	(30.00)
		-----	-----	-----	-----
		0.00	2,687,181.21	2,687,181.21	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 221 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5081 Workers' Compensation Ins

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	27,633,127.98	1,568,767.15	5,893,440.62	23,308,454.51
01010	Investment - fair value adjustm	389,794.36	179,321.35	389,794.36	179,321.35
01110	Accounts receivable	0.00	67,137.12	0.00	67,137.12
01130	Interest receivable- pool inves	68,823.28	77,290.51	68,823.28	77,290.51
01200	Deposits with others	500,000.00	0.00	0.00	500,000.00
02000	Accounts Payable	(229,150.12)	4,478,718.36	4,570,255.39	(320,687.15)
02540	Risk mngt liability - current	(3,854,031.00)	0.00	0.00	(3,854,031.00)
02560	Risk management liability	(15,543,969.00)	0.00	0.00	(15,543,969.00)
03610	Fund bal/Retained earnings	(8,574,801.14)	0.00	210,473.01	(8,785,274.15)
03615	Fund bal-invest. fair value adj	(389,794.36)	210,473.01	0.00	(179,321.35)
17000	Interest-pool only	0.00	434,260.69	868,521.38	(434,260.69)
17003	Interest-pool accrual, year-end	0.00	77,290.51	85,757.74	(8,467.23)
17610	Increase(decrease)-fair value o	0.00	389,794.36	179,321.35	210,473.01
38780	Interfnd rev-wkrs comp self ins	0.00	260,690.00	1,042,952.45	(782,262.45)
40601	Trust Transfers	0.00	0.00	4,500.00	(4,500.00)
40860	Misc reimbursements	0.00	50.00	7,634.65	(7,584.65)
41400	Insurance reimb	0.00	0.00	136,512.65	(136,512.65)
50000	Salaries and wages	0.00	22.70	22.70	0.00
52000	Retirement	0.00	20.16	20.16	0.00
52010	Fica	0.00	0.38	0.38	0.00
53000	Group health insurance	0.00	12.84	12.84	0.00
53051	Employee benefits admin fee	0.00	0.04	0.04	0.00
55100	Uniform allowance	0.00	2.28	2.28	0.00
55140	Cafeteria pln hlth ben cashou	0.00	0.42	0.42	0.00
61140	Loss expense-disability	0.00	3,667,937.43	144,367.22	3,523,570.21
61180	Excess insurance-purchased	0.00	510,190.00	0.00	510,190.00
61280	Loss control program	0.00	16,328.59	0.00	16,328.59
62200	Memberships	0.00	15,555.00	0.00	15,555.00
62600	Office supplies	0.00	1,627.53	288.41	1,339.12
62601	Office safety equipment	0.00	96.93	0.00	96.93
62790	Subscriptions	0.00	3,043.31	1,034.00	2,009.31
62840	Computer Software - Non Asset	0.00	186.41	0.00	186.41
62860	Office Equipment - Non Asset	0.00	100.36	0.00	100.36
63000	Professional & special servic	0.00	600.00	0.00	600.00
63280	Contracts	0.00	562,917.70	38,039.81	524,877.89
63700	Actuarial fees	0.00	2,250.00	0.00	2,250.00
65300	Rents & leases-struct & grnds	0.00	962.16	162.26	799.90
65780	Education & training	0.00	1,526.56	0.00	1,526.56
66210	Licenses & fees	0.00	48,045.66	0.00	48,045.66
67990	Pre-Placement Drug Test	0.00	0.00	241.50	(241.50)
74080	Central services printing	0.00	4,205.86	1,833.74	2,372.12



Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 5081 Workers' Compensation Ins

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
74301	Funds >13 Bill-Auditor's Dept	0.00	2,148.46	68.00	2,080.46
74302	Funds >13 Bill-Purchasing Agent	0.00	726.00	239.00	487.00
74304	Funds >13 Bill-Risk Management	0.00	384,064.00	89,517.00	294,547.00
74370	Stores-office supplies	0.00	633.15	435.19	197.96
74881	Funds >13 - A-87 carry forward	0.00	6,236.00	24,936.00	(18,700.00)
84420	Personal computers & equipment	0.00	3,884.84	0.00	3,884.84
85850	Other operating transfers out	0.00	782,090.00	0.00	782,090.00
		0.00	13,759,207.83	13,759,207.83	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 223 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 5091 Purchased Insurance

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	76,287.20	337,493.98	358,518.98	55,262.20
01110	Accounts receivable	7,500.00	0.00	7,500.00	0.00
02000	Accounts Payable	0.00	121,971.50	121,971.50	0.00
03610	Fund bal/Retained earnings	(83,787.20)	0.00	0.00	(83,787.20)
37320	Administrative fee	0.00	61,990.90	245,157.90	(183,167.00)
37322	Supp life insurance fee	0.00	14,735.85	66,921.79	(52,185.94)
39081	Health Insurance	0.00	0.00	22,798,294.11	(22,798,294.11)
39084	Health Ins-Kaiser	0.00	4,638,655.42	11,571,685.69	(6,933,030.27)
39086	Health Ins - Hlth Plan of San J	0.00	4,691,266.93	11,699,377.88	(7,008,110.95)
39100	Interfund revenue	0.00	32,949.90	125,919.00	(92,969.10)
39120	Health ins-purchased-co share	0.00	5,435.92	13,589.80	(8,153.88)
39130	Health ins-purchased-takecare	0.00	5,516,111.08	13,777,128.18	(8,261,017.10)
39150	Life ins-purchased-washington	0.00	16,603.93	65,574.49	(48,970.56)
40400	Miscellaneous Revenue	0.00	0.00	41,336.47	(41,336.47)
40860	Misc reimbursements	0.00	0.00	29,250.00	(29,250.00)
61005	Health Insurance	0.00	22,799,015.61	0.00	22,799,015.61
61042	Health Insurance - Kaiser	0.00	11,571,685.69	4,638,655.42	6,933,030.27
61044	Health Insurance - Hlth Plan of	0.00	11,699,377.88	4,691,266.93	7,008,110.95

61190	Life ins-purchased-washington	0.00	65,574.49	16,603.93	48,970.56
61210	Life insurance purchased-mgmt	0.00	125,919.00	32,949.90	92,969.10
61250	Health insurance-OE3-co share	0.00	13,589.80	5,435.92	8,153.88
61260	Health insurance-purchased-ta	0.00	13,777,128.18	5,516,111.08	8,261,017.10
62600	Office supplies	0.00	886.42	88.13	798.29
63256	Contracts - Consultants	0.00	29,250.00	0.00	29,250.00
63280	Contracts	0.00	92,000.00	0.00	92,000.00
65300	Rents & leases-struct & grnds	0.00	401.28	33.44	367.84
74080	Central services printing	0.00	2,196.78	0.00	2,196.78
74301	Funds >13 Bill-Auditor's Dept	0.00	89.00	14.00	75.00
74302	Funds >13 Bill-Purchasing Agent	0.00	36.00	14.00	22.00
74304	Funds >13 Bill-Risk Management	0.00	287,855.00	75,842.00	212,013.00
74881	Funds >13 - A-87 carry forward	0.00	996.00	3,976.00	(2,980.00)
		0.00	75,903,216.54	75,903,216.54	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 224 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5101 Dental Insurance

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,513,934.27	4,367,058.76	4,675,920.77	1,205,072.26
01010	Investment - fair value adjustm	21,355.64	9,271.11	21,355.64	9,271.11
01110	Accounts receivable	446.40	0.00	446.40	0.00
01130	Interest receivable- pool inves	3,632.33	3,482.90	3,632.33	3,482.90
01200	Deposits with others	25,000.00	0.00	0.00	25,000.00
02000	Accounts Payable	(172,929.71)	4,671,848.15	4,726,381.79	(227,463.35)
02540	Risk mngt liability - current	(590,911.00)	0.00	0.00	(590,911.00)
03610	Fund bal/Retained earnings	(779,172.29)	0.00	12,084.53	(791,256.82)
03615	Fund bal-invest. fair value adj	(21,355.64)	12,084.53	0.00	(9,271.11)
17000	Interest-pool only	0.00	20,735.20	41,470.40	(20,735.20)
17003	Interest-pool accrual, year-end	0.00	3,781.76	3,632.33	149.43
17610	Increase(decrease)-fair value o	0.00	21,355.64	9,271.11	12,084.53
37450	Vision ins - special district	0.00	582.12	582.12	0.00
37490	Dental insurance-special dist	0.00	143,456.73	347,471.02	(204,014.29)
38710	Interfnd rev-dental self ins	0.00	1,290,107.30	5,344,505.19	(4,054,397.89)
40400	Miscellaneous Revenue	0.00	106.40	7,525.18	(7,418.78)
61100	Loss expense-dental care	0.00	4,897,772.04	541,595.95	4,356,176.09
63280	Contracts	0.00	380,937.14	82,340.02	298,597.12
63700	Actuarial fees	0.00	1,500.00	0.00	1,500.00
74301	Funds >13 Bill-Auditor's Dept	0.00	257.00	29.00	228.00
74302	Funds >13 Bill-Purchasing Agent	0.00	220.00	53.00	167.00

74881	Funds >13 - A-87 carry forward	0.00	2,084.00	8,344.00	(6,260.00)
		0.00	15,826,640.78	15,826,640.78	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 225 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5111 Vision Insurance

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	742,110.80	1,008,307.30	927,605.69	822,812.41
01010	Investment - fair value adjustm	10,468.25	6,330.23	10,468.25	6,330.23
01130	Interest receivable- pool inves	1,722.77	2,518.93	1,722.77	2,518.93
02000	Accounts Payable	(74,829.09)	926,627.69	917,848.31	(66,049.71)
02540	Risk mngt liability - current	(96,406.00)	0.00	0.00	(96,406.00)
03610	Fund bal/Retained earnings	(572,598.48)	0.00	4,138.02	(576,736.50)
03615	Fund bal-invest. fair value adj	(10,468.25)	4,138.02	0.00	(6,330.23)
17000	Interest-pool only	0.00	12,299.61	24,599.22	(12,299.61)
17003	Interest-pool accrual, year-end	0.00	2,518.93	3,315.09	(796.16)
17610	Increase(decrease)-fair value o	0.00	10,468.25	6,330.23	4,138.02
37450	Vision ins - special district	0.00	32,239.04	78,758.40	(46,519.36)
37480	Life ins-purchased-spec dist	0.00	0.00	139.72	(139.72)
38790	Interfnd rev-vison care self in	0.00	301,613.01	1,250,954.62	(949,341.61)
61290	Loss expense-vision care	0.00	825,488.56	0.00	825,488.56
63280	Contracts	0.00	90,859.75	0.00	90,859.75
63700	Actuarial fees	0.00	1,500.00	0.00	1,500.00
74301	Funds >13 Bill-Auditor's Dept	0.00	76.00	7.00	69.00
74302	Funds >13 Bill-Purchasing Agent	0.00	93.00	31.00	62.00
74881	Funds >13 - A-87 carry forward	0.00	1,120.00	280.00	840.00
		0.00	3,226,198.32	3,226,198.32	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 226 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5121 PW Morgan Shop Garage

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	901,666.76	3,466,017.94	2,875,287.28	1,492,397.42
01110	Accounts receivable	340,725.81	13,933.40	352,532.74	2,126.47
01304	Inventory - shop	106,152.85	1,892.19	0.00	108,045.04
01604	Equipment	11,650,938.78	728,147.82	830,955.18	11,548,131.42
01609	Asset Clearing	0.00	728,147.82	728,147.82	0.00
01614	Accum depr- equipment	(6,598,117.46)	1,045,999.34	1,007,839.16	(6,559,957.28)
02000	Accounts Payable	(271,153.66)	1,952,106.98	1,771,052.04	(90,098.72)
02010	Accounts payable-other	(1,144.99)	1,144.99	0.00	0.00
02071	Salaries and benefits payable	(36,300.09)	342,999.43	324,983.11	(18,283.77)
02500	Compensated absences - current	(9,213.77)	8,272.72	0.00	(941.05)
02630	Compensated absences	(73,513.50)	0.00	17,125.44	(90,638.94)
02635	Other post-emplmt benefits (OP	(7,591.00)	0.00	4,097.46	(11,688.46)
02715	Retirement contribution	0.00	3,900.62	3,900.62	0.00
03610	Fund bal/Retained earnings	(5,986,266.43)	14,876.41	965.31	(5,972,355.33)
03651	Fund bal-designated-restricted	(6,149.96)	0.00	5,041.38	(11,191.34)
03652	Fund bal-designated-restricted-	(10,033.34)	965.31	9,835.03	(18,903.06)
29700	City reimbursements	0.00	0.00	7,714.32	(7,714.32)
29715	Other Governmental Agencies	0.00	0.00	13,223.45	(13,223.45)
37210	Salvage	0.00	13,455.10	27,026.50	(13,571.40)
39040	Interfund rev-morg shop vehicle	0.00	0.00	178,820.02	(178,820.02)
39045	Interfund rev-morg shop CNG fue	0.00	739.38	59,199.20	(58,459.82)
39046	Interfund rev-morg shop fuel	0.00	41,247.87	528,541.68	(487,293.81)
39047	Interfund rev-morg shop equip r	0.00	44.00	2,113,367.56	(2,113,323.56)
39050	Interfund rev-road serv	0.00	0.00	8,001.60	(8,001.60)
39100	Interfund revenue	0.00	105.70	278.06	(172.36)
40400	Miscellaneous Revenue	0.00	70.22	1,216.24	(1,146.02)
46000	Sale of fixed assets	0.00	8,027.30	96,486.80	(88,459.50)
46600	Operating transfers in	0.00	0.00	4,395.32	(4,395.32)
50000	Salaries and wages	0.00	659,763.02	255,688.13	404,074.89
50001	Non-productive salaries - vacat	0.00	63,489.58	21,653.82	41,835.76
50002	Non-productive salaries - sick	0.00	27,372.98	10,324.93	17,048.05
50003	Non-productive salaries - other	0.00	14,695.35	5,440.59	9,254.76
50010	Overtime/comp time paid	0.00	4,550.14	3,828.81	721.33
50070	Compensated absences	0.00	8,852.72	0.00	8,852.72
50100	Comp time taken	0.00	3,747.35	2,377.96	1,369.39
52000	Retirement	0.00	95,210.50	36,347.75	58,862.75
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	19,283.63	(19,283.63)
52010	Fica	0.00	59,309.54	22,965.39	36,344.15
53000	Group health insurance	0.00	102,064.07	436.31	101,627.76
53009	OPEB health ins liability	0.00	4,097.46	0.00	4,097.46
53020	Unemployment insurance	0.00	720.00	0.00	720.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 5121 PW Morgan Shop Garage

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
53051	Employee benefits admin fee	0.00	590.40	233.60	356.80
53081	Long Term disability	0.00	241.90	98.14	143.76
55000	Auto allowance	0.00	3,932.42	1,523.13	2,409.29
55120	Employee assistance program	0.00	642.96	0.00	642.96
55130	Deferred comp mgmt/confidenti	0.00	1,935.90	746.93	1,188.97
55140	Cafeteria pln hlth ben cashou	0.00	7,282.84	2,938.93	4,343.91
60200	Dry goods-clothing-pers suppl	0.00	3,292.83	574.79	2,718.04
60201	Safety equipment-personal use	0.00	1,246.06	0.00	1,246.06
60400	Communications	0.00	2,978.57	427.53	2,551.04
60800	Cleaning & sanitary supplies	0.00	269.08	69.65	199.43
61600	Maintenance-equipment	0.00	802.88	0.00	802.88
61660	Maintenance-contracts	0.00	494.99	82.54	412.45
61800	Maintenance-structures & grnd	0.00	11,045.11	5,680.01	5,365.10
62400	Miscellaneous expense	0.00	50.00	25.00	25.00
62401	Safety Incentive Program	0.00	850.00	150.00	700.00
62600	Office supplies	0.00	2,366.83	586.98	1,779.85
62730	Postage	0.00	35.42	0.00	35.42
62780	Books and periodicals	0.00	27.35	0.00	27.35
63298	Drug & alch testing	0.00	82.04	0.00	82.04
63360	Medical exams-employees	0.00	496.25	0.00	496.25
65100	Rents & leases-equipment	0.00	271.72	0.00	271.72
65500	Small tools & instruments	0.00	1,404.66	0.00	1,404.66
65620	Materials inventory	0.00	364,488.19	29,717.89	334,770.30
65780	Education & training	0.00	1,347.13	0.00	1,347.13
66210	Licenses & fees	0.00	9,005.25	7,585.00	1,420.25
66220	Franchise tax board fees	0.00	6,630.45	1,144.99	5,485.46
66260	Gasoline,oil & fuel-vehicle	0.00	803,070.14	59,128.90	743,941.24
67040	Other travel expenses	0.00	1,515.27	0.00	1,515.27
67120	Credit card purchases	0.00	1,407.50	1,449.86	(42.36)
67200	Utilities	0.00	23,489.87	0.00	23,489.87
72800	Depreciation & amortization	0.00	784,767.69	0.00	784,767.69
74011	Telecommunications	0.00	1,713.00	0.00	1,713.00
74050	Auto liability	0.00	310.00	0.00	310.00
74060	Self insured general liabilit	0.00	1,141.00	0.00	1,141.00
74080	Central services printing	0.00	1.40	0.00	1.40
74100	Mail room postage meter	0.00	150.27	14.84	135.43
74102	Presort Postage	0.00	0.10	0.03	0.07
74110	Mail room services	0.00	36.19	0.00	36.19
74120	Messenger services	0.00	512.20	0.00	512.20
74123	Salvage Disposal	0.00	107.07	0.00	107.07
74130	Data processing services	0.00	11,286.94	0.00	11,286.94

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 5121 PW Morgan Shop Garage

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
74132	Peoplesoft implementation cos	0.00	480.00	0.00	480.00
74162	Morgan Shop Fuel	0.00	0.00	25.17	(25.17)
74230	PW admin services	0.00	126,020.43	0.00	126,020.43
74300	Funds >13 Bill-Grand Jury Audit	0.00	527.00	0.00	527.00
74301	Funds >13 Bill-Auditor's Dept	0.00	10,582.00	1,053.00	9,529.00
74302	Funds >13 Bill-Purchasing Agent	0.00	4,862.00	0.00	4,862.00
74303	Funds >13 Bill-BM Janitor Srvcs	0.00	1,543.29	1,017.92	525.37
74304	Funds >13 Bill-Risk Management	0.00	1,724.00	258.00	1,466.00
74305	Funds >13 Bill-Parks Dept	0.00	29.10	25.00	4.10
74306	Funds >13 Bill-BM Maint Srvcs	0.00	643.16	0.00	643.16
74700	Commercial insurance	0.00	22.00	1.00	21.00
74880	Funds >13 - A-87 charges-CEO	0.00	7,240.00	0.00	7,240.00
74881	Funds >13 - A-87 carry forward	0.00	0.00	2,310.00	(2,310.00)
75040	Fiduciary liability insurance	0.00	26.00	0.00	26.00
84260	Heavy equipment	0.00	553,261.61	134.06	553,127.55
84999	Year-end F/A Equip Capitalizati	0.00	0.01	728,147.82	(728,147.81)
85850	Other operating transfers out	0.00	19,283.63	0.00	19,283.63
		0.00	12,193,531.35	12,193,531.35	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 5141 CEO I-CJIS Project

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	358,269.73	548,721.85	438,561.14	468,430.44
01604	Equipment	428,864.42	0.00	0.00	428,864.42
01614	Accum depr- equipment	(361,541.44)	0.00	17,105.41	(378,646.85)

02000	Accounts Payable	(6,709.41)	334,580.43	356,934.77	(29,063.75)
02071	Salaries and benefits payable	(5,785.44)	43,662.55	39,782.98	(1,905.87)
02635	Other post-emplymt benefits (OP	(96.00)	0.00	84.65	(180.65)
03610	Fund bal/Retained earnings	(413,001.86)	0.00	0.00	(413,001.86)
38985	Interfnd rev-ICJIS	0.00	0.00	526,206.00	(526,206.00)
50000	Salaries and wages	0.00	81,307.06	30,220.25	51,086.81
50001	Non-productive salaries - vacat	0.00	6,374.74	2,379.73	3,995.01
50002	Non-productive salaries - sick	0.00	3,133.49	2,758.73	374.76
50003	Non-productive salaries - other	0.00	2,947.30	1,269.50	1,677.80
52000	Retirement	0.00	11,850.88	4,601.80	7,249.08
52009	POB Rtmnt costs-reclass to tran	0.00	0.00	2,374.82	(2,374.82)
52010	Fica	0.00	7,519.19	2,925.33	4,593.86
53000	Group health insurance	0.00	22.11	0.75	21.36
53009	OPEB health ins liability	0.00	84.65	0.00	84.65
53020	Unemployment insurance	0.00	90.00	0.00	90.00
53051	Employee benefits admin fee	0.00	43.35	17.40	25.95
53081	Long Term disabililty	0.00	181.25	73.45	107.80
55080	Professional development	0.00	525.00	0.00	525.00
55120	Employee assistance program	0.00	80.37	0.00	80.37
55130	Deferred comp mgmt/confidenti	0.00	1,448.77	566.71	882.06
55140	Cafeteria pln hlth ben cashou	0.00	2,823.06	1,152.52	1,670.54
62210	Annual License for software - N	0.00	38,428.58	0.00	38,428.58
62861	Computer Equipment - Non Asset	0.00	91.53	0.00	91.53
62980	Exp. Computer Equip. To \$5,000	0.00	16,339.50	16,339.50	0.00
62982	Exp. Software - To \$5,000 - ass	0.00	16,339.50	16,339.50	0.00
63280	Contracts	0.00	257,615.00	0.00	257,615.00
72800	Depreciation & amortization	0.00	17,105.41	0.00	17,105.41
74130	Data processing services	0.00	30,264.00	0.00	30,264.00
74301	Funds >13 Bill-Auditor's Dept	0.00	793.00	81.00	712.00
74304	Funds >13 Bill-Risk Management	0.00	30.00	0.00	30.00
74880	Funds >13 - A-87 charges-CEO	0.00	915.00	0.00	915.00
74881	Funds >13 - A-87 carry forward	0.00	33.00	3.00	30.00
82570	Computer equipment	0.00	40,762.96	6,709.41	34,053.55
85850	Other operating transfers out	0.00	2,374.82	0.00	2,374.82
		0.00	1,466,488.35	1,466,488.35	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 230 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5600 General Fixed Assets

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01601	Land	43,545,525.44	155,869.85	1,268,846.15	42,432,549.14
01602	Buildings	215,983,572.69	580,112.72	8,460,301.99	208,103,383.42
01603	Improvements other than buildin	8,987,694.58	1,062,164.66	334,745.89	9,715,113.35
01604	Equipment	67,671,751.68	12,780,192.47	3,196,751.46	77,255,192.69
01608	Construction in progress	4,057,864.98	3,195,137.41	1,210,872.25	6,042,130.14
01609	Asset Clearing	0.00	13,589,896.60	13,589,896.60	0.00
01612	Accum depr- buildings	(64,180,974.03)	4,783,043.30	5,728,860.50	(65,126,791.23)
01613	Accum depr- improvements	(2,818,959.83)	78,862.16	1,080,785.22	(3,820,882.89)
01614	Accum depr- equipment	(30,696,694.71)	1,724,093.03	7,514,354.37	(36,486,956.05)
02090	Interfund payable	0.00	2,271,985.94	2,271,985.94	0.00
03610	Fund bal/Retained earnings	(242,549,780.80)	4,031,205.90	13,185,221.65	(251,703,796.55)
89700	Depreciation-GFA-memo for GASB	0.00	13,832,102.32	242,044.34	13,590,057.98
		0.00	58,084,666.36	58,084,666.36	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 231 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 5700 General Long Term Debt

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
02510	Capital leases - current	(388,895.00)	0.00	0.00	(388,895.00)
02520	Long term obligation - current	(9,637,133.00)	0.00	0.00	(9,637,133.00)
02630	Compensated absences	(19,840,019.20)	0.00	0.00	(19,840,019.20)
02640	Capital leases payable	(627,034.60)	0.00	0.00	(627,034.60)
02650	Long-term obligations	(186,930,575.00)	0.00	0.00	(186,930,575.00)
03510	Net assets-unrestricted	116,625,019.20	0.00	0.00	116,625,019.20
03520	Net assets-invested in capital	100,798,637.60	0.00	0.00	100,798,637.60
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 232 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6000 Law Library



Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	433,428.97	543,081.68	444,293.44	532,217.21
01001	Imprest (petty) cash	3,611.50	0.00	0.00	3,611.50
01010	Investment - fair value adjustm	6,113.97	4,094.56	6,113.97	4,094.56
01110	Accounts receivable	0.00	7,317.22	0.00	7,317.22
01604	Equipment	689,485.54	121,456.15	63,527.75	747,413.94
01609	Asset Clearing	0.00	121,456.15	121,456.15	0.00
01614	Accum depr- equipment	(265,157.46)	27,423.63	25,249.34	(262,983.17)
02000	Accounts payable	(21,005.78)	311,520.87	314,475.02	(23,959.93)
02010	Accounts payable-other	(125.79)	125.79	0.00	0.00
02071	Salaries and benefits payable	(6,681.13)	64,431.46	61,118.27	(3,367.94)
02635	Other post-employt benefits (OP	(1,041.00)	0.00	318.31	(1,359.31)
02715	Retirement contribution	0.00	790.67	790.67	0.00
02783	Refund and overpayment	(2,014.78)	2,014.78	0.00	0.00
03610	Fund bal/Retained earnings	(826,888.57)	0.00	2,019.41	(828,907.98)
03615	Fund bal-invest. fair value adj	(6,113.97)	2,019.41	0.00	(4,094.56)
03820	Fund bal-reserved-imprest cash	(3,611.50)	0.00	0.00	(3,611.50)
10610	Property taxes-credit offset	0.00	0.00	7,254.00	(7,254.00)
17000	Interest-pool only	0.00	0.00	8,029.30	(8,029.30)
17610	Increase(decrease)-fair value o	0.00	6,113.97	4,094.56	2,019.41
18000	Rents and concessions	0.00	0.00	3,862.47	(3,862.47)
18005	Conference room/auditorium rent	0.00	93.15	4,843.15	(4,750.00)
32200	Court fees and costs	0.00	0.00	400,744.03	(400,744.03)
35200	Library services	0.00	0.00	3,645.00	(3,645.00)
36660	Criminal Expungement Packet Fee	0.00	60.00	3,493.58	(3,433.58)
40201	Book sales	0.00	0.00	135.00	(135.00)
40445	Rebates & refunds	0.00	0.00	2,014.78	(2,014.78)
40590	Donations & contributions	0.00	0.00	90,367.82	(90,367.82)
40700	Copies prepared	0.00	0.00	4,299.44	(4,299.44)
46000	Sale of fixed assets	0.00	36,104.12	0.00	36,104.12
50000	Salaries and wages	0.00	113,527.75	44,434.99	69,092.76
50001	Non-productive salaries - vacat	0.00	11,062.12	4,184.37	6,877.75
50002	Non-productive salaries - sick	0.00	3,287.11	806.57	2,480.54
50003	Non-productive salaries - other	0.00	4,238.55	1,667.56	2,570.99
50010	Overtime/comp time paid	0.00	2.33	0.00	2.33
50020	Extra help	0.00	16,776.88	5,953.32	10,823.56
50100	Comp time taken	0.00	1,316.35	381.19	935.16
52000	Retirement	0.00	16,309.27	6,260.37	10,048.90
52010	Fica	0.00	10,292.33	3,966.38	6,325.95
52020	Deferred comp - part-time	0.00	240.87	89.54	151.33
53000	Group health insurance	0.00	20,877.48	96.24	20,781.24
53009	OPEB health ins liability	0.00	318.31	0.00	318.31

County of Stanislaus

2009-2010 Final Trial Balance

Report Date: 21-SEP-2010

Period: JUN-10

Page: 233 of 637

Currency: USD

Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6000 Law Library

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
53020	Unemployment insurance	0.00	270.00	0.00	270.00
53051	Employee benefits admin fee	0.00	147.60	58.40	89.20
55120	Employee assistance program	0.00	160.74	0.00	160.74
55130	Deferred comp mgmt/confidenti	0.00	682.91	264.29	418.62
55140	Cafeteria pln hlth ben cashou	0.00	1,454.60	598.46	856.14
60400	Communications	0.00	1,546.53	245.79	1,300.74
60440	Internet connection & expenses	0.00	1,258.48	0.00	1,258.48
61600	Maintenance-equipment	0.00	1,037.81	0.00	1,037.81
61800	Maintenance-structures & grnd	0.00	1,440.19	634.00	806.19
62200	Memberships	0.00	511.00	0.00	511.00
62210	Annual License for software - N	0.00	2,816.64	64.90	2,751.74
62400	Miscellaneous expense	0.00	450.00	0.00	450.00
62401	Safety Incentive Program	0.00	112.77	0.00	112.77
62600	Office supplies	0.00	2,036.23	94.51	1,941.72
62601	Office safety equipment	0.00	75.38	0.00	75.38
62630	Outside printing service	0.00	143.06	0.00	143.06
62810	Book rebinding & supplies	0.00	1,377.08	81.36	1,295.72
62840	Computer Software - Non Asset	0.00	2,155.71	1,812.10	343.61
62860	Office Equipment - Non Asset	0.00	220.19	0.00	220.19
63500	Security services	0.00	2,844.58	0.00	2,844.58
63900	Westlaw	0.00	35,688.87	0.00	35,688.87
63901	Lexis Nexis	0.00	10,296.00	0.00	10,296.00
63902	Cont. Educ. of the Bar on law	0.00	2,898.00	0.00	2,898.00
64750	Marketing	0.00	1,325.09	598.03	727.06
65300	Rents & leases-struct & grnds	0.00	92,507.00	7,458.00	85,049.00
65660	Special departmental expense	0.00	498.42	0.00	498.42
65780	Education & training	0.00	1,096.17	495.43	600.74
66420	Treatises-bound vol (c)	0.00	1,266.97	159.39	1,107.58
66430	Treatises-updates/supplements	0.00	98,711.97	9,232.59	89,479.38
66440	Nat'l reporter/statutes (c)	0.00	11,652.76	0.00	11,652.76
66450	Ceb-bound vol (c)	0.00	108.38	0.00	108.38
66460	Ceb-updates/supplements	0.00	16,526.13	0.00	16,526.13
66470	Ceb-periodicals/subscriptions	0.00	1,742.37	0.00	1,742.37
66480	Periodicals (c)	0.00	1,109.55	270.00	839.55
66489	Year-End F/A Expense Capitaliza	0.00	0.00	121,456.15	(121,456.15)
67040	Other travel expenses	0.00	2,652.41	922.57	1,729.84
72800	Depreciation & amortization	0.00	25,251.15	1.81	25,249.34
74011	Telecommunications	0.00	183.30	0.00	183.30
74080	Central services printing	0.00	258.27	0.00	258.27
74100	Mail room postage meter	0.00	233.16	101.26	131.90
74130	Data processing services	0.00	6,153.74	0.00	6,153.74

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 234 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6000 Law Library

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
74370	Stores-office supplies	0.00	1,047.30	579.07	468.23
84420	Personal computers & equipment	0.00	6,812.63	0.00	6,812.63
		0.00	1,785,114.10	1,785,114.10	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 235 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6005 DO NOT USE-SO Jail Commissary

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	0.84	0.84	0.00
02000	Accounts Payable	0.00	1.68	1.68	0.00
74370	Stores-office supplies	0.00	0.84	0.84	0.00
		0.00	3.36	3.36	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 236 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6006 ED Integrated Public Safety System

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	822.43	42,407.48	42,370.00	859.91
01010	Investment - fair value adjustm	11.60	6.62	11.60	6.62
01608	Construction in progress	1,677,722.89	0.00	0.00	1,677,722.89
02000	Accounts Payable	0.00	42,122.50	42,122.50	0.00
02653	Advances from other governments	(489,802.45)	10,848.06	39,677.56	(518,631.95)
03610	Fund bal/Retained earnings	(1,188,742.87)	0.00	4.98	(1,188,747.85)
03615	Fund bal-invest. fair value adj	(11.60)	4.98	0.00	(6.62)
17000	Interest-pool only	0.00	0.00	37.48	(37.48)
17610	Increase(decrease)-fair value o	0.00	11.60	6.62	4.98
30610	Emergncy comm-outside agencies	0.00	0.00	12,501.00	(12,501.00)
38890	Interfnd rev-ED-County Depts	0.00	0.00	1,039.50	(1,039.50)
63000	Professional & special servic	0.00	42,370.00	0.00	42,370.00
		0.00	137,771.24	137,771.24	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 237 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6008 PW North County Corridor Transportation Expressway Authority

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	3,662,958.56	3,100,906.24	1,990,882.16	4,772,982.64
01010	Investment - fair value adjustm	51,669.89	36,720.48	51,669.89	36,720.48
01110	Accounts receivable	1,021,457.09	2,591,584.38	3,422,579.19	190,462.28
01130	Interest receivable- pool inves	0.00	15,378.98	0.00	15,378.98
02000	Accounts Payable	(782,600.46)	1,873,646.87	1,091,046.41	0.00
02010	Accounts payable-other	0.00	0.00	322,084.24	(322,084.24)
03610	Fund bal/Retained earnings	(3,901,815.19)	0.00	14,949.41	(3,916,764.60)
03615	Fund bal-invest. fair value adj	(51,669.89)	14,949.41	0.00	(36,720.48)
17000	Interest-pool only	0.00	0.00	69,412.37	(69,412.37)
17003	Interest-pool accrual, year-end	0.00	0.00	15,378.98	(15,378.98)
17610	Increase(decrease)-fair value o	0.00	51,669.89	36,720.48	14,949.41
23400	State-Construction	0.00	202,952.39	2,388,631.99	(2,185,679.60)
62400	Miscellaneous expense	0.00	19.50	0.00	19.50
62600	Office supplies	0.00	65.94	0.00	65.94
63100	Special audits	0.00	5,200.00	0.00	5,200.00
63280	Contracts	0.00	1,387,643.06	146.08	1,387,496.98
63640	Legal services	0.00	20,000.00	0.00	20,000.00
64600	Construction management service	0.00	92,348.90	0.00	92,348.90
66280	Operating supplies	0.00	287.59	0.00	287.59
73570	Govt fund pw administration	0.00	8,853.13	8,853.13	0.00

74220	PW Engineering services	0.00	658.35	658.35	0.00
74230	PW admin services	0.00	5,941.33	5,941.33	0.00
74250	County counsel services	0.00	9,997.57	0.00	9,997.57
74301	Funds >13 Bill-Auditor's Dept	0.00	155.00	25.00	130.00
		0.00	9,418,979.01	9,418,979.01	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 238 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6011 AC Realignment-Mental Health

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	6,827,649.06	6,827,649.06	0.00
01150	Other receivables	1,180,966.32	1,575,180.98	1,528,719.84	1,227,427.46
02010	Accounts payable-other	(1,180,966.32)	1,180,966.32	1,227,427.46	(1,227,427.46)
17000	Interest-pool only	0.00	0.00	784.03	(784.03)
22340	St-offset-MH managed care	0.00	856,253.30	92,223.16	764,030.14
22440	St-offset-MH St hosp chgs	0.00	524,865.08	66,679.08	458,186.00
22510	St-Aid - realignment	0.00	1,339,868.56	9,435,410.87	(8,095,542.31)
62400	Miscellaneous expense	0.00	8,055,076.52	1,180,966.32	6,874,110.20
		0.00	20,359,859.82	20,359,859.82	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 239 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6012 AC RealignmentSocial Services

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	13,160,154.08	13,160,154.08	0.00
01150	Other receivables	1,966,233.94	2,149,971.52	1,966,233.94	2,149,971.52
02010	Accounts payable-other	(1,966,233.94)	1,966,233.94	2,149,971.52	(2,149,971.52)
17000	Interest-pool only	0.00	0.00	1,623.28	(1,623.28)

21450	St-Asst-Adoptions Asst	0.00	960,578.78	960,578.78	0.00
21460	St-Aid realignment	0.00	1,966,233.94	15,308,502.32	(13,342,268.38)
62400	Miscellaneous expense	0.00	15,310,125.60	1,966,233.94	13,343,891.66
		0.00	35,513,297.86	35,513,297.86	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 240 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6013 AC Realignment-Health

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	3,720,981.58	3,720,981.58	0.00
01150	Other receivables	621,645.87	657,097.10	621,645.87	657,097.10
02010	Accounts payable-other	(621,645.87)	621,645.87	657,097.10	(657,097.10)
17000	Interest-pool only	0.00	0.00	423.05	(423.05)
22820	St-Aid - realignment	0.00	621,645.87	4,377,655.63	(3,756,009.76)
62400	Miscellaneous expense	0.00	4,378,078.68	621,645.87	3,756,432.81
		0.00	9,999,449.10	9,999,449.10	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 241 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6016 ER Geer Road Landfill

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	3,176,939.97	494,049.64	855,220.00	2,815,769.61
01010	Investment - fair value adjustm	44,814.08	21,662.85	44,814.08	21,662.85
01130	Interest receivable- pool inves	0.00	22,032.88	14,419.33	7,613.55
03530	Net assets-restricted-other	(3,528,768.64)	757,014.59	450,000.00	(3,221,754.05)
03610	Fund bal/Retained earnings	351,828.67	450,000.00	780,165.82	21,662.85
03615	Fund bal-invest. fair value adj	(44,814.08)	23,151.23	0.00	(21,662.85)
17000	Interest-pool only	0.00	0.00	44,049.64	(44,049.64)

17003	Interest-pool accrual, year-end	0.00	14,419.33	22,032.88	(7,613.55)
17610	Increase(decrease)-fair value o	0.00	44,814.08	21,662.85	23,151.23
46600	Operating transfers in	0.00	0.00	450,000.00	(450,000.00)
85850	Other operating transfers out	0.00	855,220.00	0.00	855,220.00
		-----	-----	-----	-----
		0.00	2,682,364.60	2,682,364.60	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 242 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6017 ER Fink Road Landfill

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----	-----	-----	-----	-----	-----
01000	Equity in Pooled Cash	17,364,564.55	295,501.08	0.00	17,660,065.63
01010	Investment - fair value adjustm	244,945.46	135,866.01	244,945.46	135,866.01
01130	Interest receivable- pool inves	0.00	156,134.22	99,419.33	56,714.89
03530	Net assets-restricted-other	(16,875,694.02)	0.00	733,815.99	(17,609,510.01)
03610	Fund bal/Retained earnings	(488,870.53)	733,815.99	109,079.45	135,866.01
03615	Fund bal-invest. fair value adj	(244,945.46)	109,079.45	0.00	(135,866.01)
17000	Interest-pool only	0.00	0.00	295,501.08	(295,501.08)
17003	Interest-pool accrual, year-end	0.00	99,419.33	156,134.22	(56,714.89)
17610	Increase(decrease)-fair value o	0.00	244,945.46	135,866.01	109,079.45
		-----	-----	-----	-----
		0.00	1,774,761.54	1,774,761.54	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 243 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6020 SO High Intensity Drug Trafficking Area (HIDTA)

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----	-----	-----	-----	-----	-----
01000	Equity in Pooled Cash	221,864.70	0.00	221,864.70	0.00
02000	Accounts Payable	0.00	221,864.70	221,864.70	0.00
03610	Fund bal/Retained earnings	(221,864.70)	0.00	0.00	(221,864.70)

26520	St-Other-OCJP Grant	0.00	221,864.70	0.00	221,864.70
		-----	-----	-----	-----
		0.00	443,729.40	443,729.40	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 244 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6022 SO Hidta 2005

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	2,962.96	4,900.00	7,862.96	0.00
01150	Other receivables	4,900.00	0.00	4,900.00	0.00
02000	Accounts Payable	(7,862.96)	7,862.96	0.00	0.00
		-----	-----	-----	-----
		0.00	12,762.96	12,762.96	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 245 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6023 SO Hidta 2006

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	(54,810.55)	115,920.22	61,109.67	0.00
01150	Other receivables	69,583.80	79,340.36	148,924.16	0.00
02000	Accounts Payable	(17,893.37)	45,238.39	27,345.02	0.00
03610	Fund bal/Retained earnings	3,120.12	0.00	0.00	3,120.12
28805	Fed-Other-HIDTA	0.00	1,012.38	46,270.91	(45,258.53)
62990	Exp. Equipment - To \$5,000 - as	0.00	9,577.94	0.00	9,577.94
65300	Rents & leases-struct & grnds	0.00	5,418.75	0.00	5,418.75
65810	Other supportive services	0.00	27,207.23	65.51	27,141.72
		-----	-----	-----	-----
		0.00	283,715.27	283,715.27	0.00



Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6024 SO Hidta 2007

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(3,534.76)	25,738.40	22,203.64	0.00
01150	Other receivables	2,852.04	11,517.18	14,369.22	0.00
02000	Accounts Payable	(1,525.35)	17,637.07	16,111.72	0.00
03610	Fund bal/Retained earnings	2,208.07	0.00	0.00	2,208.07
16010	Forfeiture/asset	0.00	0.00	5,922.50	(5,922.50)
28805	Fed-Other-HIDTA	0.00	2,122.23	8,757.77	(6,635.54)
62990	Exp. Equipment - To \$5,000 - as	0.00	5,922.50	0.00	5,922.50
65660	Special departmental expense	0.00	2,882.17	0.00	2,882.17
65810	Other supportive services	0.00	3,739.08	2,723.55	1,015.53
66280	Operating supplies	0.00	529.77	0.00	529.77
		0.00	70,088.40	70,088.40	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6100 StanCERA Pension Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	8,138,410.22	87,699,623.01	84,201,448.88	11,636,584.35
01001	Imprest (petty) cash	50.00	0.00	0.00	50.00
01010	Investment - fair value adjustm	114,800.84	89,524.94	114,800.84	89,524.94
01090	Cash with fiscal agent	27,645,566.34	0.00	0.00	27,645,566.34
01130	Interest receivable- pool inves	27,904.15	43,409.53	27,904.15	43,409.53
01131	Interest receivable- other inve	20,222.51	0.00	0.00	20,222.51
01140	Dividend receivable	338,186.19	0.00	0.00	338,186.19
01150	Other receivables	6,584,919.64	0.00	0.00	6,584,919.64
01501	Investments -Government bonds	189,839,085.48	0.00	0.00	189,839,085.48
01502	Investments - Corporate bonds	127,821,146.05	0.00	0.00	127,821,146.05

01503	Investments- Corporate stocks	463,954,066.89	0.00	0.00	463,954,066.89
01505	Investments - Foreign	146,115,740.13	0.00	0.00	146,115,740.13
01602	Buildings	2,826,253.66	0.00	0.00	2,826,253.66
01604	Equipment	817,978.44	0.00	0.00	817,978.44
01612	Accum depr- buildings	(124,897.56)	0.00	42,822.02	(167,719.58)
01614	Accum depr- equipment	(294,142.51)	0.00	73,953.30	(368,095.81)
02000	Accounts Payable	(3,505,469.29)	65,622,461.68	65,638,550.63	(3,521,558.24)
02010	Accounts payable-other	(4,839,208.95)	0.00	0.00	(4,839,208.95)
02071	Salaries and benefits payable	(66,850.27)	609,839.41	575,141.80	(32,152.66)
02635	Other post-emplmt benefits (OP	(10,026.00)	0.00	4,453.68	(14,479.68)
02706	Federal taxes withheld	(308,244.54)	0.00	0.00	(308,244.54)
02715	Retirement contribution	0.00	5,973.49	5,973.49	0.00
02757	Life insurance	0.00	1,250.00	1,250.00	0.00
03610	Fund bal/Retained earnings	(964,980,640.58)	0.00	25,275.90	(965,005,916.48)
03615	Fund bal-invest. fair value adj	(114,800.84)	25,275.90	0.00	(89,524.94)
03820	Fund bal-reserved-imprest cash	(50.00)	0.00	0.00	(50.00)
17000	Interest-pool only	0.00	0.00	213,675.68	(213,675.68)
17003	Interest-pool accrual, year-end	0.00	27,904.15	43,409.53	(15,505.38)
17610	Increase(decrease)-fair value o	0.00	114,800.84	89,524.94	25,275.90
40400	Miscellaneous Revenue	0.00	46,287.96	83,195,895.23	(83,149,607.27)
50000	Salaries and wages	0.00	1,123,711.70	432,964.17	690,747.53
50001	Non-productive salaries - vacat	0.00	149,170.70	55,830.10	93,340.60
50002	Non-productive salaries - sick	0.00	49,314.88	21,017.11	28,297.77
50003	Non-productive salaries - other	0.00	46,312.22	18,350.53	27,961.69
50100	Comp time taken	0.00	2,870.61	1,638.32	1,232.29
52000	Retirement	0.00	169,605.56	65,400.22	104,205.34
52010	Fica	0.00	102,243.38	39,886.22	62,357.16
53000	Group health insurance	0.00	159,206.33	672.09	158,534.24
53009	OPEB health ins liability	0.00	4,453.68	0.00	4,453.68
53020	Unemployment insurance	0.00	990.00	0.00	990.00
53051	Employee benefits admin fee	0.00	811.81	321.21	490.60

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 248 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6100 StanCERA Pension Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
53081	Long Term disablilty	0.00	1,199.88	475.51	724.37
55000	Auto allowance	0.00	379.99	318.94	61.05
55080	Professional development	0.00	3,103.16	1,803.16	1,300.00
55120	Employee assistance program	0.00	884.07	0.00	884.07
55130	Deferred comp mgmt/confidenti	0.00	16,843.21	6,552.40	10,290.81

55140	Cafeteria pln hlth ben cashou	0.00	9,238.94	3,801.16	5,437.78
62200	Memberships	0.00	300.00	0.00	300.00
62400	Miscellaneous expense	0.00	78,473,264.24	80,320.01	78,392,944.23
62420	Tqm employee recognition prog	0.00	11,904.10	11,904.10	0.00
62600	Office supplies	0.00	6,601.26	1,000.34	5,600.92
62790	Subscriptions	0.00	2,365.81	378.23	1,987.58
62840	Computer Software - Non Asset	0.00	887.33	0.00	887.33
62861	Computer Equipment - Non Asset	0.00	2,399.74	605.10	1,794.64
65780	Education & training	0.00	103.91	0.00	103.91
67040	Other travel expenses	0.00	23,114.06	13.36	23,100.70
67120	Credit card purchases	0.00	3,644.13	3,660.86	(16.73)
72800	Depreciation & amortization	0.00	116,775.32	0.00	116,775.32
73010	Contributions to other agencies	0.00	4,500.00	0.00	4,500.00
74011	Telecommunications	0.00	6,526.48	0.00	6,526.48
74050	Auto liability	0.00	470.00	0.00	470.00
74060	Self insured general liabilit	0.00	1,530.00	0.00	1,530.00
74080	Central services printing	0.00	8,042.21	0.00	8,042.21
74100	Mail room postage meter	0.00	15,102.17	76.37	15,025.80
74102	Presort Postage	0.00	9,018.55	1.57	9,016.98
74110	Mail room services	0.00	3,931.94	0.00	3,931.94
74120	Messenger services	0.00	710.69	0.00	710.69
74123	Salvage Disposal	0.00	148.17	0.00	148.17
74130	Data processing services	0.00	24,190.78	0.00	24,190.78
74132	Peoplesoft implementation cos	0.00	1,140.00	0.00	1,140.00
74250	County counsel services	0.00	63,941.53	0.00	63,941.53
74270	Utilities	0.00	30,420.85	0.00	30,420.85
74301	Funds >13 Bill-Auditor's Dept	0.00	9,136.76	877.00	8,259.76
74302	Funds >13 Bill-Purchasing Agent	0.00	180.00	0.00	180.00
74303	Funds >13 Bill-BM Janitor Srvcs	0.00	839.88	0.00	839.88
74304	Funds >13 Bill-Risk Management	0.00	2,369.00	354.00	2,015.00
74306	Funds >13 Bill-BM Maint Srvcs	0.00	6,286.64	0.00	6,286.64
74307	Funds >13 Bill-BM Srvcs & Suppl	0.00	37,134.66	0.00	37,134.66
74370	Stores-office supplies	0.00	2,403.82	1,201.91	1,201.91
74880	Funds >13 - A-87 charges-CEO	0.00	10,039.00	0.00	10,039.00
74881	Funds >13 - A-87 carry forward	0.00	0.00	2,610.00	(2,610.00)

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 249 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6100 StanCERA Pension Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

0.00                    235,006,114.06                    235,006,114.06                    0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 250 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6150 TTC TR Investment Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01010	Investment - fair value adjustm	8,660,202.30	5,125,395.48	8,660,202.30	5,125,395.48
01130	Interest receivable- pool inves	1,752,222.13	2,249,516.85	1,900,687.50	2,101,051.48
03610	Fund bal/Retained earnings	(1,752,222.13)	0.00	3,534,806.82	(5,287,028.95)
03615	Fund bal-invest. fair value adj	(8,660,202.30)	3,534,806.82	0.00	(5,125,395.48)
17003	Interest-pool accrual, year-end	0.00	1,900,687.50	2,249,516.85	(348,829.35)
17610	Increase(decrease)-fair value o	0.00	8,660,202.30	5,125,395.48	3,534,806.82
		0.00	21,470,608.95	21,470,608.95	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 251 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6160 AC Stanislaus County Note

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(16,613,717.08)	2,010,463.63	250,973.37	(14,854,226.82)
01010	Investment - fair value adjustm	(234,353.97)	234,353.97	114,279.56	(114,279.56)
01530	Notes receivable	16,613,717.08	250,973.37	2,010,463.63	14,854,226.82
03610	Fund bal/Retained earnings	0.00	120,074.41	0.00	120,074.41
03615	Fund bal-invest. fair value adj	234,353.97	0.00	120,074.41	114,279.56
17000	Interest-pool only	0.00	250,973.37	0.00	250,973.37
17010	Interest - other	0.00	0.00	250,973.37	(250,973.37)
17610	Increase(decrease)-fair value o	0.00	114,279.56	234,353.97	(120,074.41)
		0.00	2,981,118.31	2,981,118.31	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6170 AC HSA Repayment Note

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(9,710,058.20)	0.00	165,240.69	(9,875,298.89)
01010	Investment - fair value adjustm	(136,970.59)	136,970.59	75,974.66	(75,974.66)
01530	Notes receivable	9,710,058.20	165,240.69	0.00	9,875,298.89
03610	Fund bal/Retained earnings	0.00	60,995.93	0.00	60,995.93
03615	Fund bal-invest. fair value adj	136,970.59	0.00	60,995.93	75,974.66
17000	Interest-pool only	0.00	165,240.69	0.00	165,240.69
17010	Interest - other	0.00	0.00	165,240.69	(165,240.69)
17610	Increase(decrease)-fair value o	0.00	75,974.66	136,970.59	(60,995.93)
		0.00	604,422.56	604,422.56	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6180 JPA Stanislaus Animal Services Agency Debt Service

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	7,855,637.29	1,123,555.34	6,732,081.95
01010	Investment - fair value adjustm	0.00	51,792.62	0.00	51,792.62
02050	Due to other governments	0.00	0.00	7,475,978.00	(7,475,978.00)
03610	Fund bal/Retained earnings	0.00	51,792.62	0.00	51,792.62
03615	Fund bal-invest. fair value adj	0.00	0.00	51,792.62	(51,792.62)
17000	Interest-pool only	0.00	0.00	24,891.58	(24,891.58)
17610	Increase(decrease)-fair value o	0.00	0.00	51,792.62	(51,792.62)
63280	Contracts	0.00	768,787.63	0.00	768,787.63
85850	Other operating transfers out	0.00	354,767.71	354,767.71	0.00
		0.00	9,082,777.87	9,082,777.87	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 254 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6200 AC Miscellaneous Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,322,607.45	4,649,880.67	5,665,251.63	1,307,236.49
01110	Accounts receivable	25,772.54	26,110.28	25,772.54	26,110.28
02000	Accounts Payable	(133.00)	1,045,536.14	1,062,283.64	(16,880.50)
02300	Trust obligations	(2,348,246.99)	5,717,866.84	4,686,086.12	(1,316,466.27)
02330	Seized Assets	0.00	1,181.48	1,181.48	0.00
40400	Miscellaneous Revenue	0.00	26,110.28	26,110.28	0.00
		0.00	11,466,685.69	11,466,685.69	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 255 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6201 AC State Trust Clearing

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	82,502.55	524,943.13	523,340.97	84,104.71
02000	Accounts Payable	(32,661.06)	525,201.97	492,540.91	0.00
02300	Trust obligations	(49,841.49)	487,697.81	521,961.03	(84,104.71)
62400	Miscellaneous expense	0.00	6,754.25	6,754.25	0.00
		0.00	1,544,597.16	1,544,597.16	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 256 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6202 MH ATP-Vehicle Code Fines Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	14,709.80	70,011.20	80,298.75	4,422.25
03610	Fund bal/Retained earnings	(14,709.80)	0.00	0.00	(14,709.80)
40400	Miscellaneous Revenue	0.00	8,751.40	70,011.20	(61,259.80)
62400	Miscellaneous expense	0.00	71,547.35	0.00	71,547.35
		0.00	150,309.95	150,309.95	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 257 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6203 MH Alcohol Education Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	8,825.88	42,006.72	48,179.25	2,653.35
03610	Fund bal/Retained earnings	(8,825.88)	0.00	0.00	(8,825.88)
40400	Miscellaneous Revenue	0.00	5,250.84	42,006.72	(36,755.88)
62400	Miscellaneous expense	0.00	42,928.41	0.00	42,928.41
		0.00	90,185.97	90,185.97	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 258 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6204 MH Drug Education Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,183.36	12,537.98	12,969.22	752.12
02000	Accounts Payable	0.00	50.40	50.40	0.00
02075	Use Tax Holding Liability	(24.08)	24.08	0.00	0.00
02300	Trust obligations	0.00	50.40	50.40	0.00
03610	Fund bal/Retained earnings	(1,159.28)	0.00	0.00	(1,159.28)
40400	Miscellaneous Revenue	0.00	1,366.03	12,487.58	(11,121.55)
62400	Miscellaneous expense	0.00	11,528.71	0.00	11,528.71
		0.00	25,557.60	25,557.60	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 259 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6207 AS Veterinarian Bills Collected Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	5,198.77	2,059.30	3,627.59	3,630.48
02000	Accounts Payable	(321.85)	1,883.82	1,743.77	(181.80)
03610	Fund bal/Retained earnings	(4,876.92)	0.00	0.00	(4,876.92)
40400	Miscellaneous Revenue	0.00	3,487.54	2,059.30	1,428.24
		0.00	7,430.66	7,430.66	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 260 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6211 PKS Burbank-Paradise Hall Cleanup Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	757.30	0.00	0.00	757.30
03610	Fund bal/Retained earnings	(757.30)	0.00	0.00	(757.30)



0.00 0.00 0.00 0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 261 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6219 CLK County Clerk Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	70,791.48	591,812.89	591,941.89	70,662.48
02000	Accounts Payable	(1,125.00)	12,920.00	13,090.00	(1,295.00)
03610	Fund bal/Retained earnings	(69,666.48)	0.00	0.00	(69,666.48)
40400	Miscellaneous Revenue	0.00	7,459.00	595,127.89	(587,668.89)
62400	Miscellaneous expense	0.00	587,967.89	0.00	587,967.89
		0.00	1,200,159.78	1,200,159.78	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 262 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6221 CLK County Recorder Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(22,018.24)	4,730,970.35	4,740,337.07	(31,384.96)
02000	Accounts Payable	0.00	812,131.21	812,131.21	0.00
03610	Fund bal/Retained earnings	22,018.24	0.00	0.00	22,018.24
40400	Miscellaneous Revenue	0.00	62,770.70	4,793,150.05	(4,730,379.35)
40420	Cash over/short	0.00	8.00	428.00	(420.00)
62400	Miscellaneous expense	0.00	4,740,200.07	34.00	4,740,166.07
		0.00	10,346,080.33	10,346,080.33	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6222 CSA Domestic Violence Program Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	9,075.62	81,446.84	81,229.53	9,292.93
03610	Fund bal/Retained earnings	(9,075.62)	0.00	0.00	(9,075.62)
40400	Miscellaneous Revenue	0.00	1,260.96	81,446.84	(80,185.88)
62400	Miscellaneous expense	0.00	79,968.57	0.00	79,968.57
		0.00	162,676.37	162,676.37	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6228 AC Employees' Deposit Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	19,479.44	91,775.96	85,845.57	25,409.83
02000	Accounts Payable	0.00	1,617.44	1,617.44	0.00
03610	Fund bal/Retained earnings	(19,479.44)	0.00	0.00	(19,479.44)
40400	Miscellaneous Revenue	0.00	4,999.60	91,869.42	(86,869.82)
62400	Miscellaneous expense	0.00	80,939.43	0.00	80,939.43
		0.00	179,332.43	179,332.43	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6229 DAFS FS-Child Support Enforcement Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(0.56)	15,765,120.89	15,765,120.89	(0.56)
03610	Fund bal/Retained earnings	0.56	0.00	0.00	0.56
40400	Miscellaneous Revenue	0.00	4,015.89	15,559,008.89	(15,554,993.00)
62400	Miscellaneous expense	0.00	15,761,105.00	206,112.00	15,554,993.00
		0.00	31,530,241.78	31,530,241.78	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 266 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6234 PW Imprvmt of Claratina Ave @ Coffee Rd-Ts

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	52,957.18	901.20	0.00	53,858.38
01010	Investment - fair value adjustm	747.02	414.35	747.02	414.35
03610	Fund bal/Retained earnings	(52,957.18)	0.00	332.67	(53,289.85)
03615	Fund bal-invest. fair value adj	(747.02)	332.67	0.00	(414.35)
17000	Interest-pool only	0.00	0.00	901.20	(901.20)
17610	Increase(decrease)-fair value o	0.00	747.02	414.35	332.67
		0.00	2,395.24	2,395.24	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 267 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6235 HSA Hospital Education Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	38,671.46	42,010.64	7,683.54	72,998.56

02000	Accounts Payable	0.00	10,146.04	10,146.04	0.00
03610	Fund bal/Retained earnings	(38,671.46)	0.00	0.00	(38,671.46)
40400	Miscellaneous Revenue	0.00	0.00	42,010.64	(42,010.64)
60600	Food	0.00	54.00	0.00	54.00
65600	Special dept expense-medical	0.00	10,146.04	2,527.50	7,618.54
74302	Funds >13 Bill-Purchasing Agent	0.00	11.00	0.00	11.00
		-----	-----	-----	-----
		0.00	62,367.72	62,367.72	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 268 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6236 PW Imprvmt of Pelendale/Sisk/Hwy 99

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	549,350.11	3,698.28	402,370.72	150,677.67
01010	Investment - fair value adjustm	7,749.16	1,159.22	7,749.16	1,159.22
02000	Accounts Payable	0.00	402,370.72	402,370.72	0.00
03610	Fund bal/Retained earnings	(549,350.11)	0.00	6,589.94	(555,940.05)
03615	Fund bal-invest. fair value adj	(7,749.16)	6,589.94	0.00	(1,159.22)
17000	Interest-pool only	0.00	0.00	3,698.28	(3,698.28)
17610	Increase(decrease)-fair value o	0.00	7,749.16	1,159.22	6,589.94
63280	Contracts	0.00	402,370.72	0.00	402,370.72
		-----	-----	-----	-----
		0.00	823,938.04	823,938.04	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 269 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6238 PW Imprvmt of Monte Vista @ Golden St-Ts

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	27,902.11	474.83	0.00	28,376.94
01010	Investment - fair value adjustm	393.59	218.32	393.59	218.32

03610	Fund bal/Retained earnings	(27,902.11)	0.00	175.27	(28,077.38)
03615	Fund bal-invest. fair value adj	(393.59)	175.27	0.00	(218.32)
17000	Interest-pool only	0.00	0.00	474.83	(474.83)
17610	Increase(decrease)-fair value o	0.00	393.59	218.32	175.27
		-----	-----	-----	-----
		0.00	1,262.01	1,262.01	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 270 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6242 PW Imprvmt of Pelandale @ Dale-Ts

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	2,273.24	38.69	0.00	2,311.93
01010	Investment - fair value adjustm	32.07	17.79	32.07	17.79
03610	Fund bal/Retained earnings	(2,273.24)	0.00	14.28	(2,287.52)
03615	Fund bal-invest. fair value adj	(32.07)	14.28	0.00	(17.79)
17000	Interest-pool only	0.00	0.00	38.69	(38.69)
17610	Increase(decrease)-fair value o	0.00	32.07	17.79	14.28
		-----	-----	-----	-----
		0.00	102.83	102.83	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 271 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6243 PW Imprvmt of Pelandale @ McHenry-Ts

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	1,186.78	20.20	0.00	1,206.98
01010	Investment - fair value adjustm	16.74	9.29	16.74	9.29
03610	Fund bal/Retained earnings	(1,186.78)	0.00	7.45	(1,194.23)
03615	Fund bal-invest. fair value adj	(16.74)	7.45	0.00	(9.29)
17000	Interest-pool only	0.00	0.00	20.20	(20.20)
17610	Increase(decrease)-fair value o	0.00	16.74	9.29	7.45

0.00

53.68

53.68

0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 272 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6245 PW Imprvmt of Pelandale @ MID Lateral #6-Brdg

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	986.07	16.77	0.00	1,002.84
01010	Investment - fair value adjustm	13.91	7.72	13.91	7.72
03610	Fund bal/Retained earnings	(986.07)	0.00	6.19	(992.26)
03615	Fund bal-invest. fair value adj	(13.91)	6.19	0.00	(7.72)
17000	Interest-pool only	0.00	0.00	16.77	(16.77)
17610	Increase(decrease)-fair value o	0.00	13.91	7.72	6.19
		0.00	44.59	44.59	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 273 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6246 PW Imprvmt of Kiernan @ Stoddard-Ts

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	5,997.45	102.06	0.00	6,099.51
01010	Investment - fair value adjustm	84.60	46.93	84.60	46.93
02300	Trust obligations	200.00	0.00	0.00	200.00
03610	Fund bal/Retained earnings	(6,197.45)	0.00	37.67	(6,235.12)
03615	Fund bal-invest. fair value adj	(84.60)	37.67	0.00	(46.93)
17000	Interest-pool only	0.00	0.00	102.06	(102.06)
17610	Increase(decrease)-fair value o	0.00	84.60	46.93	37.67
		0.00	271.26	271.26	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 274 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6248 DO NOT USE-PW Imprvmt of KS Ave-Carpenter/Diablo Hill

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	3.90	0.00	0.00	3.90
03610	Fund bal/Retained earnings	(3.90)	0.00	0.00	(3.90)
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 275 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6250 DO NOT USE-PW Imprvmt of Oakdale Rd-Riverbank/Claribel

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2.72	0.01	0.00	2.73
01010	Investment - fair value adjustm	0.04	0.02	0.04	0.02
03610	Fund bal/Retained earnings	(2.72)	0.00	0.02	(2.74)
03615	Fund bal-invest. fair value adj	(0.04)	0.02	0.00	(0.02)
17000	Interest-pool only	0.00	0.00	0.01	(0.01)
17610	Increase(decrease)-fair value o	0.00	0.04	0.02	0.02
		0.00	0.09	0.09	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 276 of 637

Currency: USD  
Balance Type: Year to Date

Fund Range: 1725 to 8999

Fund: 6252 AC Earl Pride Scholarship Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	59,237.56	976.87	3,008.00	57,206.43
01010	Investment - fair value adjustm	835.61	440.11	835.61	440.11
02000	Accounts Payable	0.00	3,008.00	3,008.00	0.00
03610	Fund bal/Retained earnings	(9,928.13)	0.00	395.50	(10,323.63)
03615	Fund bal-invest. fair value adj	(835.61)	395.50	0.00	(440.11)
03640	Fund bal-designated-subsequent	(1,102.78)	0.00	0.00	(1,102.78)
03870	Fund bal-reserved-other	(48,206.65)	0.00	0.00	(48,206.65)
17000	Interest-pool only	0.00	0.00	976.87	(976.87)
17610	Increase(decrease)-fair value o	0.00	835.61	440.11	395.50
62400	Miscellaneous expense	0.00	3,008.00	0.00	3,008.00
		0.00	8,664.09	8,664.09	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 277 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6254 AC Credit Card Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	351,022.25	3,036,286.15	3,092,616.85	294,691.55
02000	Accounts Payable	0.00	2,845,857.93	2,845,857.93	0.00
03610	Fund bal/Retained earnings	(351,022.25)	0.00	0.00	(351,022.25)
67120	Credit card purchases	0.00	3,092,616.85	3,036,286.15	56,330.70
		0.00	8,974,760.93	8,974,760.93	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 278 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999



Fund: 6255 TTC Superior Court Collection Div Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	479,937.16	5,380,899.44	5,337,457.89	523,378.71
02000	Accounts Payable	(198,041.78)	2,536,561.89	2,338,520.11	0.00
03610	Fund bal/Retained earnings	(281,895.38)	0.00	0.00	(281,895.38)
40400	Miscellaneous Revenue	0.00	771,897.33	5,620,194.12	(4,848,296.79)
62400	Miscellaneous expense	0.00	5,073,326.03	466,512.57	4,606,813.46
		0.00	13,762,684.69	13,762,684.69	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 279 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6259 SO Officer's Subpoena Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	11,623.17	0.00	0.00	11,623.17
03610	Fund bal/Retained earnings	(11,623.17)	0.00	0.00	(11,623.17)
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 280 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6265 PKS Parks and Recreation Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,975.00	3,150.00	2,550.00	2,575.00
02000	Accounts Payable	0.00	2,550.00	2,550.00	0.00
03610	Fund bal/Retained earnings	(1,975.00)	0.00	0.00	(1,975.00)
40400	Miscellaneous Revenue	0.00	2,550.00	3,150.00	(600.00)

0.00

8,250.00

8,250.00

0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 281 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6266 PW PW-Bldg Inspection Deposit Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	7,562.26	0.00	0.00	7,562.26
03610	Fund bal/Retained earnings	(7,562.26)	0.00	0.00	(7,562.26)
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 282 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6272 AC Refund of Taxes Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	14,150.07	10.21	10.21	14,150.07
03610	Fund bal/Retained earnings	(14,150.07)	0.00	0.00	(14,150.07)
		0.00	10.21	10.21	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 283 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6273 PW Road Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,913,368.26	47,389.71	91,794.07	1,868,963.90
02000	Accounts Payable	0.00	2,580.00	2,580.00	0.00
02300	Trust obligations	(3,697.19)	0.00	0.00	(3,697.19)
03610	Fund bal/Retained earnings	(1,909,671.07)	0.00	0.00	(1,909,671.07)
37346	PW Hwy 132/Hart Rd Mitigation	0.00	0.00	693.00	(693.00)
37347	PW Galaxy/McHenry Traffic Mitig	0.00	0.00	16,000.00	(16,000.00)
40400	Miscellaneous Revenue	0.00	107,794.07	46,696.71	61,097.36
		0.00	157,763.78	157,763.78	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 284 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6274 AC Sales Tax Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(96,724.75)	189,910.84	223,913.23	(130,727.14)
01110	Accounts receivable	3.21	41.92	3.21	41.92
01112	Accounts receivable clearing	0.00	1.80	1.80	0.00
02000	Accounts Payable	23,565.23	344,279.84	360,767.31	7,077.76
02074	Sales Tax Liability	0.00	5,730.43	5,730.43	0.00
02075	Use Tax Holding Liability	(34,255.18)	214,740.03	161,208.18	19,276.67
03610	Fund bal/Retained earnings	107,411.49	0.00	0.00	107,411.49
40400	Miscellaneous Revenue	0.00	9,981.80	13,062.50	(3,080.70)
40420	Cash over/short	0.00	13.12	13.12	0.00
		0.00	764,699.78	764,699.78	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 285 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6279 CSA Social Services-Peter Hanu Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	495.19	0.00	0.00	495.19
03610	Fund bal/Retained earnings	(495.19)	0.00	0.00	(495.19)
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 286 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6280 CSA Social Services-Collections

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	318,976.74	801,700.12	825,198.33	295,478.53
02000	Accounts Payable	0.00	67,018.67	67,018.67	0.00
03610	Fund bal/Retained earnings	(318,976.74)	0.00	0.00	(318,976.74)
40400	Miscellaneous Revenue	0.00	1,792.92	799,328.44	(797,535.52)
62400	Miscellaneous expense	0.00	757,850.66	100.00	757,750.66
62402	Recovery Trust Voucher	0.00	62,407.75	3,620.60	58,787.15
73695	Govt fund - Social services	0.00	4,495.92	0.00	4,495.92
		0.00	1,695,266.04	1,695,266.04	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 287 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6282 CSA Social Services-Substitute Payee Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	19,209.49	19,209.49	0.00

40400	Miscellaneous Revenue	0.00	0.00	19,209.49	(19,209.49)
62400	Miscellaneous expense	0.00	19,209.49	0.00	19,209.49
		-----	-----	-----	-----
		0.00	38,418.98	38,418.98	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 288 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6286 AC StateRedemption Fees Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	34,234.05	52,954.00	50,910.00	36,278.05
02000	Accounts Payable	0.00	50,884.00	50,884.00	0.00
03610	Fund bal/Retained earnings	(34,234.05)	0.00	0.00	(34,234.05)
12800	Tax dedeed land sale appro.	0.00	6.00	0.00	6.00
40400	Miscellaneous Revenue	0.00	20.00	52,954.00	(52,934.00)
62400	Miscellaneous expense	0.00	50,884.00	0.00	50,884.00
		-----	-----	-----	-----
		0.00	154,748.00	154,748.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 289 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6288 TTC Tax Collector-Recording Fee Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	(19,698.73)	48,115.61	28,416.88	0.00
02000	Accounts Payable	0.00	22.00	22.00	0.00
03610	Fund bal/Retained earnings	19,698.73	0.00	0.00	19,698.73
30000	Assessment & tax collection fee	0.00	0.00	110.00	(110.00)
33000	Recording fees	0.00	0.00	924.00	(924.00)
40400	Miscellaneous Revenue	0.00	8,362.28	47,081.61	(38,719.33)
62400	Miscellaneous expense	0.00	20,076.60	22.00	20,054.60
		-----	-----	-----	-----

0.00                      76,576.49                      76,576.49                      0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 290 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6289 TTC Tax Deeded Land Sales Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	94,512.23	172,074.67	94,292.84	172,294.06
02000	Accounts Payable	0.00	85,627.73	85,627.73	0.00
03610	Fund bal/Retained earnings	(94,512.23)	0.00	0.00	(94,512.23)
40400	Miscellaneous Revenue	0.00	85,627.73	172,074.67	(86,446.94)
62400	Miscellaneous expense	0.00	8,665.11	0.00	8,665.11
		0.00	351,995.24	351,995.24	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 291 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6290 TTC Tax Deposit-In-Lieu of Bond Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	674,203.94	417,558.78	890,995.72	200,767.00
02300	Trust obligations	(674,203.94)	1,226,283.45	752,846.51	(200,767.00)
		0.00	1,643,842.23	1,643,842.23	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 292 of 637

Currency: USD

Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6291 TTC Taxes Overpaid-Refundable Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(1,501,492.23)	8,191,489.22	6,542,102.49	147,894.50
03610	Fund bal/Retained earnings	1,501,492.23	0.00	0.00	1,501,492.23
16510	Refund of tax penalty	0.00	139,164.42	3,519,594.95	(3,380,430.53)
40400	Miscellaneous Revenue	0.00	0.00	0.30	(0.30)
40840	Returned ck fee	0.00	200.00	200.00	0.00
62400	Miscellaneous expense	0.00	2,408,439.22	677,395.12	1,731,044.10
		0.00	10,739,292.86	10,739,292.86	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 293 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6292 CSA Integrated Childrens' Services Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	155.00	155.00	0.00
40400	Miscellaneous Revenue	0.00	155.00	155.00	0.00
		0.00	310.00	310.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 294 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6295 AC ISI Salaries & Benefits Payable

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	(5,862,080.99)	363,317,526.01	358,660,901.76	(1,205,456.74)
01150	Other receivables	181.44	46,287.96	46,287.96	181.44
02000	Accounts Payable	0.00	281,867,459.14	284,659,405.88	(2,791,946.74)
02701	Net payroll	5,917,947.06	165,177,467.28	171,099,979.69	(4,565.35)
02705	F.I.C.A. tax	(3,307.74)	35,933,702.52	35,933,702.09	(3,307.31)
02706	Federal taxes withheld	(866.39)	24,004,430.79	24,002,877.92	686.48
02707	State income taxes withheld	(14.91)	8,199,427.74	8,199,414.06	(1.23)
02708	State disability taxes	28.70	1,756,538.26	1,756,538.26	28.70
02709	State unemployment tax	(4,119.47)	0.00	0.00	(4,119.47)
02715	Retirement contribution	0.00	51,493,692.20	51,493,692.20	0.00
02717	Deferred compensation	(1,784.20)	8,624,290.11	8,622,526.66	(20.75)
02718	PARS retirement	30.12	824,418.55	824,418.55	30.12
02719	Savings bonds	0.00	155,953.64	155,953.64	0.00
02720	Deferred Comp - Diversified	0.00	301,411.90	301,411.90	0.00
02725	Deductions SMC quarter time clu	0.00	26,129.71	26,129.71	0.00
02726	Deductions United Way	0.00	123,962.28	123,962.28	0.00
02727	Deductions United Way-SCEA Agen	0.00	49,217.14	49,217.14	0.00
02728	SEIU United Way	0.00	47,451.30	47,451.30	0.00
02729	SEIU Agency shop fee	0.00	82,718.57	82,718.57	0.00
02730	Dues - Nursing Association	0.00	59,283.35	59,283.35	0.00
02731	Dues - Local Union #535	0.00	399,089.20	399,089.20	0.00
02732	Dues - Operating Engineers	0.00	39,065.82	39,065.82	0.00
02733	Dues - Sheriff's department	0.00	785.40	785.40	0.00
02734	Dues/Insurance SCEA	0.00	549,940.10	549,940.10	0.00
02735	Dues - Scenic resident physicia	0.00	21,300.39	21,300.39	0.00
02736	Dues - CPPCA	0.00	7,804.35	7,804.35	0.00
02737	Dues - Emergency dispatch assc.	0.00	2,353.89	2,353.89	0.00
02738	Sheriff's foundation	0.00	44,600.00	44,600.00	0.00
02739	District Attorney's Association	0.00	3,927.00	3,927.00	0.00
02740	Dues - probation officers	0.00	14,625.18	14,625.18	0.00
02741	Dues - SCEA Agency shop fee	0.00	101,228.80	101,228.80	0.00
02742	Dues - Goyette & Assoc	0.00	58,129.16	58,129.16	0.00
02743	Dues - DSA professional	(43,998.76)	340,394.72	297,264.76	(868.80)
02744	DSA Agency service fee	(984.00)	9,741.60	8,757.60	0.00
02745	DA Investigator's LTD	0.00	3,432.00	3,432.00	0.00
02746	Stan Co. Group Supervisors Asso	0.00	49,110.00	49,110.00	0.00
02747	Stan Co. Group Supervisors Shop	0.00	11,010.00	11,010.00	0.00
02749	CNA agency service fee	0.00	21,525.70	21,525.70	0.00
02750	Dependent care/Medical reimburs	(4,795.64)	695,605.40	690,907.18	(97.42)
02751	Attorney disability insurance	0.00	66,775.06	66,775.06	0.00
02752	Aetna insurance deduction	0.00	17,425.34	17,425.34	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 295 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999



Fund: 6295 AC ISI Salaries & Benefits Payable

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
02753	Takecare cafeteria plan	(36,124.97)	9,119,927.47	9,132,503.57	(48,701.07)
02755	Dental plan	(4,174.69)	4,260,927.92	4,260,927.92	(4,174.69)
02756	Vision plan	(797.37)	980,516.73	980,516.73	(797.37)
02757	Life insurance	0.00	1,018,054.85	953,188.20	64,866.65
02759	OE3 Cafeteria Plan	0.00	11,232.00	13,104.00	(1,872.00)
02760	Long term disability	10,532.35	61,170.99	60,044.06	11,659.28
02761	Blue Cross	(19,161.98)	9,401,987.65	8,158,185.06	1,224,640.61
02762	Kaiser	39,350.94	27,983,019.18	25,251,347.06	2,771,023.06
02763	Aetna	6,651.08	0.00	0.00	6,651.08
02764	Stan Co Sheriff Supervisor's A	0.00	35,042.65	35,042.65	0.00
02766	DSA medical trust	0.00	316,760.18	316,760.18	0.00
02767	DA Investigator's medical trust	0.00	11,346.24	11,346.24	0.00
02769	Sheriff Management Association	0.00	12,171.60	12,171.60	0.00
02772	SDA Professional Dues	0.00	270,820.54	270,820.54	0.00
02773	SDA Agency Service Fee	0.00	1,582.45	1,582.45	0.00
02774	FSA fees	0.00	8,225.71	23,689.31	(15,463.60)
02781	Attachments	3,444.03	945,394.62	945,294.62	3,544.03
02782	Miscellaneous	(273.47)	15,996.85	16,096.59	(373.21)
02787	Health Plan of San Joaquin	4,303.47	7,031,618.33	7,037,429.77	(1,507.97)
02788	Blue Cross - Hlth Savings Acct	0.00	250,223.77	250,223.77	0.00
02789	Kaiser - Hlth Savings Acct	0.00	250,521.86	250,521.86	0.00
02790	Prepaid legal	0.00	4,002.07	4,002.07	0.00
02791	SEIU AllState Insurance	0.00	20,473.50	20,473.50	0.00
03610	Fund bal/Retained earnings	15.39	0.00	0.00	15.39
37320	Administrative fee	0.00	190,084.00	190,116.00	(32.00)
40400	Miscellaneous Revenue	0.00	0.00	21.12	(21.12)
		0.00	1,006,750,338.72	1,006,750,338.72	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 296 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6296 CSA Welfare Clearing-Sub Payee

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	19,209.49	19,209.49	0.00
40400	Miscellaneous Revenue	0.00	0.00	19,209.49	(19,209.49)
62400	Miscellaneous expense	0.00	19,209.49	0.00	19,209.49

-----  
0.00                      38,418.98                      38,418.98                      0.00  
-----

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 297 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6298 CSA Welfare Clearing-Other

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(1,385.00)	129,945,192.76	129,943,807.76	0.00
02000	Accounts Payable	(498,503.00)	6,308,857.96	6,293,415.96	(483,061.00)
02757	Life insurance	0.00	3.60	3.60	0.00
03610	Fund bal/Retained earnings	499,888.00	0.00	0.00	499,888.00
40400	Miscellaneous Revenue	0.00	15,186,446.33	114,864,998.87	(99,678,552.54)
62400	Miscellaneous expense	0.00	114,258,859.83	14,597,134.29	99,661,725.54
		0.00	265,699,360.48	265,699,360.48	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 298 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6299 TTC Collection Division Clearing

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	299,580.37	7,621,744.86	7,636,571.86	284,753.37
02300	Trust obligations	(1,417.00)	0.00	0.00	(1,417.00)
03610	Fund bal/Retained earnings	(298,163.37)	0.00	0.00	(298,163.37)
40400	Miscellaneous Revenue	0.00	23,006.32	7,103,592.18	(7,080,585.86)
40420	Cash over/short	0.00	16.25	46.00	(29.75)
40510	Returned checks	0.00	11,985.07	874.72	11,110.35
40531	Refund - collection division	0.00	108,239.18	25,214.93	83,024.25
62400	Miscellaneous expense	0.00	7,544,144.61	542,836.60	7,001,308.01
		0.00	15,309,136.29	15,309,136.29	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6300 AC Municipal Court Clearing

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,692,416.28	24,072,874.92	24,096,650.93	1,668,640.27
02000	Accounts Payable	(801,925.84)	18,008,419.36	17,209,809.25	(3,315.73)
03610	Fund bal/Retained earnings	(890,490.44)	0.00	0.00	(890,490.44)
40400	Miscellaneous Revenue	0.00	510,795.61	23,882,931.09	(23,372,135.48)
40420	Cash over/short	0.00	566.19	350.24	215.95
40510	Returned checks	0.00	42,604.41	300.00	42,304.41
62400	Miscellaneous expense	0.00	23,654,894.34	1,175,083.13	22,479,811.21
63850	Bank costs	0.00	80,476.68	5,506.87	74,969.81
		0.00	66,370,631.51	66,370,631.51	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6304 PW Imprvmt of Orange Blossom @ SR108-Ts

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	4,664.48	79.37	0.00	4,743.85
01010	Investment - fair value adjustm	65.80	36.50	65.80	36.50
03610	Fund bal/Retained earnings	(4,664.48)	0.00	29.30	(4,693.78)
03615	Fund bal-invest. fair value adj	(65.80)	29.30	0.00	(36.50)
17000	Interest-pool only	0.00	0.00	79.37	(79.37)
17610	Increase(decrease)-fair value o	0.00	65.80	36.50	29.30
		0.00	210.97	210.97	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 301 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6305 PW Imprvmt of Starlite Place Subdivision

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	357,411.19	6,082.23	0.00	363,493.42
01010	Investment - fair value adjustm	5,041.66	2,796.50	5,041.66	2,796.50
03610	Fund bal/Retained earnings	(357,411.19)	0.00	2,245.16	(359,656.35)
03615	Fund bal-invest. fair value adj	(5,041.66)	2,245.16	0.00	(2,796.50)
17000	Interest-pool only	0.00	0.00	6,082.23	(6,082.23)
17610	Increase(decrease)-fair value o	0.00	5,041.66	2,796.50	2,245.16
		0.00	16,165.55	16,165.55	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 302 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6306 PW Imprvmt of Hwy 120/Stearns Rd-Ts

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	12,898.06	219.48	0.00	13,117.54
01010	Investment - fair value adjustm	181.94	100.92	181.94	100.92
03610	Fund bal/Retained earnings	(12,898.06)	0.00	81.02	(12,979.08)
03615	Fund bal-invest. fair value adj	(181.94)	81.02	0.00	(100.92)
17000	Interest-pool only	0.00	0.00	219.48	(219.48)
17610	Increase(decrease)-fair value o	0.00	181.94	100.92	81.02
		0.00	583.36	583.36	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 303 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6307 PW Imprvmt of Hwy 120/Dillwood

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	66,114.10	1,125.10	0.00	67,239.20
01010	Investment - fair value adjustm	932.61	517.30	932.61	517.30
03610	Fund bal/Retained earnings	(66,114.10)	0.00	415.31	(66,529.41)
03615	Fund bal-invest. fair value adj	(932.61)	415.31	0.00	(517.30)
17000	Interest-pool only	0.00	0.00	1,125.10	(1,125.10)
17610	Increase(decrease)-fair value o	0.00	932.61	517.30	415.31
		0.00	2,990.32	2,990.32	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 304 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6308 AC Absent Heirs Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	14,051.14	273,627.00	12,918.93	274,759.21
02000	Accounts Payable	0.00	12,918.93	12,918.93	0.00
03610	Fund bal/Retained earnings	(14,051.14)	0.00	0.00	(14,051.14)
40400	Miscellaneous Revenue	0.00	0.00	273,627.00	(273,627.00)
62400	Miscellaneous expense	0.00	12,918.93	0.00	12,918.93
		0.00	299,464.86	299,464.86	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 305 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6309 StanCOG Abandoned Vehicle Abatement

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	92,580.24	421,706.96	507,607.54	6,679.66
01010	Investment - fair value adjustm	1,305.94	51.39	1,305.94	51.39
02000	Accounts Payable	(86,809.16)	412,157.63	325,348.47	0.00
03610	Fund bal/Retained earnings	(5,771.08)	0.00	1,254.55	(7,025.63)
03615	Fund bal-invest. fair value adj	(1,305.94)	1,254.55	0.00	(51.39)
17000	Interest-pool only	0.00	0.00	908.58	(908.58)
17610	Increase(decrease)-fair value o	0.00	1,305.94	51.39	1,254.55
40400	Miscellaneous Revenue	0.00	0.00	420,798.38	(420,798.38)
62400	Miscellaneous expense	0.00	420,798.38	0.00	420,798.38
		0.00	1,257,274.85	1,257,274.85	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 306 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6313 AC Incorporated Cities-Ceres

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	94,041.43	3,462,410.16	3,737,814.88	(181,363.29)
02000	Accounts Payable	(13,952.63)	3,331,755.39	3,317,802.76	0.00
03610	Fund bal/Retained earnings	(80,088.80)	0.00	0.00	(80,088.80)
10000	Property taxes-current secured	0.00	0.00	1,618,588.29	(1,618,588.29)
10005	Property Taxes-Unitary	0.00	0.00	36,059.57	(36,059.57)
10007	Property Taxes-SRAF Loan	0.00	514,848.95	257,424.48	257,424.47
10215	Ceres amended rda pass thru	0.00	920.88	38,481.46	(37,560.58)
10220	Ceres rda pass thru increment	0.00	5,106.81	151,020.03	(145,913.22)
10400	Property taxes-current unsecure	0.00	0.00	83,401.58	(83,401.58)
11000	Property taxes-prior unsecured	0.00	206.26	4,219.71	(4,013.45)
11781	07/08 supplemental property tax	0.00	16,691.87	831.59	15,860.28
11799	06/07 Supplemental property tax	0.00	726.32	25,439.40	(24,713.08)
12750	FHA in lieu tax apportionment	0.00	0.00	959.05	(959.05)
17010	Interest - other	0.00	0.00	695.56	(695.56)
24400	State-Homeowners' prop tax reli	0.00	13,349.96	40,672.79	(27,322.83)
30200	Special assessments	0.00	0.00	1,204,636.38	(1,204,636.38)
62400	Miscellaneous expense	0.00	3,060,378.28	0.00	3,060,378.28
63490	Property tax administration cos	0.00	111,652.65	0.00	111,652.65
		0.00	10,518,047.53	10,518,047.53	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6314 AC Incorporated Cities-Hughson

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	4,521.06	482,334.87	513,526.96	(26,671.03)
02000	Accounts Payable	(1,564.39)	466,459.89	464,895.50	0.00
03610	Fund bal/Retained earnings	(2,956.67)	0.00	0.00	(2,956.67)
10000	Property taxes-current secured	0.00	0.00	184,867.32	(184,867.32)
10005	Property Taxes-Unitary	0.00	0.00	3,872.00	(3,872.00)
10007	Property Taxes-SRAF Loan	0.00	63,295.32	31,647.66	31,647.66
10225	Hughson rda pass thru	0.00	258.85	10,252.87	(9,994.02)
10227	Hughson 2007 annex rda pass thr	0.00	169.79	170.54	(0.75)
10400	Property taxes-current unsecure	0.00	0.00	9,525.85	(9,525.85)
11000	Property taxes-prior unsecured	0.00	22.14	453.67	(431.53)
11781	07/08 supplemental property tax	0.00	2,236.15	111.41	2,124.74
11799	06/07 Supplemental property tax	0.00	92.84	3,251.58	(3,158.74)
12750	FHA in lieu tax apportionment	0.00	0.00	102.95	(102.95)
17010	Interest - other	0.00	0.00	75.35	(75.35)
24400	State-Homeowners' prop tax reli	0.00	1,524.79	4,654.75	(3,129.96)
30200	Special assessments	0.00	0.00	233,551.22	(233,551.22)
62400	Miscellaneous expense	0.00	433,247.84	0.00	433,247.84
63490	Property tax administration cos	0.00	11,317.15	0.00	11,317.15
		0.00	1,460,959.63	1,460,959.63	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6315 AC Incorporated Cities-Modesto

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	291,418.93	16,221,677.35	17,701,123.51	(1,188,027.23)
02000	Accounts Payable	(58,933.06)	15,544,392.92	15,485,459.86	0.00
03610	Fund bal/Retained earnings	(232,485.87)	0.00	0.00	(232,485.87)
10000	Property taxes-current secured	0.00	0.00	11,044,739.50	(11,044,739.50)
10005	Property Taxes-Unitary	0.00	0.00	202,477.21	(202,477.21)
10007	Property Taxes-SRAF Loan	0.00	2,749,159.39	1,374,579.70	1,374,579.69
10210	Co of Stanislaus rda pass thru	0.00	38.61	34.23	4.38
10230	Modesto original rda pass thru	0.00	790.23	5,236.22	(4,445.99)
10400	Property taxes-current unsecure	0.00	0.00	569,108.20	(569,108.20)
11000	Property taxes-prior unsecured	0.00	1,386.88	28,276.89	(26,890.01)
11781	07/08 supplemental property tax	0.00	88,826.90	4,425.36	84,401.54
11799	06/07 Supplemental property tax	0.00	3,705.34	129,779.72	(126,074.38)
12680	Other taxes-aircraft tax	0.00	0.00	246,127.95	(246,127.95)
12750	FHA in lieu tax apportionment	0.00	0.00	6,448.43	(6,448.43)
16500	Penalties on delinquent taxes	0.00	303.48	10,776.32	(10,472.84)
17010	Interest - other	0.00	761.00	17,542.68	(16,781.68)
24400	State-Homeowners' prop tax reli	0.00	91,096.23	276,837.51	(185,741.28)
30200	Special assessments	0.00	0.00	2,305,158.17	(2,305,158.17)
40400	Miscellaneous Revenue	0.00	0.00	1,330.80	(1,330.80)
62400	Miscellaneous expense	0.00	14,110,880.16	0.00	14,110,880.16
63490	Property tax administration cos	0.00	596,443.77	0.00	596,443.77
		0.00	49,409,462.26	49,409,462.26	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 309 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6316 AC Incorporated Cities-Newman

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	25,832.29	823,481.88	886,024.42	(36,710.25)
02000	Accounts Payable	(4,199.32)	797,699.24	793,499.92	0.00
03610	Fund bal/Retained earnings	(21,632.97)	0.00	0.00	(21,632.97)
10000	Property taxes-current secured	0.00	0.00	467,385.55	(467,385.55)
10005	Property Taxes-Unitary	0.00	0.00	12,553.93	(12,553.93)
10007	Property Taxes-SRAF Loan	0.00	116,772.11	58,386.06	58,386.05
10250	Newman rda pass thru increment	0.00	0.00	19.36	(19.36)
10400	Property taxes-current unsecure	0.00	0.00	24,082.84	(24,082.84)
11000	Property taxes-prior unsecured	0.00	62.91	1,323.84	(1,260.93)
11781	07/08 supplemental property tax	0.00	3,879.30	193.27	3,686.03
11799	06/07 Supplemental property tax	0.00	176.01	6,164.77	(5,988.76)
12750	FHA in lieu tax apportionment	0.00	0.00	292.50	(292.50)
17010	Interest - other	0.00	0.00	181.25	(181.25)



24400	State-Homeowners' prop tax reli	0.00	3,854.90	11,718.24	(7,863.34)
30200	Special assessments	0.00	0.00	241,199.63	(241,199.63)
62400	Miscellaneous expense	0.00	735,113.86	0.00	735,113.86
63490	Property tax administration cos	0.00	21,985.37	0.00	21,985.37
		-----	-----	-----	-----
		0.00	2,503,025.58	2,503,025.58	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 310 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6317 AC Incorporated Cities-Oakdale

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----	-----	-----	-----	-----	-----
01000	Equity in Pooled Cash	350,137.98	3,685,684.48	4,060,405.15	(24,582.69)
02000	Accounts Payable	(6,324.55)	3,823,900.23	3,817,575.68	0.00
03610	Fund bal/Retained earnings	(343,813.43)	0.00	0.00	(343,813.43)
10000	Property taxes-current secured	0.00	0.00	1,256,855.56	(1,256,855.56)
10005	Property Taxes-Unitary	0.00	0.00	22,610.80	(22,610.80)
10007	Property Taxes-SRAF Loan	0.00	308,644.66	154,322.33	154,322.33
10253	Oakdale rda pass thru increment	0.00	987.18	28,855.23	(27,868.05)
10255	Oakdale amended rda pass thru i	0.00	142.63	2,134.44	(1,991.81)
10400	Property taxes-current unsecure	0.00	0.00	64,762.54	(64,762.54)
11000	Property taxes-prior unsecured	0.00	159.20	3,216.26	(3,057.06)
11781	07/08 supplemental property tax	0.00	9,301.02	463.38	8,837.64
11799	06/07 Supplemental property tax	0.00	390.53	13,678.23	(13,287.70)
12660	Assessments unclassified	0.00	0.00	252,926.12	(252,926.12)
12680	Other taxes-aircraft tax	0.00	0.00	5,101.25	(5,101.25)
12750	FHA in lieu tax apportionment	0.00	0.00	740.24	(740.24)
17010	Interest - other	0.00	0.00	537.50	(537.50)
24400	State-Homeowners' prop tax reli	0.00	10,366.44	31,480.57	(21,114.13)
30200	Special assessments	0.00	0.00	1,848,225.84	(1,848,225.84)
62400	Miscellaneous expense	0.00	3,663,253.35	0.00	3,663,253.35
63490	Property tax administration cos	0.00	61,061.40	0.00	61,061.40
		-----	-----	-----	-----
		0.00	11,563,891.12	11,563,891.12	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 311 of 637

Currency: USD

Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6318 AC Incorporated Cities-Patterson

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	338,385.25	5,822,774.52	6,108,690.32	52,469.45
02000	Accounts Payable	(15,792.00)	5,839,296.46	5,823,504.46	0.00
03610	Fund bal/Retained earnings	(322,593.25)	0.00	0.00	(322,593.25)
10000	Property taxes-current secured	0.00	0.00	1,752,676.87	(1,752,676.87)
10005	Property Taxes-Unitary	0.00	0.00	23,233.75	(23,233.75)
10007	Property Taxes-SRAF Loan	0.00	356,724.56	178,362.28	178,362.28
10295	Patterson rda pass thru increme	0.00	310.09	12,029.08	(11,718.99)
10400	Property taxes-current unsecure	0.00	0.00	90,307.26	(90,307.26)
11000	Property taxes-prior unsecured	0.00	262.17	5,464.99	(5,202.82)
11781	07/08 supplemental property tax	0.00	11,177.03	556.84	10,620.19
11799	06/07 Supplemental property tax	0.00	545.33	19,100.06	(18,554.73)
12680	Other taxes-aircraft tax	0.00	0.00	5,881.00	(5,881.00)
12750	FHA in lieu tax apportionment	0.00	0.00	1,218.97	(1,218.97)
17010	Interest - other	0.00	0.00	691.08	(691.08)
24400	State-Homeowners' prop tax reli	0.00	14,455.33	43,847.46	(29,392.13)
30200	Special assessments	0.00	0.00	3,689,404.88	(3,689,404.88)
62400	Miscellaneous expense	0.00	5,645,142.18	0.00	5,645,142.18
63490	Property tax administration cos	0.00	64,281.63	0.00	64,281.63
		0.00	17,754,969.30	17,754,969.30	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 312 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6319 AC Incorporated Cities-Riverbank

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	60,138.67	2,103,379.85	2,277,359.87	(113,841.35)
02000	Accounts Payable	(6,116.33)	2,048,170.11	2,042,053.78	0.00
03610	Fund bal/Retained earnings	(54,022.34)	0.00	0.00	(54,022.34)
10000	Property taxes-current secured	0.00	0.00	1,170,024.83	(1,170,024.83)
10005	Property Taxes-Unitary	0.00	0.00	20,414.54	(20,414.54)
10007	Property Taxes-SRAF Loan	0.00	287,421.23	143,710.62	143,710.61
10275	Riverbank rda pass thru increme	0.00	1,299.76	21,910.41	(20,610.65)
10400	Property taxes-current unsecure	0.00	0.00	60,289.29	(60,289.29)

11000	Property taxes-prior unsecured	0.00	138.36	2,820.34	(2,681.98)
11781	07/08 supplemental property tax	0.00	9,793.77	487.93	9,305.84
11799	06/07 Supplemental property tax	0.00	399.90	14,006.49	(13,606.59)
12750	FHA in lieu tax apportionment	0.00	0.00	643.30	(643.30)
17010	Interest - other	0.00	0.00	461.42	(461.42)
24400	State-Homeowners' prop tax reli	0.00	9,650.41	29,337.91	(19,687.50)
30200	Special assessments	0.00	0.00	639,272.77	(639,272.77)
62400	Miscellaneous expense	0.00	1,898,343.16	0.00	1,898,343.16
63490	Property tax administration cos	0.00	64,196.95	0.00	64,196.95
		0.00	6,422,793.50	6,422,793.50	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 313 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6320 AC Incorporated Cities-Turlock

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	215,782.97	8,038,340.78	8,430,967.65	(176,843.90)
02000	Accounts Payable	(17,253.69)	7,697,453.98	7,680,200.29	0.00
03610	Fund bal/Retained earnings	(198,529.28)	0.00	0.00	(198,529.28)
10000	Property taxes-current secured	0.00	0.00	3,431,304.84	(3,431,304.84)
10005	Property Taxes-Unitary	0.00	0.00	60,374.51	(60,374.51)
10007	Property Taxes-SRAF Loan	0.00	915,184.77	457,592.39	457,592.38
10260	Turlock rda pass thru increment	0.00	2,209.18	190,940.68	(188,731.50)
10290	Turlock amended rda pass thru i	0.00	1,131.65	116,693.41	(115,561.76)
10400	Property taxes-current unsecure	0.00	0.00	176,809.39	(176,809.39)
11000	Property taxes-prior unsecured	0.00	401.28	8,044.77	(7,643.49)
11781	07/08 supplemental property tax	0.00	30,121.72	1,500.66	28,621.06
11799	06/07 Supplemental property tax	0.00	1,217.85	42,677.85	(41,460.00)
12750	FHA in lieu tax apportionment	0.00	0.00	1,865.79	(1,865.79)
17010	Interest - other	0.00	0.00	1,439.47	(1,439.47)
24400	State-Homeowners' prop tax reli	0.00	28,301.60	86,078.00	(57,776.40)
30200	Special assessments	0.00	25.20	3,463,079.73	(3,463,054.53)
62400	Miscellaneous expense	0.00	7,222,607.90	0.00	7,222,607.90
63490	Property tax administration cos	0.00	212,573.52	0.00	212,573.52
		0.00	24,149,569.43	24,149,569.43	0.00

County of Stanislaus

2009-2010 Final Trial Balance

Report Date: 21-SEP-2010

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6321 AC Incorporated Cities-Waterford

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	16,833.57	599,397.16	667,223.87	(50,993.14)
02000	Accounts Payable	(2,486.28)	573,569.11	571,082.83	0.00
03610	Fund bal/Retained earnings	(14,347.29)	0.00	0.00	(14,347.29)
10000	Property taxes-current secured	0.00	0.00	257,712.07	(257,712.07)
10005	Property Taxes-Unitary	0.00	0.00	5,798.09	(5,798.09)
10007	Property Taxes-SRAF Loan	0.00	115,873.38	44,692.59	71,180.79
10400	Property taxes-current unsecure	0.00	0.00	13,279.11	(13,279.11)
11000	Property taxes-prior unsecured	0.00	34.15	691.29	(657.14)
11781	07/08 supplemental property tax	0.00	2,930.57	146.00	2,784.57
11799	06/07 Supplemental property tax	0.00	132.37	4,636.25	(4,503.88)
12750	FHA in lieu tax apportionment	0.00	0.00	158.76	(158.76)
17010	Interest - other	0.00	0.00	99.95	(99.95)
24400	State-Homeowners' prop tax reli	0.00	2,125.56	6,483.50	(4,357.94)
30200	Special assessments	0.00	0.00	265,699.55	(265,699.55)
62400	Miscellaneous expense	0.00	526,390.24	0.00	526,390.24
63490	Property tax administration cos	0.00	17,251.32	0.00	17,251.32
		0.00	1,837,703.86	1,837,703.86	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 315 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6322 PROB Probation Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	148,193.36	1,372,110.41	1,371,740.76	148,563.01
01150	Other receivables	0.00	65.00	0.00	65.00
02000	Accounts Payable	0.00	334,334.97	334,334.97	0.00
03610	Fund bal/Retained earnings	(148,193.36)	0.00	0.00	(148,193.36)
40400	Miscellaneous Revenue	0.00	15,489.67	1,387,645.08	(1,372,155.41)
40410	Unclaimed monies	0.00	13,045.33	36,298.25	(23,252.92)
62400	Miscellaneous expense	0.00	1,394,973.68	0.00	1,394,973.68

-----  
0.00                    3,130,019.06                    3,130,019.06                    0.00  
-----

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 316 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6323 StanCOG Local Transportation-Other

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	45,754.37	131,586.39	0.00	177,340.76
01010	Investment - fair value adjustm	645.41	1,364.35	645.41	1,364.35
01110	Accounts receivable	0.00	929,600.00	0.00	929,600.00
03610	Fund bal/Retained earnings	(45,754.37)	718.94	0.00	(45,035.43)
03615	Fund bal-invest. fair value adj	(645.41)	0.00	718.94	(1,364.35)
17000	Interest-pool only	0.00	0.00	791.58	(791.58)
17610	Increase(decrease)-fair value o	0.00	645.41	1,364.35	(718.94)
40400	Miscellaneous Revenue	0.00	0.00	1,060,394.81	(1,060,394.81)
		0.00	1,063,915.09	1,063,915.09	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 317 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6324 StanCOG Local Transportation-Ceres

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	377,993.06	96,512.59	0.00	474,505.65
01010	Investment - fair value adjustm	5,331.99	3,650.56	5,331.99	3,650.56
01110	Accounts receivable	88,643.99	0.00	88,643.99	0.00
02000	Accounts Payable	(355,132.90)	336,079.00	0.00	(19,053.90)
02010	Accounts payable-other	(10,733.96)	0.00	0.00	(10,733.96)
03610	Fund bal/Retained earnings	(100,770.19)	0.00	1,681.43	(102,451.62)
03615	Fund bal-invest. fair value adj	(5,331.99)	1,681.43	0.00	(3,650.56)
17000	Interest-pool only	0.00	0.00	7,868.60	(7,868.60)

17610	Increase(decrease)-fair value o	0.00	5,331.99	3,650.56	1,681.43
66400	Streets	0.00	0.00	336,079.00	(336,079.00)
		-----	-----	-----	-----
		0.00	443,255.57	443,255.57	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 318 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6325 StanCOG Local Transportation-Hughson

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	72,525.22	20,493.35	89,127.49	3,891.08
01010	Investment - fair value adjustm	1,023.04	29.94	1,023.04	29.94
01110	Accounts receivable	19,338.74	0.00	19,338.74	0.00
02000	Accounts Payable	(70,572.00)	89,127.49	19,551.00	(995.51)
02010	Accounts payable-other	(1,644.00)	24,350.61	22,706.61	0.00
03610	Fund bal/Retained earnings	(19,647.96)	0.00	993.10	(20,641.06)
03615	Fund bal-invest. fair value adj	(1,023.04)	993.10	0.00	(29.94)
17000	Interest-pool only	0.00	0.00	1,154.61	(1,154.61)
17610	Increase(decrease)-fair value o	0.00	1,023.04	29.94	993.10
66400	Streets	0.00	19,551.00	1,644.00	17,907.00
		-----	-----	-----	-----
		0.00	155,568.53	155,568.53	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 319 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6326 StanCOG Local Transportation-Modesto

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	361,882.19	286,349.86	163,215.23	485,016.82
01010	Investment - fair value adjustm	5,104.73	3,731.43	5,104.73	3,731.43
01110	Accounts receivable	278,373.49	0.00	278,373.49	0.00
02000	Accounts Payable	(163,215.23)	163,215.23	308,657.00	(308,657.00)

03610	Fund bal/Retained earnings	(477,040.45)	0.00	1,373.30	(478,413.75)
03615	Fund bal-invest. fair value adj	(5,104.73)	1,373.30	0.00	(3,731.43)
17000	Interest-pool only	0.00	0.00	7,976.37	(7,976.37)
17610	Increase(decrease)-fair value o	0.00	5,104.73	3,731.43	1,373.30
66400	Streets	0.00	308,657.00	0.00	308,657.00
		-----	-----	-----	-----
		0.00	768,431.55	768,431.55	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 320 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6327 StanCOG Local Transportation-Newman

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	30,242.80	20,179.09	24,322.78	26,099.11
01010	Investment - fair value adjustm	426.61	200.79	426.61	200.79
01110	Accounts receivable	19,745.67	0.00	19,745.67	0.00
02000	Accounts Payable	(24,322.78)	24,322.78	0.00	0.00
03610	Fund bal/Retained earnings	(25,665.69)	0.00	225.82	(25,891.51)
03615	Fund bal-invest. fair value adj	(426.61)	225.82	0.00	(200.79)
17000	Interest-pool only	0.00	0.00	433.42	(433.42)
17610	Increase(decrease)-fair value o	0.00	426.61	200.79	225.82
		-----	-----	-----	-----
		0.00	45,355.09	45,355.09	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 321 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6328 StanCOG Local Transportation-Oakdale

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	185,415.57	37,980.50	180,218.15	43,177.92
01010	Investment - fair value adjustm	2,615.48	332.19	2,615.48	332.19
01110	Accounts receivable	34,594.32	0.00	34,594.32	0.00

02000	Accounts Payable	(146,077.63)	180,218.15	36,378.00	(2,237.48)
02010	Accounts payable-other	(4,823.00)	0.00	0.00	(4,823.00)
03610	Fund bal/Retained earnings	(69,109.26)	0.00	2,283.29	(71,392.55)
03615	Fund bal-invest. fair value adj	(2,615.48)	2,283.29	0.00	(332.19)
17000	Interest-pool only	0.00	0.00	3,386.18	(3,386.18)
17610	Increase(decrease)-fair value o	0.00	2,615.48	332.19	2,283.29
66400	Streets	0.00	36,378.00	0.00	36,378.00
		-----	-----	-----	-----
		0.00	259,807.61	259,807.61	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 322 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6329 StanCOG Local Transportation-Patterson

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	47,406.03	42,246.35	80,730.13	8,922.25
01010	Investment - fair value adjustm	668.71	68.64	668.71	68.64
01110	Accounts receivable	41,568.41	0.00	41,568.41	0.00
02000	Accounts Payable	(36,938.13)	80,730.13	43,792.00	0.00
03610	Fund bal/Retained earnings	(52,036.31)	0.00	600.07	(52,636.38)
03615	Fund bal-invest. fair value adj	(668.71)	600.07	0.00	(68.64)
17000	Interest-pool only	0.00	0.00	677.94	(677.94)
17610	Increase(decrease)-fair value o	0.00	668.71	68.64	600.07
66400	Streets	0.00	43,792.00	0.00	43,792.00
		-----	-----	-----	-----
		0.00	168,105.90	168,105.90	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 323 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6330 StanCOG Local Transportation-Riverbank

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----



01000	Equity in Pooled Cash	190,036.54	46,536.99	223,288.00	13,285.53
01010	Investment - fair value adjustm	2,680.67	102.21	2,680.67	102.21
01110	Accounts receivable	45,542.59	0.00	45,542.59	0.00
02000	Accounts Payable	(175,345.00)	223,288.00	47,943.00	0.00
02010	Accounts payable-other	(0.01)	0.00	0.00	(0.01)
03610	Fund bal/Retained earnings	(60,234.12)	0.00	2,578.46	(62,812.58)
03615	Fund bal-invest. fair value adj	(2,680.67)	2,578.46	0.00	(102.21)
17000	Interest-pool only	0.00	0.00	994.40	(994.40)
17610	Increase(decrease)-fair value o	0.00	2,680.67	102.21	2,578.46
66400	Streets	0.00	47,943.00	0.00	47,943.00
		-----	-----	-----	-----
		0.00	323,129.33	323,129.33	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 324 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6331 StanCOG Local Transportation-Stanislaus County

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	72,465.91	338,251.68	338,277.00	72,440.59
01010	Investment - fair value adjustm	1,022.21	557.31	1,022.21	557.31
01110	Accounts receivable	333,170.96	0.00	333,170.96	0.00
03610	Fund bal/Retained earnings	(405,636.87)	0.00	464.90	(406,101.77)
03615	Fund bal-invest. fair value adj	(1,022.21)	464.90	0.00	(557.31)
17000	Interest-pool only	0.00	0.00	5,080.72	(5,080.72)
17610	Increase(decrease)-fair value o	0.00	1,022.21	557.31	464.90
66400	Streets	0.00	338,277.00	0.00	338,277.00
		-----	-----	-----	-----
		0.00	678,573.10	678,573.10	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 325 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6332 StanCOG Local Transportation-Turlock

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	595,318.43	132,005.02	685,062.00	42,261.45
01010	Investment - fair value adjustm	8,397.59	325.13	8,397.59	325.13
01110	Accounts receivable	129,421.89	0.00	129,421.89	0.00
02000	Accounts Payable	(548,196.00)	685,062.00	136,866.00	0.00
02010	Accounts payable-other	(0.50)	0.00	0.00	(0.50)
03610	Fund bal/Retained earnings	(176,543.82)	0.00	8,072.46	(184,616.28)
03615	Fund bal-invest. fair value adj	(8,397.59)	8,072.46	0.00	(325.13)
17000	Interest-pool only	0.00	0.00	2,583.13	(2,583.13)
17610	Increase(decrease)-fair value o	0.00	8,397.59	325.13	8,072.46
66400	Streets	0.00	136,866.00	0.00	136,866.00
		0.00	970,728.20	970,728.20	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 326 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6333 StanCOG Local Transportation-Waterford

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	51,585.81	30,953.69	47,419.17	35,120.33
01010	Investment - fair value adjustm	727.67	270.19	727.67	270.19
01110	Accounts receivable	30,365.94	0.00	30,365.94	0.00
02000	Accounts Payable	(47,419.17)	47,419.17	0.00	0.00
03610	Fund bal/Retained earnings	(34,532.58)	0.00	457.48	(34,990.06)
03615	Fund bal-invest. fair value adj	(727.67)	457.48	0.00	(270.19)
17000	Interest-pool only	0.00	0.00	587.75	(587.75)
17610	Increase(decrease)-fair value o	0.00	727.67	270.19	457.48
		0.00	79,828.20	79,828.20	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 327 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6339 CLK Clk/Rec-Environmental Document Filing Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	21,923.00	139,619.50	153,501.50	8,041.00
02000	Accounts Payable	(13,951.00)	146,747.25	132,796.25	0.00
03610	Fund bal/Retained earnings	(7,972.00)	0.00	0.00	(7,972.00)
40400	Miscellaneous Revenue	0.00	0.00	139,619.50	(139,619.50)
62400	Miscellaneous expense	0.00	139,550.50	0.00	139,550.50
		0.00	425,917.25	425,917.25	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 328 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6340 AC Cobra Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(1,235.88)	320,171.62	309,187.74	9,748.00
02000	Accounts Payable	(18,545.22)	255,303.46	261,817.62	(25,059.38)
03610	Fund bal/Retained earnings	19,781.10	0.00	0.00	19,781.10
40400	Miscellaneous Revenue	0.00	5,390.74	320,171.62	(314,780.88)
62400	Miscellaneous expense	0.00	310,311.16	0.00	310,311.16
		0.00	891,176.98	891,176.98	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 329 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6342 ER Contract Consulting-Solid Waste

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,500.00	0.00	0.00	1,500.00
03610	Fund bal/Retained earnings	(1,500.00)	0.00	0.00	(1,500.00)

0.00

0.00

0.00

0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 330 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6343 SO Supplementl Law Enforcement Services Prog

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(98,676.46)	2,416,444.91	2,729,785.67	(412,017.22)
01010	Investment - fair value adjustm	(1,391.94)	1,391.94	3,169.81	(3,169.81)
01110	Accounts receivable	481,835.70	664,136.67	481,835.70	664,136.67
02000	Accounts Payable	(357,034.94)	1,150,005.17	792,970.23	0.00
03610	Fund bal/Retained earnings	(26,124.30)	0.00	1,777.87	(27,902.17)
03615	Fund bal-invest. fair value adj	1,391.94	1,777.87	0.00	3,169.81
17000	Interest-pool only	0.00	0.00	2,484.32	(2,484.32)
17610	Increase(decrease)-fair value o	0.00	3,169.81	1,391.94	1,777.87
40400	Miscellaneous Revenue	0.00	0.00	2,596,261.56	(2,596,261.56)
62400	Miscellaneous expense	0.00	2,372,750.73	0.00	2,372,750.73
		0.00	6,609,677.10	6,609,677.10	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 331 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6346 HSA Child Passenger Restraint Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	120,027.09	17,634.97	9,618.51	128,043.55
02000	Accounts Payable	0.00	5,158.10	7,844.27	(2,686.17)
03610	Fund bal/Retained earnings	(120,027.09)	0.00	0.00	(120,027.09)
40400	Miscellaneous Revenue	0.00	698.93	17,634.97	(16,936.04)
62860	Office Equipment - Non Asset	0.00	3,682.48	0.00	3,682.48
62990	Exp. Equipment - To \$5,000 - as	0.00	2,177.66	0.00	2,177.66



Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6353 ER Env Res-Mobile Home Park State Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,865.00	0.00	1,790.00	75.00
02000	Accounts Payable	0.00	1,790.00	1,790.00	0.00
02300	Trust obligations	(75.00)	0.00	0.00	(75.00)
03610	Fund bal/Retained earnings	(1,790.00)	0.00	0.00	(1,790.00)
40400	Miscellaneous Revenue	0.00	1,790.00	0.00	1,790.00
		0.00	3,580.00	3,580.00	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6356 AC Gravel Excavation-UP 80-15

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	6,552.72	111.51	0.00	6,664.23
01010	Investment - fair value adjustm	92.43	51.27	92.43	51.27
03610	Fund bal/Retained earnings	(6,552.72)	0.00	41.16	(6,593.88)
03615	Fund bal-invest. fair value adj	(92.43)	41.16	0.00	(51.27)
17000	Interest-pool only	0.00	0.00	111.51	(111.51)
17610	Increase(decrease)-fair value o	0.00	92.43	51.27	41.16
		0.00	296.37	296.37	0.00

Currency: USD

Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6357 AC Gravel Excavation-UP 87-42

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	821.21	13.98	0.00	835.19
01010	Investment - fair value adjustm	11.58	6.43	11.58	6.43
03610	Fund bal/Retained earnings	(821.21)	0.00	5.15	(826.36)
03615	Fund bal-invest. fair value adj	(11.58)	5.15	0.00	(6.43)
17000	Interest-pool only	0.00	0.00	13.98	(13.98)
17610	Increase(decrease)-fair value o	0.00	11.58	6.43	5.15
		0.00	37.14	37.14	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 337 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6359 DO NO USE-AC Gravel Excavation-UP 87-06

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	18,725.67	318.67	0.00	19,044.34
01010	Investment - fair value adjustm	264.15	146.52	264.15	146.52
03610	Fund bal/Retained earnings	(18,725.67)	0.00	117.63	(18,843.30)
03615	Fund bal-invest. fair value adj	(264.15)	117.63	0.00	(146.52)
17000	Interest-pool only	0.00	0.00	318.67	(318.67)
17610	Increase(decrease)-fair value o	0.00	264.15	146.52	117.63
		0.00	846.97	846.97	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 338 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6361 AC Gravel Excavation-UP 78-103

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	10,136.78	172.49	0.00	10,309.27
01010	Investment - fair value adjustm	142.99	79.31	142.99	79.31
03610	Fund bal/Retained earnings	(10,136.78)	0.00	63.68	(10,200.46)
03615	Fund bal-invest. fair value adj	(142.99)	63.68	0.00	(79.31)
17000	Interest-pool only	0.00	0.00	172.49	(172.49)
17610	Increase(decrease)-fair value o	0.00	142.99	79.31	63.68
		0.00	458.47	458.47	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 339 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6362 AC Gravel Excavation-UP 11-22

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	11,917.93	202.81	0.00	12,120.74
01010	Investment - fair value adjustm	168.11	93.25	168.11	93.25
03610	Fund bal/Retained earnings	(11,917.93)	0.00	74.86	(11,992.79)
03615	Fund bal-invest. fair value adj	(168.11)	74.86	0.00	(93.25)
17000	Interest-pool only	0.00	0.00	202.81	(202.81)
17610	Increase(decrease)-fair value o	0.00	168.11	93.25	74.86
		0.00	539.03	539.03	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 340 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6364 SO Honor Farm Inmates Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------



01000	Equity in Pooled Cash	37,904.62	220,846.85	235,439.23	23,312.24
03610	Fund bal/Retained earnings	(37,904.62)	0.00	0.00	(37,904.62)
40400	Miscellaneous Revenue	0.00	3,524.91	220,846.85	(217,321.94)
62400	Miscellaneous expense	0.00	231,914.32	0.00	231,914.32
		-----	-----	-----	-----
		0.00	456,286.08	456,286.08	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 341 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6365 AC Gravel Excavation-UP 85-09

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	57.21	0.97	0.00	58.18
01010	Investment - fair value adjustm	0.81	0.45	0.81	0.45
03610	Fund bal/Retained earnings	(57.21)	0.00	0.36	(57.57)
03615	Fund bal-invest. fair value adj	(0.81)	0.36	0.00	(0.45)
17000	Interest-pool only	0.00	0.00	0.97	(0.97)
17610	Increase(decrease)-fair value o	0.00	0.81	0.45	0.36
		-----	-----	-----	-----
		0.00	2.59	2.59	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 342 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6366 AC Gravel Excavation-UP 960

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,743.89	29.68	0.00	1,773.57
01010	Investment - fair value adjustm	24.60	13.64	24.60	13.64
03610	Fund bal/Retained earnings	(1,743.89)	0.00	10.96	(1,754.85)
03615	Fund bal-invest. fair value adj	(24.60)	10.96	0.00	(13.64)
17000	Interest-pool only	0.00	0.00	29.68	(29.68)
17610	Increase(decrease)-fair value o	0.00	24.60	13.64	10.96

0.00

78.88

78.88

0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 343 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6367 AC Gravel Excavation-UP 91-23

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	129.43	2.20	0.00	131.63
01010	Investment - fair value adjustm	1.83	1.01	1.83	1.01
03610	Fund bal/Retained earnings	(129.43)	0.00	0.82	(130.25)
03615	Fund bal-invest. fair value adj	(1.83)	0.82	0.00	(1.01)
17000	Interest-pool only	0.00	0.00	2.20	(2.20)
17610	Increase(decrease)-fair value o	0.00	1.83	1.01	0.82
		0.00	5.86	5.86	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 344 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6370 SO Jail Inmates Trust-Mens' Facility

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	29,729.60	291,116.60	293,690.08	27,156.12
03610	Fund bal/Retained earnings	(29,729.60)	0.00	0.00	(29,729.60)
40400	Miscellaneous Revenue	0.00	0.00	291,116.60	(291,116.60)
62400	Miscellaneous expense	0.00	293,690.08	0.00	293,690.08
		0.00	584,806.68	584,806.68	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6371 SO Jail Inmates Trust-Public Safety Center

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	44,767.48	513,983.45	517,235.55	41,515.38
03610	Fund bal/Retained earnings	(44,767.48)	0.00	0.00	(44,767.48)
40400	Miscellaneous Revenue	0.00	10.00	513,983.45	(513,973.45)
62400	Miscellaneous expense	0.00	517,225.55	0.00	517,225.55
		0.00	1,031,219.00	1,031,219.00	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6373 PROB Judge Gerald V Underwood Scholarship Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	23,847.22	383.62	2,800.00	21,430.84
01010	Investment - fair value adjustm	336.39	164.88	336.39	164.88
02000	Accounts Payable	0.00	2,800.00	2,800.00	0.00
03610	Fund bal/Retained earnings	(23,847.22)	0.00	171.51	(24,018.73)
03615	Fund bal-invest. fair value adj	(336.39)	171.51	0.00	(164.88)
17000	Interest-pool only	0.00	0.00	383.62	(383.62)
17610	Increase(decrease)-fair value o	0.00	336.39	164.88	171.51
62400	Miscellaneous expense	0.00	2,800.00	0.00	2,800.00
		0.00	6,656.40	6,656.40	0.00

Currency: USD

Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6374 PROB Juvenile Justice Delinquency Prevention Commission Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	39,284.27	1,331.70	0.00	40,615.97
01010	Investment - fair value adjustm	554.15	312.48	554.15	312.48
03610	Fund bal/Retained earnings	(39,284.27)	0.00	241.67	(39,525.94)
03615	Fund bal-invest. fair value adj	(554.15)	241.67	0.00	(312.48)
17000	Interest-pool only	0.00	0.00	674.51	(674.51)
17610	Increase(decrease)-fair value o	0.00	554.15	312.48	241.67
40400	Miscellaneous Revenue	0.00	0.00	657.19	(657.19)
		0.00	2,440.00	2,440.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 348 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6378 AC Departmental Administered Bank Accounts

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01001	Imprest (petty) cash	640,324.42	2,716,509.49	0.00	3,356,833.91
02300	Trust obligations	(640,324.42)	0.00	2,716,509.49	(3,356,833.91)
		0.00	2,716,509.49	2,716,509.49	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 349 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6379 MH Public Guardian Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	340.00	0.00	0.00	340.00
03610	Fund bal/Retained earnings	(340.00)	0.00	0.00	(340.00)
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 350 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6383 CEO Public Safety Augmentation Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	190,159.01	29,568,605.26	29,563,756.47	195,007.80
02000	Accounts Payable	(89,003.62)	1,202,832.01	1,113,828.39	0.00
03610	Fund bal/Retained earnings	(101,155.39)	0.00	0.00	(101,155.39)
40400	Miscellaneous Revenue	0.00	0.00	29,568,605.26	(29,568,605.26)
62400	Miscellaneous expense	0.00	29,474,752.85	0.00	29,474,752.85
		0.00	60,246,190.12	60,246,190.12	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 351 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6385 SO Sheriffs' Asset Forfeiture Trust-State

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	3,835.22	0.00	0.00	3,835.22
02404	Def Revenue - State	(2,864.95)	0.00	0.00	(2,864.95)
03610	Fund bal/Retained earnings	(970.27)	0.00	0.00	(970.27)
		0.00	0.00	0.00	0.00

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6386 HSA SMC Office of Traffic Safety

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	61,134.94	8,707.54	99,535.19	(29,692.71)
02000	Accounts Payable	0.00	3,219.61	3,219.61	0.00
03610	Fund bal/Retained earnings	(61,134.94)	0.00	0.00	(61,134.94)
38000	Govt interfund revenue	0.00	25.00	25.00	0.00
40400	Miscellaneous Revenue	0.00	0.00	7,420.00	(7,420.00)
62400	Miscellaneous expense	0.00	32,610.64	0.00	32,610.64
62630	Outside printing service	0.00	1,287.54	1,287.54	0.00
62860	Office Equipment - Non Asset	0.00	63,704.94	0.00	63,704.94
66880	Spec equipt under 1000-asset	0.00	1,932.07	0.00	1,932.07
		0.00	111,487.34	111,487.34	0.00

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6387 SO Sheriffs' Asset Forfeiture Trust-Fed

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	33,543.86	0.00	0.00	33,543.86
02405	Def Revenue - Fed. DOJ	(524.95)	0.00	0.00	(524.95)
03610	Fund bal/Retained earnings	(33,018.91)	0.00	0.00	(33,018.91)
		0.00	0.00	0.00	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6392 CSA Social Services-Revolving Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	86,589.74	256,095.35	247,852.78	94,832.31
02000	Accounts Payable	0.00	9,996.80	9,996.80	0.00
03610	Fund bal/Retained earnings	(86,589.74)	0.00	0.00	(86,589.74)
40400	Miscellaneous Revenue	0.00	7,828.61	262,120.35	(254,291.74)
40545	Lien collections	0.00	100.00	640.00	(540.00)
70000	Other charges	0.00	246,653.17	64.00	246,589.17
		0.00	520,673.93	520,673.93	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 355 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6394 PL Misc State Clearing

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
00001	Invalid Account!!!!	0.00	59.74	59.74	0.00
01000	Equity in Pooled Cash	26,888.41	15,735.50	13,262.05	29,361.86
02000	Accounts Payable	(3,876.99)	13,242.04	16,466.85	(7,101.80)
03610	Fund bal/Retained earnings	(23,011.42)	0.00	0.00	(23,011.42)
13400	Construction permits	0.00	4,761.50	5,176.28	(414.78)
40400	Miscellaneous Revenue	0.00	11,731.36	10,565.22	1,166.14
		0.00	45,530.14	45,530.14	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 356 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6395 AC Tricentennial Trust-2076

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,239.48	38.11	0.00	2,277.59
01010	Investment - fair value adjustm	31.59	17.52	31.59	17.52
03610	Fund bal/Retained earnings	(2,239.48)	0.00	14.07	(2,253.55)
03615	Fund bal-invest. fair value adj	(31.59)	14.07	0.00	(17.52)
17000	Interest-pool only	0.00	0.00	38.11	(38.11)
17610	Increase(decrease)-fair value o	0.00	31.59	17.52	14.07
		0.00	101.29	101.29	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 357 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6397 StanCOG State Transit Assistance

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	157,741.08	3,705,462.57	752,272.00	3,110,931.65
01010	Investment - fair value adjustm	2,225.10	23,933.65	2,225.10	23,933.65
01110	Accounts receivable	185,283.00	0.00	185,283.00	0.00
01150	Other receivables	194,272.00	0.00	0.00	194,272.00
02000	Accounts Payable	(378,649.00)	753,320.00	373,623.00	1,048.00
03610	Fund bal/Retained earnings	(158,647.08)	21,708.55	0.00	(136,938.53)
03615	Fund bal-invest. fair value adj	(2,225.10)	0.00	21,708.55	(23,933.65)
17000	Interest-pool only	0.00	0.00	3,995.57	(3,995.57)
17610	Increase(decrease)-fair value o	0.00	2,225.10	23,933.65	(21,708.55)
40400	Miscellaneous Revenue	0.00	0.00	3,142,561.00	(3,142,561.00)
66322	Modesto-STA	0.00	0.00	1,048.00	(1,048.00)
		0.00	4,506,649.87	4,506,649.87	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 358 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999



Fund: 6398 AG Vertebrate Pest Control-Ag Commissioner

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	23,431.92	6,487.50	9,300.00	20,619.42
02000	Accounts Payable	(5,962.50)	9,300.00	6,487.50	(3,150.00)
03610	Fund bal/Retained earnings	(17,469.42)	0.00	0.00	(17,469.42)
40400	Miscellaneous Revenue	0.00	6,487.50	6,487.50	0.00
		0.00	22,275.00	22,275.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 359 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6400 AC Developers Fees-Inter City Roads

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	696,587.78	892,755.87	307,792.54	1,281,551.11
01010	Investment - fair value adjustm	9,826.10	9,859.49	9,826.10	9,859.49
01130	Interest receivable- pool inves	1,571.00	4,291.88	1,571.00	4,291.88
01150	Other receivables	22,803.66	49,857.87	72,661.53	0.00
03610	Fund bal/Retained earnings	(720,962.44)	33.39	0.00	(720,929.05)
03615	Fund bal-invest. fair value adj	(9,826.10)	0.00	33.39	(9,859.49)
17000	Interest-pool only	0.00	0.00	18,065.30	(18,065.30)
17003	Interest-pool accrual, year-end	0.00	1,571.00	4,291.88	(2,720.88)
17610	Increase(decrease)-fair value o	0.00	9,826.10	9,859.49	(33.39)
31420	Public facility fee	0.00	53,918.49	82,358.14	(28,439.65)
46600	Operating transfers in	0.00	0.00	719,670.90	(719,670.90)
85850	Other operating transfers out	0.00	923,687.08	719,670.90	204,016.18
		0.00	1,945,801.17	1,945,801.17	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 360 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6401 AC Developers Fees-City/County Roads

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	660,422.09	21,580.89	86,500.00	595,502.98
01010	Investment - fair value adjustm	9,315.95	4,581.44	9,315.95	4,581.44
01130	Interest receivable- pool inves	1,553.92	1,902.59	1,553.92	1,902.59
03610	Fund bal/Retained earnings	(661,976.01)	0.00	4,734.51	(666,710.52)
03615	Fund bal-invest. fair value adj	(9,315.95)	4,734.51	0.00	(4,581.44)
17000	Interest-pool only	0.00	0.00	10,665.89	(10,665.89)
17003	Interest-pool accrual, year-end	0.00	1,553.92	1,902.59	(348.67)
17610	Increase(decrease)-fair value o	0.00	9,315.95	4,581.44	4,734.51
31420	Public facility fee	0.00	0.00	10,915.00	(10,915.00)
85850	Other operating transfers out	0.00	86,500.00	0.00	86,500.00
		0.00	130,169.30	130,169.30	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 361 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6402 AC Developers Fees-Jails

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	24,327,505.93	459,681.54	829,924.30	23,957,263.17
01010	Investment - fair value adjustm	343,165.08	184,312.89	343,165.08	184,312.89
01130	Interest receivable- pool inves	61,089.38	76,886.83	61,089.38	76,886.83
03610	Fund bal/Retained earnings	(24,388,595.31)	0.00	158,852.19	(24,547,447.50)
03615	Fund bal-invest. fair value adj	(343,165.08)	158,852.19	0.00	(184,312.89)
17000	Interest-pool only	0.00	0.00	407,295.24	(407,295.24)
17003	Interest-pool accrual, year-end	0.00	61,089.38	76,886.83	(15,797.45)
17610	Increase(decrease)-fair value o	0.00	343,165.08	184,312.89	158,852.19
31420	Public facility fee	0.00	1,751.30	52,386.30	(50,635.00)
85850	Other operating transfers out	0.00	828,173.00	0.00	828,173.00
		0.00	2,113,912.21	2,113,912.21	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 362 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6403 AC Developers Fees-Justice

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	416,060.20	649,136.30	605,876.10	459,320.40
01010	Investment - fair value adjustm	5,868.97	3,533.74	5,868.97	3,533.74
01130	Interest receivable- pool inves	1,602.45	0.00	1,718.16	(115.71)
03610	Fund bal/Retained earnings	(417,662.65)	0.00	2,335.23	(419,997.88)
03615	Fund bal-invest. fair value adj	(5,868.97)	2,335.23	0.00	(3,533.74)
17000	Interest-pool only	0.00	700.82	3,255.12	(2,554.30)
17003	Interest-pool accrual, year-end	0.00	1,718.16	0.00	1,718.16
17610	Increase(decrease)-fair value o	0.00	5,868.97	3,533.74	2,335.23
31420	Public facility fee	0.00	161.28	5,040.28	(4,879.00)
85850	Other operating transfers out	0.00	755,014.00	790,840.90	(35,826.90)
		0.00	1,418,468.50	1,418,468.50	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 363 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6404 AC Developers Fees-Library

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	6,254,462.60	119,262.45	929,556.32	5,444,168.73
01010	Investment - fair value adjustm	88,225.78	41,884.19	88,225.78	41,884.19
01130	Interest receivable- pool inves	10,325.72	18,928.18	10,325.72	18,928.18
03610	Fund bal/Retained earnings	(6,264,788.32)	0.00	46,341.59	(6,311,129.91)
03615	Fund bal-invest. fair value adj	(88,225.78)	46,341.59	0.00	(41,884.19)
17000	Interest-pool only	0.00	0.00	102,014.13	(102,014.13)
17003	Interest-pool accrual, year-end	0.00	10,325.72	18,928.18	(8,602.46)
17610	Increase(decrease)-fair value o	0.00	88,225.78	41,884.19	46,341.59
31420	Public facility fee	0.00	562.32	17,248.32	(16,686.00)
85850	Other operating transfers out	0.00	1,078,994.00	150,000.00	928,994.00
		0.00	1,404,524.23	1,404,524.23	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6405 AC Developers Fees-Parks

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,000,269.40	25,179.71	1,864.48	1,023,584.63
01010	Investment - fair value adjustm	14,109.85	7,874.85	14,109.85	7,874.85
01130	Interest receivable- pool inves	2,483.61	3,280.87	2,483.61	3,280.87
03610	Fund bal/Retained earnings	(1,002,753.01)	0.00	6,235.00	(1,008,988.01)
03615	Fund bal-invest. fair value adj	(14,109.85)	6,235.00	0.00	(7,874.85)
17000	Interest-pool only	0.00	0.00	17,050.23	(17,050.23)
17003	Interest-pool accrual, year-end	0.00	2,483.61	3,280.87	(797.26)
17610	Increase(decrease)-fair value o	0.00	14,109.85	7,874.85	6,235.00
31420	Public facility fee	0.00	1,864.48	8,129.48	(6,265.00)
		0.00	61,028.37	61,028.37	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6406 AC Developers Fees-Public Health

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	86,472.12	1,384,386.52	66,982.56	1,403,876.08
01010	Investment - fair value adjustm	1,219.78	10,800.59	1,219.78	10,800.59
01130	Interest receivable- pool inves	208.11	2,107.26	208.11	2,107.26
03610	Fund bal/Retained earnings	(86,680.23)	9,580.81	0.00	(77,099.42)
03615	Fund bal-invest. fair value adj	(1,219.78)	0.00	9,580.81	(10,800.59)
17000	Interest-pool only	0.00	0.00	3,445.96	(3,445.96)
17003	Interest-pool accrual, year-end	0.00	208.11	2,107.26	(1,899.15)
17610	Increase(decrease)-fair value o	0.00	1,219.78	10,800.59	(9,580.81)
31420	Public facility fee	0.00	551.56	5,940.56	(5,389.00)
46600	Operating transfers in	0.00	0.00	1,375,000.00	(1,375,000.00)
85850	Other operating transfers out	0.00	1,441,431.00	1,375,000.00	66,431.00

-----  
0.00                    2,850,285.63                    2,850,285.63                    0.00  
-----

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 366 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6407 AC Developers Fees-Outpatient

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	866,631.94	17,972.14	466.02	884,138.06
01010	Investment - fair value adjustm	12,224.76	6,802.03	12,224.76	6,802.03
01130	Interest receivable- pool inves	3,657.82	2,836.59	3,657.82	2,836.59
03610	Fund bal/Retained earnings	(870,289.76)	0.00	5,422.73	(875,712.49)
03615	Fund bal-invest. fair value adj	(12,224.76)	5,422.73	0.00	(6,802.03)
17000	Interest-pool only	0.00	0.00	14,760.12	(14,760.12)
17003	Interest-pool accrual, year-end	0.00	3,657.82	2,836.59	821.23
17610	Increase(decrease)-fair value o	0.00	12,224.76	6,802.03	5,422.73
31420	Public facility fee	0.00	466.02	3,212.02	(2,746.00)
		0.00	49,382.09	49,382.09	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 367 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6408 AC Developers Fees-Other Facilities

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	323,875.00	450,079.67	769,795.65	4,159.02
01010	Investment - fair value adjustm	4,568.60	32.00	4,568.60	32.00
01130	Interest receivable- pool inves	835.27	0.00	1,123.68	(288.41)
03610	Fund bal/Retained earnings	(324,710.27)	0.00	4,536.60	(329,246.87)
03615	Fund bal-invest. fair value adj	(4,568.60)	4,536.60	0.00	(32.00)
17000	Interest-pool only	0.00	1,681.75	1,951.28	(269.53)
17003	Interest-pool accrual, year-end	0.00	1,123.68	0.00	1,123.68

17610	Increase(decrease)-fair value o	0.00	4,568.60	32.00	4,536.60
31420	Public facility fee	0.00	1,593.90	8,478.90	(6,885.00)
85850	Other operating transfers out	0.00	766,520.00	439,649.49	326,870.51
		0.00	1,230,136.20	1,230,136.20	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 368 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6409 AC Developers Fees-Administrative Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	365,361.39	149,527.30	513,937.54	951.15
01010	Investment - fair value adjustm	5,153.81	7.32	5,153.81	7.32
01130	Interest receivable- pool inves	1,231.97	109.23	1,231.97	109.23
02000	Accounts Payable	0.00	166.90	166.90	0.00
03610	Fund bal/Retained earnings	(366,593.36)	0.00	5,146.49	(371,739.85)
03615	Fund bal-invest. fair value adj	(5,153.81)	5,146.49	0.00	(7.32)
17000	Interest-pool only	0.00	0.00	3,969.95	(3,969.95)
17003	Interest-pool accrual, year-end	0.00	1,231.97	109.23	1,122.74
17610	Increase(decrease)-fair value o	0.00	5,153.81	7.32	5,146.49
31420	Public facility fee	0.00	276.14	3,695.79	(3,419.65)
62400	Miscellaneous expense	0.00	22,183.32	0.00	22,183.32
65000	Publications & legal notices	0.00	166.90	0.00	166.90
74250	County counsel services	0.00	15,397.21	1,207.33	14,189.88
74301	Funds >13 Bill-Auditor's Dept	0.00	34,078.30	2,449.97	31,628.33
74880	Funds >13 - A-87 charges-CEO	0.00	103,452.66	8,661.58	94,791.08
74881	Funds >13 - A-87 carry forward	0.00	0.00	350.00	(350.00)
85850	Other operating transfers out	0.00	338,383.01	129,192.68	209,190.33
		0.00	675,280.56	675,280.56	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 369 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6410 AC Developers Fees-Sheriff Patrol

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	13,774.11	2,463.10	0.00	16,237.21
01010	Investment - fair value adjustm	194.30	124.92	194.30	124.92
01130	Interest receivable- pool inves	33.19	51.36	33.19	51.36
03610	Fund bal/Retained earnings	(13,807.30)	0.00	69.38	(13,876.68)
03615	Fund bal-invest. fair value adj	(194.30)	69.38	0.00	(124.92)
17000	Interest-pool only	0.00	0.00	252.10	(252.10)
17003	Interest-pool accrual, year-end	0.00	33.19	51.36	(18.17)
17610	Increase(decrease)-fair value o	0.00	194.30	124.92	69.38
31420	Public facility fee	0.00	0.00	2,211.00	(2,211.00)
		0.00	2,936.25	2,936.25	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 370 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6411 AC Developers Fees-Fire Warden

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	72,863.14	2,970.54	34.12	75,799.56
01010	Investment - fair value adjustm	1,027.81	583.16	1,027.81	583.16
01130	Interest receivable- pool inves	462.42	242.83	462.42	242.83
03610	Fund bal/Retained earnings	(73,325.56)	0.00	444.65	(73,770.21)
03615	Fund bal-invest. fair value adj	(1,027.81)	444.65	0.00	(583.16)
17000	Interest-pool only	0.00	0.00	1,253.42	(1,253.42)
17003	Interest-pool accrual, year-end	0.00	462.42	242.83	219.59
17610	Increase(decrease)-fair value o	0.00	1,027.81	583.16	444.65
31420	Public facility fee	0.00	34.12	1,717.12	(1,683.00)
		0.00	5,765.53	5,765.53	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 371 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6412 AC Admin Fees-Unincorporated

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	9,704.05	261.91	0.00	9,965.96
01010	Investment - fair value adjustm	136.89	76.67	136.89	76.67
01130	Interest receivable- pool inves	24.12	31.97	24.12	31.97
03610	Fund bal/Retained earnings	(9,728.17)	0.00	60.22	(9,788.39)
03615	Fund bal-invest. fair value adj	(136.89)	60.22	0.00	(76.67)
17000	Interest-pool only	0.00	0.00	165.91	(165.91)
17003	Interest-pool accrual, year-end	0.00	24.12	31.97	(7.85)
17610	Increase(decrease)-fair value o	0.00	136.89	76.67	60.22
31420	Public facility fee	0.00	0.00	96.00	(96.00)
		0.00	591.78	591.78	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 372 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6413 AC Other Facilities-Unincorporated

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	45,342.59	771.62	0.00	46,114.21
01010	Investment - fair value adjustm	639.60	354.78	639.60	354.78
01130	Interest receivable- pool inves	112.96	148.09	112.96	148.09
03610	Fund bal/Retained earnings	(45,455.55)	0.00	284.82	(45,740.37)
03615	Fund bal-invest. fair value adj	(639.60)	284.82	0.00	(354.78)
17000	Interest-pool only	0.00	0.00	771.62	(771.62)
17003	Interest-pool accrual, year-end	0.00	112.96	148.09	(35.13)
17610	Increase(decrease)-fair value o	0.00	639.60	354.78	284.82
		0.00	2,311.87	2,311.87	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 373 of 637

Currency: USD  
Balance Type: Year to Date



Fund Range: 1725 to 8999

Fund: 6414 HSA Bicycle helmet trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,436.40	32.19	9.23	2,459.36
03610	Fund bal/Retained earnings	(2,436.40)	0.00	0.00	(2,436.40)
40400	Miscellaneous Revenue	0.00	(4.54)	18.42	(22.96)
		0.00	27.65	27.65	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 374 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6418 ER CUPA State surcharge trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	45,020.43	162,121.57	88,891.64	118,250.36
01010	Investment - fair value adjustm	635.06	909.75	635.06	909.75
01110	Accounts receivable	216.00	294.00	216.00	294.00
02000	Accounts Payable	(43,573.63)	131,872.85	204,896.90	(116,597.68)
03610	Fund bal/Retained earnings	(1,662.80)	274.69	0.00	(1,388.11)
03615	Fund bal-invest. fair value adj	(635.06)	0.00	274.69	(909.75)
17000	Interest-pool only	0.00	0.00	449.75	(449.75)
17610	Increase(decrease)-fair value o	0.00	635.06	909.75	(274.69)
40400	Miscellaneous Revenue	0.00	592.42	118,176.19	(117,583.77)
62400	Miscellaneous expense	0.00	161,323.27	43,573.63	117,749.64
		0.00	458,023.61	458,023.61	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 375 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6419 CT Estates of minors

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	70,277.60	1,084.23	13,452.92	57,908.91
01010	Investment - fair value adjustm	991.34	445.52	991.34	445.52
02000	Accounts Payable	0.00	13,452.92	13,452.92	0.00
03610	Fund bal/Retained earnings	(70,277.60)	0.00	545.82	(70,823.42)
03615	Fund bal-invest. fair value adj	(991.34)	545.82	0.00	(445.52)
17000	Interest-pool only	0.00	0.00	1,084.23	(1,084.23)
17010	Interest - other	0.00	4,761.57	0.00	4,761.57
17610	Increase(decrease)-fair value o	0.00	991.34	445.52	545.82
62400	Miscellaneous expense	0.00	8,691.35	0.00	8,691.35
		0.00	29,972.75	29,972.75	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 376 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6421 PL Special Project-Lakeborough

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,964.59	0.00	0.00	2,964.59
03610	Fund bal/Retained earnings	(2,964.59)	0.00	0.00	(2,964.59)
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 377 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6422 PL Special Project-Miscellaneous

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	68,284.00	21,450.00	38,961.00	50,773.00

02000	Accounts Payable	0.00	38,961.00	38,961.00	0.00
03610	Fund bal/Retained earnings	(68,284.00)	0.00	0.00	(68,284.00)
40400	Miscellaneous Revenue	0.00	0.00	10,584.00	(10,584.00)
62400	Miscellaneous expense	0.00	38,961.00	10,866.00	28,095.00
		-----	-----	-----	-----
		0.00	99,372.00	99,372.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 378 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6423 PL Special Project-Salida Parks

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	548,436.81	9,332.65	9,516.51	548,252.95
01010	Investment - fair value adjustm	7,736.28	4,217.93	7,736.28	4,217.93
02610	Advances from other funds	(812,018.47)	0.00	0.00	(812,018.47)
03610	Fund bal/Retained earnings	263,581.66	0.00	3,518.35	260,063.31
03615	Fund bal-invest. fair value adj	(7,736.28)	3,518.35	0.00	(4,217.93)
17000	Interest-pool only	0.00	0.00	9,332.65	(9,332.65)
17610	Increase(decrease)-fair value o	0.00	7,736.28	4,217.93	3,518.35
32221	Salida fees-parks	0.00	9,516.51	0.00	9,516.51
		-----	-----	-----	-----
		0.00	34,321.72	34,321.72	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 379 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6425 PL Salida Roads

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	245,656.87	8,117.03	50,980.81	202,793.09
01010	Investment - fair value adjustm	3,465.25	1,560.17	3,465.25	1,560.17
01550	Advances to other funds	812,018.47	0.00	0.00	812,018.47
02000	Accounts Payable	(9,651.25)	26,428.86	16,777.61	0.00

03610	Fund bal/Retained earnings	(1,048,024.09)	0.00	1,905.08	(1,049,929.17)
03615	Fund bal-invest. fair value adj	(3,465.25)	1,905.08	0.00	(1,560.17)
17000	Interest-pool only	0.00	0.00	3,601.31	(3,601.31)
17610	Increase(decrease)-fair value o	0.00	3,465.25	1,560.17	1,905.08
62400	Miscellaneous expense	0.00	1,545.00	0.00	1,545.00
63280	Contracts	0.00	16,777.61	0.00	16,777.61
63400	Engineering services	0.00	108.12	0.00	108.12
73570	Govt fund pw administration	0.00	1,751.98	1,751.98	0.00
74220	PW Engineering services	0.00	21,045.32	4,515.72	16,529.60
74230	PW admin services	0.00	1,853.51	0.00	1,853.51
		-----	-----	-----	-----
		0.00	84,557.93	84,557.93	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 380 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6428 PL Special project - Shell lab

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	11,322.00	0.00	0.00	11,322.00
03610	Fund bal/Retained earnings	(11,322.00)	0.00	0.00	(11,322.00)
		-----	-----	-----	-----
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 381 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6430 AC Gravel excavation RUP 97-22

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	60,500.87	1,029.57	0.00	61,530.44
01010	Investment - fair value adjustm	853.43	473.38	853.43	473.38
03610	Fund bal/Retained earnings	(60,500.87)	0.00	380.05	(60,880.92)
03615	Fund bal-invest. fair value adj	(853.43)	380.05	0.00	(473.38)

17000	Interest-pool only	0.00	0.00	1,029.57	(1,029.57)
17610	Increase(decrease)-fair value o	0.00	853.43	473.38	380.05
		-----	-----	-----	-----
		0.00	2,736.43	2,736.43	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 382 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6433 AC Gravel Excav TR-Up 1143

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	7,666.42	130.46	0.00	7,796.88
01010	Investment - fair value adjustm	108.14	59.98	108.14	59.98
03610	Fund bal/Retained earnings	(7,666.42)	0.00	48.16	(7,714.58)
03615	Fund bal-invest. fair value adj	(108.14)	48.16	0.00	(59.98)
17000	Interest-pool only	0.00	0.00	130.46	(130.46)
17610	Increase(decrease)-fair value o	0.00	108.14	59.98	48.16
		-----	-----	-----	-----
		0.00	346.74	346.74	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 383 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6435 StanCOG Local Transportation - ROTA

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	17,700.53	1,189,635.27	1,072,868.53	134,467.27
01010	Investment - fair value adjustm	249.68	1,034.51	249.68	1,034.51
02000	Accounts Payable	0.00	1,072,868.53	1,188,678.00	(115,809.47)
03610	Fund bal/Retained earnings	(17,700.53)	784.83	0.00	(16,915.70)
03615	Fund bal-invest. fair value adj	(249.68)	0.00	784.83	(1,034.51)
17000	Interest-pool only	0.00	0.00	957.27	(957.27)
17610	Increase(decrease)-fair value o	0.00	249.68	1,034.51	(784.83)
40400	Miscellaneous Revenue	0.00	0.00	1,188,678.00	(1,188,678.00)

66402	Transit	0.00	1,188,678.00	0.00	1,188,678.00
		-----	-----	-----	-----
		0.00	3,453,250.82	3,453,250.82	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 384 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6441 StanCOG Transit - Ceres

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	11,621.11	1,238,199.66	1,116,765.43	133,055.34
01010	Investment - fair value adjustm	163.93	1,023.65	163.93	1,023.65
02000	Accounts Payable	0.00	1,116,765.43	1,237,319.00	(120,553.57)
03610	Fund bal/Retained earnings	(11,621.11)	859.72	0.00	(10,761.39)
03615	Fund bal-invest. fair value adj	(163.93)	0.00	859.72	(1,023.65)
17000	Interest-pool only	0.00	0.00	880.66	(880.66)
17610	Increase(decrease)-fair value o	0.00	163.93	1,023.65	(859.72)
40400	Miscellaneous Revenue	0.00	0.00	1,237,319.00	(1,237,319.00)
66402	Transit	0.00	1,237,319.00	0.00	1,237,319.00
		-----	-----	-----	-----
		0.00	3,594,331.39	3,594,331.39	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 385 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6442 StanCOG Transit - Modesto

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	151,717.06	6,578,085.08	5,931,427.41	798,374.73
01010	Investment - fair value adjustm	2,140.13	6,142.22	2,140.13	6,142.22
02000	Accounts Payable	0.00	5,931,427.41	6,571,678.00	(640,250.59)
03610	Fund bal/Retained earnings	(151,717.06)	4,002.09	0.00	(147,714.97)
03615	Fund bal-invest. fair value adj	(2,140.13)	0.00	4,002.09	(6,142.22)
17000	Interest-pool only	0.00	0.00	6,407.08	(6,407.08)

17610	Increase(decrease)-fair value o	0.00	2,140.13	6,142.22	(4,002.09)
40400	Miscellaneous Revenue	0.00	0.00	6,571,678.00	(6,571,678.00)
66404	Modesto Area Express (MAX)	0.00	5,065,504.00	0.00	5,065,504.00
66405	Dial-a-ride (DAR)	0.00	1,314,290.00	0.00	1,314,290.00
66406	Amtrack	0.00	25,171.00	0.00	25,171.00
66407	Transit Center	0.00	158,951.00	0.00	158,951.00
66408	Alternative Transportation	0.00	7,762.00	0.00	7,762.00
		-----	-----	-----	-----
		0.00	19,093,474.93	19,093,474.93	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 386 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6443 StanCOG Transit - Patterson

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	52.36	0.89	0.00	53.25
01010	Investment - fair value adjustm	0.74	0.41	0.74	0.41
03610	Fund bal/Retained earnings	(52.36)	0.00	0.33	(52.69)
03615	Fund bal-invest. fair value adj	(0.74)	0.33	0.00	(0.41)
17000	Interest-pool only	0.00	0.00	0.89	(0.89)
17610	Increase(decrease)-fair value o	0.00	0.74	0.41	0.33
		-----	-----	-----	-----
		0.00	2.37	2.37	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 387 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6444 StanCOG Transit - Stanislaus County

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	24,933.07	2,963,981.77	2,962,730.00	26,184.84
01010	Investment - fair value adjustm	351.71	201.45	351.71	201.45
03610	Fund bal/Retained earnings	(24,933.07)	0.00	150.26	(25,083.33)

03615	Fund bal-invest. fair value adj	(351.71)	150.26	0.00	(201.45)
17000	Interest-pool only	0.00	0.00	1,251.77	(1,251.77)
17610	Increase(decrease)-fair value o	0.00	351.71	201.45	150.26
40400	Miscellaneous Revenue	0.00	0.00	2,962,730.00	(2,962,730.00)
66402	Transit	0.00	2,962,730.00	0.00	2,962,730.00
		-----	-----	-----	-----
		0.00	5,927,415.19	5,927,415.19	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 388 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6445 StanCOG Transit - Turlock

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	22,584.62	456,559.82	419,702.13	59,442.31
01010	Investment - fair value adjustm	318.58	457.31	318.58	457.31
02000	Accounts Payable	(8,077.62)	419,702.13	456,057.00	(44,432.49)
03610	Fund bal/Retained earnings	(14,507.00)	138.73	0.00	(14,368.27)
03615	Fund bal-invest. fair value adj	(318.58)	0.00	138.73	(457.31)
17000	Interest-pool only	0.00	0.00	502.82	(502.82)
17610	Increase(decrease)-fair value o	0.00	318.58	457.31	(138.73)
40400	Miscellaneous Revenue	0.00	0.00	456,057.00	(456,057.00)
66402	Transit	0.00	456,057.00	0.00	456,057.00
		-----	-----	-----	-----
		0.00	1,333,233.57	1,333,233.57	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 389 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6446 StanCOG Transit - Waterford

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	360.63	6.14	0.00	366.77
01010	Investment - fair value adjustm	5.09	2.82	5.09	2.82



03610	Fund bal/Retained earnings	(360.63)	0.00	2.27	(362.90)
03615	Fund bal-invest. fair value adj	(5.09)	2.27	0.00	(2.82)
17000	Interest-pool only	0.00	0.00	6.14	(6.14)
17610	Increase(decrease)-fair value o	0.00	5.09	2.82	2.27
		-----	-----	-----	-----
		0.00	16.32	16.32	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 390 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6448 PW-Transportation permit Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,239.76	38.11	0.00	2,277.87
01010	Investment - fair value adjustm	31.59	17.52	31.59	17.52
03610	Fund bal/Retained earnings	(2,239.76)	0.00	14.07	(2,253.83)
03615	Fund bal-invest. fair value adj	(31.59)	14.07	0.00	(17.52)
17000	Interest-pool only	0.00	0.00	38.11	(38.11)
17610	Increase(decrease)-fair value o	0.00	31.59	17.52	14.07
		-----	-----	-----	-----
		0.00	101.29	101.29	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 391 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6453 SO Stan/SJ/Mer HIDTA

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	272,061.89	44,095.92	27,000.07	289,157.74
02000	Accounts Payable	0.00	6,086.79	7,487.46	(1,400.67)
02300	Trust obligations	0.00	115.00	0.00	115.00
02330	Seized Assets	(79,179.15)	8,482.93	0.00	(70,696.22)
02404	Def Revenue - State	(57,579.62)	857.21	1,351.75	(58,074.16)
02405	Def Revenue - Fed. DOJ	(123,121.55)	21,154.56	44,953.13	(146,920.12)

02407	Def Revenue - Evidence	(14,300.49)	0.00	0.00	(14,300.49)
03610	Fund bal/Retained earnings	2,118.92	0.00	0.00	2,118.92
		-----	-----	-----	-----
		0.00	80,792.41	80,792.41	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 392 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6457 HSA Heart Coalition Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	18,544.87	285.75	3,427.67	15,402.95
01010	Investment - fair value adjustm	261.59	118.50	261.59	118.50
02000	Accounts Payable	(1,637.54)	1,637.54	0.00	0.00
02074	Sales Tax Liability	(23.67)	29.59	29.59	(23.67)
03610	Fund bal/Retained earnings	(16,883.66)	0.00	143.09	(17,026.75)
03615	Fund bal-invest. fair value adj	(261.59)	143.09	0.00	(118.50)
17000	Interest-pool only	0.00	0.00	285.75	(285.75)
17610	Increase(decrease)-fair value o	0.00	261.59	118.50	143.09
62630	Outside printing service	0.00	1,287.54	0.00	1,287.54
63247	Contracts - Incentives	0.00	119.70	0.00	119.70
65600	Special dept expense-medical	0.00	382.89	0.00	382.89
		-----	-----	-----	-----
		0.00	4,266.19	4,266.19	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 393 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6459 StanCOG Regional Transit Projects

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	29,312.63	25,736.57	22,288.36	32,760.84
01010	Investment - fair value adjustm	413.49	252.04	413.49	252.04
02000	Accounts Payable	0.00	5,400.00	5,400.00	0.00

03610	Fund bal/Retained earnings	(29,312.63)	0.00	161.45	(29,474.08)
03615	Fund bal-invest. fair value adj	(413.49)	161.45	0.00	(252.04)
17000	Interest-pool only	0.00	0.00	736.57	(736.57)
17610	Increase(decrease)-fair value o	0.00	413.49	252.04	161.45
40400	Miscellaneous Revenue	0.00	0.00	25,000.00	(25,000.00)
62400	Miscellaneous expense	0.00	22,288.36	0.00	22,288.36
		-----	-----	-----	-----
		0.00	54,251.91	54,251.91	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 394 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6460 StanCOG Scenario Planning Grant

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	197.83	3.37	0.00	201.20
01010	Investment - fair value adjustm	2.79	1.55	2.79	1.55
03610	Fund bal/Retained earnings	(197.83)	0.00	1.24	(199.07)
03615	Fund bal-invest. fair value adj	(2.79)	1.24	0.00	(1.55)
17000	Interest-pool only	0.00	0.00	3.37	(3.37)
17610	Increase(decrease)-fair value o	0.00	2.79	1.55	1.24
		-----	-----	-----	-----
		0.00	8.95	8.95	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 395 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6461 AC Gravel Excavation-UP 02-25

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	1,860.70	31.67	0.00	1,892.37
01010	Investment - fair value adjustm	26.25	14.56	26.25	14.56
03610	Fund bal/Retained earnings	(1,860.70)	0.00	11.69	(1,872.39)
03615	Fund bal-invest. fair value adj	(26.25)	11.69	0.00	(14.56)

17000	Interest-pool only	0.00	0.00	31.67	(31.67)
17610	Increase(decrease)-fair value o	0.00	26.25	14.56	11.69
		-----	-----	-----	-----
		0.00	84.17	84.17	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 396 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6462 AC West Patterson Financing Authority

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	250,798.80	5,047,413.25	5,012,729.91	285,482.14
02000	Accounts Payable	0.00	5,012,729.91	5,012,729.91	0.00
03610	Fund bal/Retained earnings	(250,798.80)	0.00	0.00	(250,798.80)
30200	Special assessments	0.00	0.00	5,047,413.25	(5,047,413.25)
62400	Miscellaneous expense	0.00	5,012,729.91	0.00	5,012,729.91
		-----	-----	-----	-----
		0.00	15,072,873.07	15,072,873.07	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 397 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6463 CEO-STANCERA 12th St Project

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	130,781.52	2,225.57	0.00	133,007.09
01010	Investment - fair value adjustm	1,844.81	1,023.28	1,844.81	1,023.28
02300	Trust obligations	(1,903.00)	0.00	0.00	(1,903.00)
03610	Fund bal/Retained earnings	(128,878.52)	0.00	821.53	(129,700.05)
03615	Fund bal-invest. fair value adj	(1,844.81)	821.53	0.00	(1,023.28)
17000	Interest-pool only	0.00	0.00	2,225.57	(2,225.57)
17610	Increase(decrease)-fair value o	0.00	1,844.81	1,023.28	821.53
		-----	-----	-----	-----
		0.00	5,915.19	5,915.19	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 398 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6464 CEO-Westland 12th St Project

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	124,073.44	1,461.64	117,643.00	7,892.08
01010	Investment - fair value adjustm	1,750.19	60.72	1,750.19	60.72
02300	Trust obligations	(78,677.00)	117,643.00	0.00	38,966.00
03610	Fund bal/Retained earnings	(45,396.44)	0.00	1,689.47	(47,085.91)
03615	Fund bal-invest. fair value adj	(1,750.19)	1,689.47	0.00	(60.72)
17000	Interest-pool only	0.00	0.00	1,461.64	(1,461.64)
17610	Increase(decrease)-fair value o	0.00	1,750.19	60.72	1,689.47
		0.00	122,605.02	122,605.02	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 399 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6466 StanCOG Nonmotorized - Ceres

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	31,122.21	26,118.43	2,369.00	54,871.64
01010	Investment - fair value adjustm	439.01	422.15	439.01	422.15
01110	Accounts receivable	1,766.00	0.00	1,766.00	0.00
02000	Accounts Payable	(26,802.14)	57,703.00	8,794.00	22,106.86
03610	Fund bal/Retained earnings	(6,086.07)	0.00	16.86	(6,102.93)
03615	Fund bal-invest. fair value adj	(439.01)	16.86	0.00	(422.15)
17000	Interest-pool only	0.00	0.00	890.43	(890.43)
17610	Increase(decrease)-fair value o	0.00	439.01	422.15	16.86
40400	Miscellaneous Revenue	0.00	2,369.00	23,462.00	(21,093.00)
66403	Non-Motorized	0.00	8,794.00	57,703.00	(48,909.00)

0.00 95,862.45 95,862.45 0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 400 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6467 StanCOG Nonmotorized - Hughson

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	4,357.93	3,756.03	4,267.51	3,846.45
01010	Investment - fair value adjustm	61.47	29.59	61.47	29.59
01110	Accounts receivable	256.00	0.00	256.00	0.00
02000	Accounts Payable	(3,721.00)	3,924.51	256.00	(52.49)
03610	Fund bal/Retained earnings	(892.93)	0.00	31.88	(924.81)
03615	Fund bal-invest. fair value adj	(61.47)	31.88	0.00	(29.59)
17000	Interest-pool only	0.00	0.00	109.03	(109.03)
17610	Increase(decrease)-fair value o	0.00	61.47	29.59	31.88
40400	Miscellaneous Revenue	0.00	343.00	3,391.00	(3,048.00)
66403	Non-Motorized	0.00	256.00	0.00	256.00
		0.00	8,402.48	8,402.48	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 401 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6468 StanCOG Nonmotorized - Modesto

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	24,867.58	126,035.62	11,615.00	139,288.20
01010	Investment - fair value adjustm	350.78	1,071.60	350.78	1,071.60
01110	Accounts receivable	8,794.00	0.00	8,794.00	0.00
02000	Accounts Payable	0.00	0.00	8,794.00	(8,794.00)
03610	Fund bal/Retained earnings	(33,661.58)	720.82	0.00	(32,940.76)
03615	Fund bal-invest. fair value adj	(350.78)	0.00	720.82	(1,071.60)
17000	Interest-pool only	0.00	0.00	2,194.62	(2,194.62)

17610	Increase(decrease)-fair value o	0.00	350.78	1,071.60	(720.82)
40400	Miscellaneous Revenue	0.00	11,615.00	115,047.00	(103,432.00)
66403	Non-Motorized	0.00	8,794.00	0.00	8,794.00
		-----	-----	-----	-----
		0.00	148,587.82	148,587.82	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 402 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6469 StanCOG Nonmotorized - Newman

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	620.05	6,333.70	586.00	6,367.75
01010	Investment - fair value adjustm	8.75	48.99	8.75	48.99
01110	Accounts receivable	433.00	0.00	433.00	0.00
03610	Fund bal/Retained earnings	(1,053.05)	40.24	0.00	(1,012.81)
03615	Fund bal-invest. fair value adj	(8.75)	0.00	40.24	(48.99)
17000	Interest-pool only	0.00	0.00	99.70	(99.70)
17610	Increase(decrease)-fair value o	0.00	8.75	48.99	(40.24)
40400	Miscellaneous Revenue	0.00	586.00	5,801.00	(5,215.00)
		-----	-----	-----	-----
		0.00	7,017.68	7,017.68	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 403 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6470 StanCOG Nonmotorized - Oakdale

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	28,892.61	11,999.62	20,093.85	20,798.38
01010	Investment - fair value adjustm	407.56	160.01	407.56	160.01
01110	Accounts receivable	783.00	0.00	783.00	0.00
02000	Accounts Payable	(11,939.37)	19,023.85	7,900.00	(815.52)
02010	Accounts payable-other	(985.00)	0.00	0.00	(985.00)

03610	Fund bal/Retained earnings	(16,751.24)	0.00	247.55	(16,998.79)
03615	Fund bal-invest. fair value adj	(407.56)	247.55	0.00	(160.01)
17000	Interest-pool only	0.00	0.00	619.62	(619.62)
17610	Increase(decrease)-fair value o	0.00	407.56	160.01	247.55
40400	Miscellaneous Revenue	0.00	1,070.00	10,597.00	(9,527.00)
66403	Non-Motorized	0.00	7,900.00	0.00	7,900.00
		-----	-----	-----	-----
		0.00	40,808.59	40,808.59	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 404 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6471 StanCOG Nonmotorized - Patterson

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	1,443.65	12,711.64	2,053.00	12,102.29
01010	Investment - fair value adjustm	20.36	93.11	20.36	93.11
01110	Accounts receivable	878.00	0.00	878.00	0.00
02000	Accounts Payable	0.00	878.00	878.00	0.00
03610	Fund bal/Retained earnings	(2,321.65)	72.75	0.00	(2,248.90)
03615	Fund bal-invest. fair value adj	(20.36)	0.00	72.75	(93.11)
17000	Interest-pool only	0.00	0.00	199.64	(199.64)
17610	Increase(decrease)-fair value o	0.00	20.36	93.11	(72.75)
40400	Miscellaneous Revenue	0.00	1,175.00	11,634.00	(10,459.00)
66403	Non-Motorized	0.00	878.00	0.00	878.00
		-----	-----	-----	-----
		0.00	15,828.86	15,828.86	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 405 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6472 StanCOG Nonmotorized - Riverbank

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----



01000	Equity in Pooled Cash	15,089.54	13,053.21	15,231.00	12,911.75
01010	Investment - fair value adjustm	212.85	99.34	212.85	99.34
01110	Accounts receivable	904.00	0.00	904.00	0.00
02000	Accounts Payable	(13,123.00)	14,027.00	904.00	0.00
03610	Fund bal/Retained earnings	(2,870.54)	0.00	113.51	(2,984.05)
03615	Fund bal-invest. fair value adj	(212.85)	113.51	0.00	(99.34)
17000	Interest-pool only	0.00	0.00	226.21	(226.21)
17610	Increase(decrease)-fair value o	0.00	212.85	99.34	113.51
40400	Miscellaneous Revenue	0.00	1,204.00	11,923.00	(10,719.00)
66403	Non-Motorized	0.00	904.00	0.00	904.00
		0.00	29,613.91	29,613.91	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 406 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6473 StanCOG Nonmotorized - Stanislaus County

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	52,111.61	69,791.56	6,371.00	115,532.17
01010	Investment - fair value adjustm	735.09	888.84	735.09	888.84
01110	Accounts receivable	4,837.00	0.00	4,837.00	0.00
03610	Fund bal/Retained earnings	(56,948.61)	153.75	0.00	(56,794.86)
03615	Fund bal-invest. fair value adj	(735.09)	0.00	153.75	(888.84)
17000	Interest-pool only	0.00	0.00	1,858.56	(1,858.56)
17610	Increase(decrease)-fair value o	0.00	735.09	888.84	(153.75)
40400	Miscellaneous Revenue	0.00	6,371.00	63,096.00	(56,725.00)
		0.00	77,940.24	77,940.24	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 407 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6474 StanCOG Nonmotorized - Turlock

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	48,975.98	42,076.64	49,093.00	41,959.62
01010	Investment - fair value adjustm	690.86	322.81	690.86	322.81
01110	Accounts receivable	2,915.00	0.00	2,915.00	0.00
02000	Accounts Payable	(42,296.00)	45,211.00	2,915.00	0.00
03610	Fund bal/Retained earnings	(9,594.98)	0.00	368.05	(9,963.03)
03615	Fund bal-invest. fair value adj	(690.86)	368.05	0.00	(322.81)
17000	Interest-pool only	0.00	0.00	714.64	(714.64)
17610	Increase(decrease)-fair value o	0.00	690.86	322.81	368.05
40400	Miscellaneous Revenue	0.00	3,882.00	38,447.00	(34,565.00)
66403	Non-Motorized	0.00	2,915.00	0.00	2,915.00
		0.00	95,466.36	95,466.36	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 408 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6475 StanCOG Nonmotorized - Waterford

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	842.95	5,251.18	485.00	5,609.13
01010	Investment - fair value adjustm	11.89	43.15	11.89	43.15
01110	Accounts receivable	361.00	0.00	361.00	0.00
03610	Fund bal/Retained earnings	(1,203.95)	31.26	0.00	(1,172.69)
03615	Fund bal-invest. fair value adj	(11.89)	0.00	31.26	(43.15)
17000	Interest-pool only	0.00	0.00	88.18	(88.18)
17610	Increase(decrease)-fair value o	0.00	11.89	43.15	(31.26)
40400	Miscellaneous Revenue	0.00	485.00	4,802.00	(4,317.00)
		0.00	5,822.48	5,822.48	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 409 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6476 AC E-Payables Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	387,831.43	4,827,491.71	4,803,897.39	411,425.75
02000	Accounts Payable	(387,831.43)	9,415,992.46	9,439,586.78	(411,425.75)
62790	Subscriptions	0.00	1,200.00	1,200.00	0.00
		0.00	14,244,684.17	14,244,684.17	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 410 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6477 RM Fed Econ Stimulus COBRA Assistance

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	12,268.24	106,164.23	112,572.86	5,859.61
03610	Fund bal/Retained earnings	(12,268.24)	0.00	0.00	(12,268.24)
40400	Miscellaneous Revenue	0.00	0.00	40,843.04	(40,843.04)
40430	Tax payment differences	0.00	0.00	65,321.19	(65,321.19)
62400	Miscellaneous expense	0.00	112,572.86	0.00	112,572.86
		0.00	218,737.09	218,737.09	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 411 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6478 HSA Valley Consortium for Medical Education

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	108,997.16	124,359.69	(15,362.53)
01010	Investment - fair value adjustm	0.00	0.00	118.19	(118.19)
01150	Other receivables	0.00	32,698.97	0.00	32,698.97
01170	Due from other funds	0.00	32,698.97	32,698.97	0.00

02000	Accounts Payable	0.00	4,800.00	41,768.97	(36,968.97)
02010	Accounts payable-other	0.00	3,600.00	122,826.11	(119,226.11)
02074	Sales Tax Liability	0.00	367.58	367.58	0.00
03610	Fund bal/Retained earnings	0.00	0.00	118.19	(118.19)
03615	Fund bal-invest. fair value adj	0.00	118.19	0.00	118.19
17000	Interest-pool only	0.00	0.00	218.56	(218.56)
17610	Increase(decrease)-fair value o	0.00	118.19	0.00	118.19
40400	Miscellaneous Revenue	0.00	0.00	113.33	(113.33)
40860	Misc reimbursements	0.00	0.00	265,000.00	(265,000.00)
41320	Private foundation	0.00	0.00	10,000.00	(10,000.00)
46600	Operating transfers in	0.00	113.33	113.33	0.00
50000	Salaries and wages	0.00	19,317.59	144.80	19,172.79
52000	Retirement	0.00	2,274.00	18.66	2,255.34
52010	Fica	0.00	1,254.56	11.04	1,243.52
53000	Group health insurance	0.00	1,692.02	28.91	1,663.11
53009	OPEB health ins liability	0.00	36.22	1.21	35.01
53020	Unemployment insurance	0.00	17.09	0.49	16.60
53051	Employee benefits admin fee	0.00	5.07	0.20	4.87
53081	Long Term disablilty	0.00	15.52	0.00	15.52
54000	Workers compensation insuranc	0.00	200.71	6.62	194.09
55000	Auto allowance	0.00	71.93	0.00	71.93
55130	Deferred comp mgmt/confidenti	0.00	273.90	0.00	273.90
55140	Cafeteria pln hlth ben cashou	0.00	23.78	0.00	23.78
62600	Office supplies	0.00	4,785.83	0.00	4,785.83
62630	Outside printing service	0.00	2,317.38	0.00	2,317.38
62730	Postage	0.00	89.33	0.00	89.33
62790	Subscriptions	0.00	8,290.00	3,600.00	4,690.00
62840	Computer Software - Non Asset	0.00	1,106.45	0.00	1,106.45
63000	Professional & special servic	0.00	44,548.35	19,388.97	25,159.38
63289	Contracts-medical doctors	0.00	10,867.92	7,310.00	3,557.92
63591	Recruitment costs	0.00	550.00	0.00	550.00
63640	Legal services	0.00	223,795.50	0.00	223,795.50
64720	Consulting services	0.00	120,978.74	6,000.00	114,978.74
65940	Library & reference books	0.00	32.50	0.00	32.50
66210	Licenses & fees	0.00	4,650.00	0.00	4,650.00
67040	Other travel expenses	0.00	721.08	0.00	721.08
74130	Data processing services	0.00	2,148.96	0.00	2,148.96

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 412 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6478 HSA Valley Consortium for Medical Education

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

74301	Funds >13 Bill-Auditor's Dept	0.00	111.00	0.00	111.00
74302	Funds >13 Bill-Purchasing Agent	0.00	526.00	0.00	526.00
		0.00	634,213.82	634,213.82	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 413 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6480 PW-Gaffery Road Mitigation

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	21,431.37	0.00	21,431.37
01010	Investment - fair value adjustm	0.00	164.88	0.00	164.88
03610	Fund bal/Retained earnings	0.00	164.88	0.00	164.88
03615	Fund bal-invest. fair value adj	0.00	0.00	164.88	(164.88)
17000	Interest-pool only	0.00	0.00	197.30	(197.30)
17610	Increase(decrease)-fair value o	0.00	0.00	164.88	(164.88)
40400	Miscellaneous Revenue	0.00	0.00	21,234.07	(21,234.07)
		0.00	21,761.13	21,761.13	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 414 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6485 SO Cal-MMET Seized Asset Forfeiture-State

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	11,992.81	0.00	0.00	11,992.81
02330	Seized Assets	(6,274.23)	0.00	0.00	(6,274.23)
02404	Def Revenue - State	(5,718.58)	0.00	0.00	(5,718.58)
		0.00	0.00	0.00	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6487 SO Cal-MMET Seized Asset Forfeiture-Federal

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	202,412.70	39,783.11	17,949.88	224,245.93
02000	Accounts Payable	0.00	17,949.88	17,949.88	0.00
02405	Def Revenue - Fed. DOJ	(202,412.70)	17,949.88	39,783.11	(224,245.93)
		0.00	75,682.87	75,682.87	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6505 PL Salida-Storm Drain Interest

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	869,936.70	14,796.72	1,680.28	883,053.14
01010	Investment - fair value adjustm	12,271.37	6,793.68	12,271.37	6,793.68
01130	Interest receivable- pool inves	2,167.19	2,835.90	2,167.19	2,835.90
03610	Fund bal/Retained earnings	(872,103.89)	0.00	5,477.69	(877,581.58)
03615	Fund bal-invest. fair value adj	(12,271.37)	5,477.69	0.00	(6,793.68)
17000	Interest-pool only	0.00	0.00	14,796.72	(14,796.72)
17003	Interest-pool accrual, year-end	0.00	2,167.19	2,835.90	(668.71)
17610	Increase(decrease)-fair value o	0.00	12,271.37	6,793.68	5,477.69
74220	PW Engineering services	0.00	1,680.28	0.00	1,680.28
		0.00	46,022.83	46,022.83	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6611 DO NOT USE-CT Muni/Superior Court

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	790.85	790.85	0.00
02000	Accounts Payable	0.00	2,547.76	2,547.76	0.00
62600	Office supplies	0.00	230.48	230.48	0.00
63251	Contracts - Visitation Access g	0.00	3.52	3.52	0.00
74370	Stores-office supplies	0.00	1,522.91	1,522.91	0.00
		0.00	5,095.52	5,095.52	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 418 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6617 AC DNA Identification Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	242,142.07	745,982.65	755,419.77	232,704.95
01010	Investment - fair value adjustm	3,415.67	1,790.29	3,415.67	1,790.29
02000	Accounts Payable	0.00	439,348.69	439,348.69	0.00
02010	Accounts payable-other	(242,142.07)	242,142.07	129,026.75	(129,026.75)
03610	Fund bal/Retained earnings	0.00	0.00	1,625.38	(1,625.38)
03615	Fund bal-invest. fair value adj	(3,415.67)	1,625.38	0.00	(1,790.29)
17000	Interest-pool only	0.00	0.00	1,604.82	(1,604.82)
17610	Increase(decrease)-fair value o	0.00	3,415.67	1,790.29	1,625.38
40400	Miscellaneous Revenue	0.00	45,687.85	683,960.86	(638,273.01)
62400	Miscellaneous expense	0.00	638,522.26	102,322.63	536,199.63
		0.00	2,118,514.86	2,118,514.86	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 419 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6618 CSA SSI/Foster Care Trust Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	4,567.21	4,562.00	5.21
01010	Investment - fair value adjustm	0.00	0.04	0.00	0.04
02000	Accounts Payable	0.00	4,562.00	4,562.00	0.00
02300	Trust obligations	0.00	4,562.00	4,562.00	0.00
03610	Fund bal/Retained earnings	0.00	0.04	0.00	0.04
03615	Fund bal-invest. fair value adj	0.00	0.00	0.04	(0.04)
17000	Interest-pool only	0.00	0.00	5.21	(5.21)
17610	Increase(decrease)-fair value o	0.00	0.00	0.04	(0.04)
		0.00	13,691.29	13,691.29	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 420 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6751 Ceres Redevelopment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	241,974.33	3,419,189.70	3,565,268.72	95,895.31
02000	Accounts Payable	(131,923.22)	3,393,349.55	3,261,426.33	0.00
03610	Fund bal/Retained earnings	(110,051.11)	0.00	0.00	(110,051.11)
10000	Property taxes-current secured	0.00	10,885.25	3,115,190.21	(3,104,304.96)
10005	Property Taxes-Unitary	0.00	0.00	7,591.83	(7,591.83)
10400	Property taxes-current unsecure	0.00	0.00	160,518.62	(160,518.62)
11000	Property taxes-prior unsecured	0.00	385.27	7,341.20	(6,955.93)
11781	07/08 supplemental property tax	0.00	57,151.91	659.03	56,492.88
11799	06/07 Supplemental property tax	0.00	13,431.07	47,507.70	(34,076.63)
12750	FHA in lieu tax apportionment	0.00	0.00	1,791.33	(1,791.33)
17010	Interest - other	0.00	0.00	1,208.09	(1,208.09)
24400	State-Homeowners' prop tax reli	0.00	25,693.96	77,381.69	(51,687.73)
62400	Miscellaneous expense	0.00	3,261,426.33	686.62	3,260,739.71
63490	Property tax administration cos	0.00	65,058.33	0.00	65,058.33
		0.00	10,246,571.37	10,246,571.37	0.00



Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6752 Ceres Redevelopment - Amended

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	80,862.81	1,759,300.67	1,759,714.92	80,448.56
02000	Accounts Payable	(33,447.76)	1,691,589.61	1,658,141.85	0.00
03610	Fund bal/Retained earnings	(47,415.05)	0.00	0.00	(47,415.05)
10000	Property taxes-current secured	0.00	0.00	1,573,374.23	(1,573,374.23)
10005	Property Taxes-Unitary	0.00	0.00	2,523.72	(2,523.72)
10400	Property taxes-current unsecure	0.00	0.00	81,073.99	(81,073.99)
11000	Property taxes-prior unsecured	0.00	176.88	3,463.50	(3,286.62)
11781	07/08 supplemental property tax	0.00	21,899.86	7.32	21,892.54
11799	06/07 Supplemental property tax	0.00	239.53	58,341.72	(58,102.19)
12750	FHA in lieu tax apportionment	0.00	0.00	822.44	(822.44)
17010	Interest - other	0.00	0.00	610.18	(610.18)
24400	State-Homeowners' prop tax reli	0.00	12,977.38	39,083.57	(26,106.19)
62400	Miscellaneous expense	0.00	1,658,141.85	0.00	1,658,141.85
63490	Property tax administration cos	0.00	32,831.66	0.00	32,831.66
		0.00	5,177,157.44	5,177,157.44	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6753 Modesto Redevelopment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	7,173.84	604,224.99	594,292.05	17,106.78
02000	Accounts Payable	0.00	581,109.51	581,109.51	0.00
03610	Fund bal/Retained earnings	(7,173.84)	0.00	0.00	(7,173.84)
10000	Property taxes-current secured	0.00	0.00	450,054.98	(450,054.98)

10005	Property Taxes-Unitary	0.00	0.00	6,050.03	(6,050.03)
10400	Property taxes-current unsecure	0.00	0.00	23,192.10	(23,192.10)
11000	Property taxes-prior unsecured	0.00	36.15	691.49	(655.34)
11799	06/07 Supplemental property tax	0.00	0.00	112,648.57	(112,648.57)
12750	FHA in lieu tax apportionment	0.00	0.00	168.09	(168.09)
17010	Interest - other	0.00	0.00	174.55	(174.55)
24400	State-Homeowners' prop tax reli	0.00	3,712.32	11,180.28	(7,467.96)
62400	Miscellaneous expense	0.00	581,044.61	64.90	580,979.71
63490	Property tax administration cos	0.00	9,498.97	0.00	9,498.97
		-----	-----	-----	-----
		0.00	1,779,626.55	1,779,626.55	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 423 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6754 Modesto Redevelopment - Amended

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	409,228.36	5,426,923.03	5,644,436.09	191,715.30
02000	Accounts Payable	(181,058.02)	5,486,478.01	5,305,419.99	0.00
03610	Fund bal/Retained earnings	(228,170.34)	0.00	0.00	(228,170.34)
10000	Property taxes-current secured	0.00	0.00	4,965,743.16	(4,965,743.16)
10005	Property Taxes-Unitary	0.00	0.00	11,520.04	(11,520.04)
10400	Property taxes-current unsecure	0.00	0.00	255,881.48	(255,881.48)
11000	Property taxes-prior unsecured	0.00	525.81	10,436.23	(9,910.42)
11781	07/08 supplemental property tax	0.00	11,164.84	2,548.47	8,616.37
11799	06/07 Supplemental property tax	0.00	1,610.13	53,069.50	(51,459.37)
12750	FHA in lieu tax apportionment	0.00	0.00	2,444.81	(2,444.81)
17010	Interest - other	0.00	0.00	1,925.81	(1,925.81)
24400	State-Homeowners' prop tax reli	0.00	40,958.54	123,353.53	(82,394.99)
62400	Miscellaneous expense	0.00	5,305,419.99	0.00	5,305,419.99
63490	Property tax administration cos	0.00	103,698.76	0.00	103,698.76
		-----	-----	-----	-----
		0.00	16,376,779.11	16,376,779.11	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 424 of 637

Currency: USD  
Balance Type: Year to Date

Fund Range: 1725 to 8999

Fund: 6755 Newman Redevelopment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	17,198.42	665,424.22	662,735.36	19,887.28
02000	Accounts Payable	0.00	637,234.85	637,234.85	0.00
03610	Fund bal/Retained earnings	(17,198.42)	0.00	0.00	(17,198.42)
10000	Property taxes-current secured	0.00	0.00	607,505.95	(607,505.95)
10005	Property Taxes-Unitary	0.00	0.00	4,785.38	(4,785.38)
10400	Property taxes-current unsecure	0.00	0.00	31,302.16	(31,302.16)
11000	Property taxes-prior unsecured	0.00	88.52	1,813.35	(1,724.83)
11781	07/08 supplemental property tax	0.00	7,563.11	221.21	7,341.90
11799	06/07 Supplemental property tax	0.00	87.05	4,059.07	(3,972.02)
12750	FHA in lieu tax apportionment	0.00	0.00	411.58	(411.58)
17010	Interest - other	0.00	0.00	235.59	(235.59)
24400	State-Homeowners' prop tax reli	0.00	5,010.49	15,089.93	(10,079.44)
62400	Miscellaneous expense	0.00	637,234.85	0.00	637,234.85
63490	Property tax administration cos	0.00	12,751.34	0.00	12,751.34
		0.00	1,965,394.43	1,965,394.43	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 425 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6756 Oakdale Redevelopment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	134,763.55	2,841,941.47	2,886,281.43	90,423.59
02000	Accounts Payable	(53,862.55)	2,791,734.76	2,737,872.21	0.00
03610	Fund bal/Retained earnings	(80,901.00)	0.00	0.00	(80,901.00)
10000	Property taxes-current secured	0.00	0.00	2,608,225.99	(2,608,225.99)
10005	Property Taxes-Unitary	0.00	0.00	15,240.96	(15,240.96)
10400	Property taxes-current unsecure	0.00	0.00	134,396.80	(134,396.80)
11000	Property taxes-prior unsecured	0.00	312.92	6,132.74	(5,819.82)
11781	07/08 supplemental property tax	0.00	9,633.17	697.46	8,935.71
11799	06/07 Supplemental property tax	0.00	8,447.30	9,991.99	(1,544.69)
12750	FHA in lieu tax apportionment	0.00	0.00	1,454.98	(1,454.98)
17010	Interest - other	0.00	0.00	1,011.49	(1,011.49)
24400	State-Homeowners' prop tax reli	0.00	21,512.68	64,789.06	(43,276.38)
62400	Miscellaneous expense	0.00	2,737,872.21	0.00	2,737,872.21

63490	Property tax administration cos	0.00	54,640.60	0.00	54,640.60
		-----	-----	-----	-----
		0.00	8,466,095.11	8,466,095.11	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 426 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6757 Patterson Redevelopment Agency

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	3,793.89	330,174.65	323,057.29	10,911.25
02000	Accounts Payable	0.00	308,856.22	308,856.22	0.00
03610	Fund bal/Retained earnings	(3,793.89)	0.00	0.00	(3,793.89)
10000	Property taxes-current secured	0.00	0.00	294,623.14	(294,623.14)
10005	Property Taxes-Unitary	0.00	0.00	809.04	(809.04)
10400	Property taxes-current unsecure	0.00	0.00	15,181.16	(15,181.16)
11000	Property taxes-prior unsecured	0.00	37.46	715.63	(678.17)
11781	07/08 supplemental property tax	0.00	5,475.92	0.00	5,475.92
11799	06/07 Supplemental property tax	0.00	102.24	11,238.84	(11,136.60)
12750	FHA in lieu tax apportionment	0.00	0.00	174.16	(174.16)
17010	Interest - other	0.00	0.00	114.26	(114.26)
24400	State-Homeowners' prop tax reli	0.00	2,430.02	7,318.42	(4,888.40)
62400	Miscellaneous expense	0.00	308,856.22	0.00	308,856.22
63490	Property tax administration cos	0.00	6,155.43	0.00	6,155.43
		-----	-----	-----	-----
		0.00	962,088.16	962,088.16	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 427 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6758 Stan/Ceres JC Redve Commission

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	(161,099.82)	644,278.33	474,690.28	8,488.23

02000	Accounts Payable	0.00	434,948.51	434,948.51	0.00
03610	Fund bal/Retained earnings	161,099.82	0.00	0.00	161,099.82
10000	Property taxes-current secured	0.00	0.00	580,872.21	(580,872.21)
10005	Property Taxes-Unitary	0.00	0.00	2,578.31	(2,578.31)
10400	Property taxes-current unsecure	0.00	0.00	29,928.88	(29,928.88)
11000	Property taxes-prior unsecured	0.00	95.06	1,917.24	(1,822.18)
11781	07/08 supplemental property tax	0.00	18,599.60	10,256.54	8,343.06
11799	06/07 Supplemental property tax	0.00	4,104.26	3,629.99	474.27
12750	FHA in lieu tax apportionment	0.00	0.00	442.00	(442.00)
17010	Interest - other	0.00	0.00	225.25	(225.25)
24400	State-Homeowners' prop tax reli	0.00	4,790.67	14,427.91	(9,637.24)
62400	Miscellaneous expense	0.00	434,948.51	0.00	434,948.51
63490	Property tax administration cos	0.00	12,152.18	0.00	12,152.18
		0.00	1,553,917.12	1,553,917.12	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 428 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6759 Turlock Redevelopment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	95,091.53	2,411,939.82	2,455,547.51	51,483.84
02000	Accounts Payable	(19,080.06)	2,290,006.41	2,270,926.35	0.00
03610	Fund bal/Retained earnings	(76,011.47)	0.00	0.00	(76,011.47)
10000	Property taxes-current secured	0.00	0.00	2,158,896.91	(2,158,896.91)
10005	Property Taxes-Unitary	0.00	0.00	8,374.46	(8,374.46)
10400	Property taxes-current unsecure	0.00	0.00	111,240.57	(111,240.57)
11000	Property taxes-prior unsecured	0.00	293.63	5,896.42	(5,602.79)
11781	07/08 supplemental property tax	0.00	94,404.50	360.16	94,044.34
11799	06/07 Supplemental property tax	0.00	7,888.54	71,154.91	(63,266.37)
12750	FHA in lieu tax apportionment	0.00	0.00	1,365.28	(1,365.28)
12800	Tax deeded land sale appro.	0.00	0.00	187.82	(187.82)
17010	Interest - other	0.00	0.00	837.22	(837.22)
24400	State-Homeowners' prop tax reli	0.00	17,806.10	53,626.07	(35,819.97)
62400	Miscellaneous expense	0.00	2,270,926.35	0.00	2,270,926.35
63490	Property tax administration cos	0.00	45,148.33	0.00	45,148.33
		0.00	7,138,413.68	7,138,413.68	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6760 Turlock Redevelop Agncy-Amended Area

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	186,575.04	4,126,686.06	4,164,173.99	149,087.11
02000	Accounts Payable	(61,153.81)	4,047,526.91	3,986,373.10	0.00
03610	Fund bal/Retained earnings	(125,421.23)	0.00	0.00	(125,421.23)
10000	Property taxes-current secured	0.00	0.00	3,757,950.52	(3,757,950.52)
10005	Property Taxes-Unitary	0.00	0.00	7,750.74	(7,750.74)
10400	Property taxes-current unsecure	0.00	0.00	193,642.18	(193,642.18)
11000	Property taxes-prior unsecured	0.00	425.60	8,576.33	(8,150.73)
11781	07/08 supplemental property tax	0.00	5,447.65	5,840.98	(393.33)
11799	06/07 Supplemental property tax	0.00	1,322.46	56,139.39	(54,816.93)
12750	FHA in lieu tax apportionment	0.00	0.00	1,978.89	(1,978.89)
17010	Interest - other	0.00	0.00	1,457.38	(1,457.38)
24400	State-Homeowners' prop tax reli	0.00	30,995.99	93,349.65	(62,353.66)
62400	Miscellaneous expense	0.00	3,986,373.10	0.00	3,986,373.10
63490	Property tax administration cos	0.00	78,455.38	0.00	78,455.38
		0.00	12,277,233.15	12,277,233.15	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6761 Hughson Redevelopment Agency

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	17,634.89	446,224.01	453,284.55	10,574.35
02000	Accounts Payable	0.00	435,288.56	435,288.56	0.00
03610	Fund bal/Retained earnings	(17,634.89)	0.00	0.00	(17,634.89)
10000	Property taxes-current secured	0.00	0.00	410,539.50	(410,539.50)
10005	Property Taxes-Unitary	0.00	0.00	1,097.67	(1,097.67)
10400	Property taxes-current unsecure	0.00	0.00	21,153.82	(21,153.82)
11000	Property taxes-prior unsecured	0.00	54.52	1,038.55	(984.03)
11781	07/08 supplemental property tax	0.00	4,921.40	0.00	4,921.40

11799	06/07 Supplemental property tax	0.00	1,058.70	1,784.07	(725.37)
12750	FHA in lieu tax apportionment	0.00	0.00	253.50	(253.50)
17010	Interest - other	0.00	0.00	159.21	(159.21)
24400	State-Homeowners' prop tax reli	0.00	3,386.06	10,197.69	(6,811.63)
62400	Miscellaneous expense	0.00	435,288.56	0.00	435,288.56
63490	Property tax administration cos	0.00	8,575.31	0.00	8,575.31
		0.00	1,334,797.12	1,334,797.12	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 431 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6762 Waterford Redevelopment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	3,959.90	169,946.23	184,340.00	(10,433.87)
02000	Accounts Payable	0.00	160,748.04	160,748.04	0.00
03610	Fund bal/Retained earnings	(3,959.90)	0.00	0.00	(3,959.90)
10000	Property taxes-current secured	0.00	0.00	153,947.72	(153,947.72)
10005	Property Taxes-Unitary	0.00	0.00	740.54	(740.54)
10400	Property taxes-current unsecure	0.00	0.00	7,931.49	(7,931.49)
11000	Property taxes-prior unsecured	0.00	30.83	600.36	(569.53)
11781	07/08 supplemental property tax	0.00	17,565.03	0.00	17,565.03
11799	06/07 Supplemental property tax	0.00	1,504.46	2,699.54	(1,195.08)
12750	FHA in lieu tax apportionment	0.00	0.00	143.33	(143.33)
17010	Interest - other	0.00	0.00	59.69	(59.69)
24400	State-Homeowners' prop tax reli	0.00	1,269.58	3,823.56	(2,553.98)
62400	Miscellaneous expense	0.00	160,748.04	0.00	160,748.04
63490	Property tax administration cos	0.00	3,222.06	0.00	3,222.06
		0.00	515,034.27	515,034.27	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 432 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6763 Waterford Lighting

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(32,170.03)	63,183.31	30,072.84	940.44
02000	Accounts Payable	(40.87)	28,347.67	28,306.80	0.00
03610	Fund bal/Retained earnings	32,210.90	0.00	0.00	32,210.90
10000	Property taxes-current secured	0.00	0.00	16,110.24	(16,110.24)
10005	Property Taxes-Unitary	0.00	0.00	1,211.81	(1,211.81)
10007	Property Taxes-SRAF Loan	0.00	1,526.51	0.00	1,526.51
10400	Property taxes-current unsecure	0.00	0.00	830.13	(830.13)
11000	Property taxes-prior unsecured	0.00	1.98	39.40	(37.42)
11781	07/08 supplemental property tax	0.00	61.29	3.05	58.24
11799	06/07 Supplemental property tax	0.00	2.51	87.88	(85.37)
12750	FHA in lieu tax apportionment	0.00	0.00	9.20	(9.20)
17010	Interest - other	0.00	0.00	6.25	(6.25)
24400	State-Homeowners' prop tax reli	0.00	132.88	401.91	(269.03)
30200	Special assessments	0.00	0.00	11,195.60	(11,195.60)
62400	Miscellaneous expense	0.00	28,306.80	33,287.84	(4,981.04)
		0.00	121,562.95	121,562.95	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 433 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6764 Denair Community Serv - Clearing

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,706.83	54,660.44	56,614.33	(247.06)
02000	Accounts Payable	(99.63)	50,563.42	50,463.79	0.00
03610	Fund bal/Retained earnings	(1,607.20)	0.00	0.00	(1,607.20)
10000	Property taxes-current secured	0.00	0.00	45,688.01	(45,688.01)
10005	Property Taxes-Unitary	0.00	0.00	734.93	(734.93)
10007	Property Taxes-SRAF Loan	0.00	4,399.83	0.00	4,399.83
10210	Co of Stanislaus rda pass thru	0.00	37.62	4,300.07	(4,262.45)
10400	Property taxes-current unsecure	0.00	0.00	2,354.19	(2,354.19)
11000	Property taxes-prior unsecured	0.00	5.78	114.68	(108.90)
11781	07/08 supplemental property tax	0.00	173.82	8.66	165.16
11799	06/07 Supplemental property tax	0.00	7.82	274.02	(266.20)
12750	FHA in lieu tax apportionment	0.00	0.00	26.87	(26.87)
17010	Interest - other	0.00	0.00	19.27	(19.27)
24400	State-Homeowners' prop tax reli	0.00	376.83	1,139.74	(762.91)
62400	Miscellaneous expense	0.00	50,463.79	0.00	50,463.79



63490	Property tax administration cos	0.00	1,049.21	0.00	1,049.21
		-----	-----	-----	-----
		0.00	161,738.56	161,738.56	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 434 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6765 Patterson Hospital

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	44,221.63	1,032,260.49	1,070,114.98	6,367.14
02000	Accounts Payable	(2,427.18)	976,181.56	973,754.38	0.00
03610	Fund bal/Retained earnings	(41,794.45)	0.00	0.00	(41,794.45)
10000	Property taxes-current secured	0.00	0.00	698,999.83	(698,999.83)
10005	Property Taxes-Unitary	0.00	0.00	17,540.30	(17,540.30)
10007	Property Taxes-SRAF Loan	0.00	72,071.58	0.00	72,071.58
10210	Co of Stanislaus rda pass thru	0.00	29.66	3,830.66	(3,801.00)
10295	Patterson rda pass thru increme	0.00	70.28	3,021.36	(2,951.08)
10400	Property taxes-current unsecure	0.00	1,436.66	37,453.83	(36,017.17)
11000	Property taxes-prior unsecured	0.00	93.92	1,903.26	(1,809.34)
11781	07/08 supplemental property tax	0.00	2,659.10	132.48	2,526.62
11799	06/07 Supplemental property tax	0.00	120.01	4,203.32	(4,083.31)
12750	FHA in lieu tax apportionment	0.00	0.00	436.70	(436.70)
17010	Interest - other	0.00	0.00	273.50	(273.50)
24400	State-Homeowners' prop tax reli	0.00	5,765.22	17,437.34	(11,672.12)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	2,158.06	(2,158.06)
30200	Special assessments	0.00	0.00	246,306.51	(246,306.51)
62400	Miscellaneous expense	0.00	973,754.38	0.00	973,754.38
63490	Property tax administration cos	0.00	13,123.65	0.00	13,123.65
		-----	-----	-----	-----
		0.00	3,077,566.51	3,077,566.51	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 435 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6766 West Side Community Hospital

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	120,000.92	581,795.96	689,099.38	12,697.50
02000	Accounts Payable	(106,563.85)	678,657.14	572,093.29	0.00
03610	Fund bal/Retained earnings	(13,437.07)	0.00	0.00	(13,437.07)
10000	Property taxes-current secured	0.00	0.00	205,022.75	(205,022.75)
10005	Property Taxes-Unitary	0.00	0.00	7,578.60	(7,578.60)
10007	Property Taxes-SRAF Loan	0.00	20,079.71	0.00	20,079.71
10250	Newman rda pass thru increment	0.00	0.00	0.87	(0.87)
10400	Property taxes-current unsecure	0.00	0.00	12,396.40	(12,396.40)
11000	Property taxes-prior unsecured	0.00	10.28	212.93	(202.65)
11770	90/91 supplemental property tax	0.00	395.56	0.00	395.56
11781	07/08 supplemental property tax	0.00	298.90	763.99	(465.09)
11799	06/07 Supplemental property tax	0.00	13.04	456.67	(443.63)
11800	Sales and use taxes	0.00	749.10	749.10	0.00
12740	Del Unsecured tax apportionment	0.00	0.00	99.17	(99.17)
12750	FHA in lieu tax apportionment	0.00	0.00	47.81	(47.81)
17010	Interest - other	0.00	0.00	255.81	(255.81)
24400	State-Homeowners' prop tax reli	0.00	648.06	3,103.44	(2,455.38)
30200	Special assessments	0.00	3,371.89	366,347.56	(362,975.67)
40400	Miscellaneous Revenue	0.00	0.00	607.25	(607.25)
62400	Miscellaneous expense	0.00	572,031.78	0.00	572,031.78
63490	Property tax administration cos	0.00	783.60	0.00	783.60
		0.00	1,858,835.02	1,858,835.02	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 436 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6767 Central Irrigation Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,746.78	60,897.74	62,911.86	(267.34)
02000	Accounts Payable	(82.22)	56,231.27	56,149.05	0.00
03610	Fund bal/Retained earnings	(1,664.56)	0.00	0.00	(1,664.56)
10000	Property taxes-current secured	0.00	0.00	54,504.22	(54,504.22)
10005	Property Taxes-Unitary	0.00	0.00	1,446.61	(1,446.61)
10007	Property Taxes-SRAF Loan	0.00	4,843.28	0.00	4,843.28
10210	Co of Stanislaus rda pass thru	0.00	1.78	230.15	(228.37)
10250	Newman rda pass thru increment	0.00	0.46	0.00	0.46
10400	Property taxes-current unsecure	0.00	0.00	2,808.52	(2,808.52)

11000	Property taxes-prior unsecured	0.00	6.32	123.78	(117.46)
11781	07/08 supplemental property tax	0.00	207.35	10.33	197.02
11799	06/07 Supplemental property tax	0.00	8.04	281.62	(273.58)
12750	FHA in lieu tax apportionment	0.00	0.00	29.37	(29.37)
17010	Interest - other	0.00	0.00	21.22	(21.22)
24400	State-Homeowners' prop tax reli	0.00	449.55	1,359.70	(910.15)
62400	Miscellaneous expense	0.00	56,149.05	82.22	56,066.83
63490	Property tax administration cos	0.00	1,163.81	0.00	1,163.81
		-----	-----	-----	-----
		0.00	179,958.65	179,958.65	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 437 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6768 Oakdale Irrigation Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	56,434.79	1,734,454.78	1,799,396.23	(8,506.66)
02000	Accounts Payable	(4,140.39)	1,601,345.62	1,597,205.23	0.00
03610	Fund bal/Retained earnings	(52,294.40)	0.00	0.00	(52,294.40)
10000	Property taxes-current secured	0.00	0.00	1,547,042.02	(1,547,042.02)
10005	Property Taxes-Unitary	0.00	0.00	18,778.64	(18,778.64)
10007	Property Taxes-SRAF Loan	0.00	144,918.55	0.00	144,918.55
10253	Oakdale rda pass thru increment	0.00	284.76	8,324.50	(8,039.74)
10255	Oakdale amended rda pass thru i	0.00	41.23	626.95	(585.72)
10275	Riverbank rda pass thru increme	0.00	178.75	141.90	36.85
10400	Property taxes-current unsecure	0.00	0.00	79,715.57	(79,715.57)
11000	Property taxes-prior unsecured	0.00	190.94	3,819.89	(3,628.95)
11781	07/08 supplemental property tax	0.00	5,885.28	293.20	5,592.08
11799	06/07 Supplemental property tax	0.00	242.28	8,485.93	(8,243.65)
12750	FHA in lieu tax apportionment	0.00	0.00	887.80	(887.80)
12800	Tax deeded land sale appro.	0.00	0.00	65.60	(65.60)
17010	Interest - other	0.00	0.00	603.11	(603.11)
24400	State-Homeowners' prop tax reli	0.00	12,759.94	38,593.41	(25,833.47)
30200	Special assessments	0.00	0.00	26,536.28	(26,536.28)
62400	Miscellaneous expense	0.00	1,597,578.27	0.00	1,597,578.27
63490	Property tax administration cos	0.00	32,635.86	0.00	32,635.86
		-----	-----	-----	-----
		0.00	5,130,516.26	5,130,516.26	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6769 Turlock Irrigation Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	41,160.52	1,299,789.73	1,347,575.97	(6,625.72)
02000	Accounts Payable	(3,119.40)	1,201,325.61	1,198,206.21	0.00
03610	Fund bal/Retained earnings	(38,041.12)	0.00	0.00	(38,041.12)
10000	Property taxes-current secured	0.00	0.00	1,156,459.05	(1,156,459.05)
10005	Property Taxes-Unitary	0.00	0.00	12,852.21	(12,852.21)
10007	Property Taxes-SRAF Loan	0.00	105,982.86	0.00	105,982.86
10210	Co of Stanislaus rda pass thru	0.00	58.79	6,585.40	(6,526.61)
10215	Ceres amended rda pass thru	0.00	128.76	6,381.92	(6,253.16)
10225	Hughson rda pass thru	0.00	31.25	1,547.78	(1,516.53)
10227	Hughson 2007 annex rda pass thr	0.00	38.71	48.74	(10.03)
10260	Turlock rda pass thru increment	0.00	0.00	0.68	(0.68)
10290	Turlock amended rda pass thru i	0.00	138.02	15,916.08	(15,778.06)
10400	Property taxes-current unsecure	0.00	0.00	59,590.01	(59,590.01)
11000	Property taxes-prior unsecured	0.00	139.62	2,796.22	(2,656.60)
11781	07/08 supplemental property tax	0.00	4,399.50	219.18	4,180.32
11799	06/07 Supplemental property tax	0.00	181.01	6,347.42	(6,166.41)
12750	FHA in lieu tax apportionment	0.00	0.00	649.18	(649.18)
12800	Tax deeded land sale appro.	0.00	0.00	22.82	(22.82)
17010	Interest - other	0.00	0.00	459.14	(459.14)
24400	State-Homeowners' prop tax reli	0.00	9,538.48	28,849.87	(19,311.39)
40400	Miscellaneous Revenue	0.00	0.00	373.04	(373.04)
62400	Miscellaneous expense	0.00	1,198,206.21	0.00	1,198,206.21
63490	Property tax administration cos	0.00	24,922.37	0.00	24,922.37
		0.00	3,844,880.92	3,844,880.92	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6770 West Stanislaus Irrigation Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	8,895.55	305,243.62	315,861.14	(1,721.97)
02000	Accounts Payable	(284.67)	281,387.78	281,103.11	0.00
03610	Fund bal/Retained earnings	(8,610.88)	0.00	0.00	(8,610.88)
10000	Property taxes-current secured	0.00	0.00	275,527.36	(275,527.36)
10005	Property Taxes-Unitary	0.00	0.00	4,285.03	(4,285.03)
10007	Property Taxes-SRAF Loan	0.00	25,201.20	0.00	25,201.20
10210	Co of Stanislaus rda pass thru	0.00	14.92	1,926.51	(1,911.59)
10400	Property taxes-current unsecure	0.00	0.00	14,197.38	(14,197.38)
11000	Property taxes-prior unsecured	0.00	33.13	640.44	(607.31)
11781	07/08 supplemental property tax	0.00	1,048.18	52.22	995.96
11799	06/07 Supplemental property tax	0.00	42.24	1,479.61	(1,437.37)
12750	FHA in lieu tax apportionment	0.00	0.00	154.03	(154.03)
17010	Interest - other	0.00	0.00	107.54	(107.54)
24400	State-Homeowners' prop tax reli	0.00	2,272.55	6,873.50	(4,600.95)
62400	Miscellaneous expense	0.00	281,103.11	0.00	281,103.11
63490	Property tax administration cos	0.00	5,861.14	0.00	5,861.14
		0.00	902,207.87	902,207.87	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 440 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6771 Western Hills Water Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	183,739.28	4,609,024.11	4,655,092.11	137,671.28
02000	Accounts Payable	0.00	4,655,092.11	4,655,092.11	0.00
03610	Fund bal/Retained earnings	(183,739.28)	0.00	0.00	(183,739.28)
30200	Special assessments	0.00	0.00	4,609,024.11	(4,609,024.11)
62400	Miscellaneous expense	0.00	4,655,092.11	0.00	4,655,092.11
		0.00	13,919,208.33	13,919,208.33	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 441 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6772 Salida Public Facilities Financial Agency

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	157,961.41	3,248,519.12	3,262,057.21	144,423.32
02000	Accounts Payable	0.00	3,262,057.21	3,262,057.21	0.00
03610	Fund bal/Retained earnings	(157,961.41)	0.00	0.00	(157,961.41)
12660	Assessments unclassified	0.00	0.00	2,848,456.32	(2,848,456.32)
30200	Special assessments	0.00	0.00	400,062.80	(400,062.80)
62400	Miscellaneous expense	0.00	3,262,057.21	0.00	3,262,057.21
		0.00	9,772,633.54	9,772,633.54	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 442 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6773 Schools Infrastructure Financing Agency

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	131,061.47	3,121,195.51	3,151,164.90	101,092.08
02000	Accounts Payable	0.00	3,151,164.90	3,151,164.90	0.00
03610	Fund bal/Retained earnings	(131,061.47)	0.00	0.00	(131,061.47)
12660	Assessments unclassified	0.00	0.00	2,936,744.22	(2,936,744.22)
30200	Special assessments	0.00	0.00	183,657.03	(183,657.03)
62400	Miscellaneous expense	0.00	3,151,164.90	0.00	3,151,164.90
63491	Prop tax direct assessmnt admin	0.00	0.00	794.26	(794.26)
		0.00	9,423,525.31	9,423,525.31	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 443 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6774 Oakdale Amended Redevelopment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	3,038.66	51,192.79	52,407.14	1,824.31
02000	Accounts Payable	(979.26)	48,178.77	47,199.51	0.00
03610	Fund bal/Retained earnings	(2,059.40)	0.00	0.00	(2,059.40)
10000	Property taxes-current secured	0.00	0.00	43,480.81	(43,480.81)
10005	Property Taxes-Unitary	0.00	0.00	1,101.18	(1,101.18)
10400	Property taxes-current unsecure	0.00	0.00	2,240.17	(2,240.17)
11000	Property taxes-prior unsecured	0.00	8.55	175.34	(166.79)
11781	07/08 supplemental property tax	0.00	1,576.93	0.00	1,576.93
11799	06/07 Supplemental property tax	0.00	1,357.56	3,058.74	(1,701.18)
12750	FHA in lieu tax apportionment	0.00	0.00	39.76	(39.76)
17010	Interest - other	0.00	0.00	16.86	(16.86)
24400	State-Homeowners' prop tax reli	0.00	358.58	1,079.93	(721.35)
62400	Miscellaneous expense	0.00	47,199.51	0.00	47,199.51
63490	Property tax administration cos	0.00	926.75	0.00	926.75
		0.00	150,799.44	150,799.44	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 444 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6775 Waterford Landscape

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	35,679.99	72,192.56	105,329.53	2,543.02
02000	Accounts Payable	0.00	71,926.62	71,926.62	0.00
03610	Fund bal/Retained earnings	(35,679.99)	0.00	0.00	(35,679.99)
30200	Special assessments	0.00	115.07	72,192.56	(72,077.49)
62400	Miscellaneous expense	0.00	105,214.46	0.00	105,214.46
		0.00	249,448.71	249,448.71	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 445 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6776 Oak Valley Hospital Bond 2005

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	90,374.88	2,011,244.15	1,989,302.95	112,316.08
02000	Accounts Payable	0.00	1,971,437.50	1,971,437.50	0.00
03610	Fund bal/Retained earnings	(90,374.88)	0.00	0.00	(90,374.88)
10000	Property taxes-current secured	0.00	0.00	1,884,682.25	(1,884,682.25)
10400	Property taxes-current unsecure	0.00	0.00	66,732.17	(66,732.17)
11000	Property taxes-prior unsecured	0.00	183.61	3,179.45	(2,995.84)
11781	07/08 supplemental property tax	0.00	1,435.22	1,355.21	80.01
11799	06/07 Supplemental property tax	0.00	1,438.62	8,825.05	(7,386.43)
12680	Other taxes-aircraft tax	0.00	0.00	742.29	(742.29)
12750	FHA in lieu tax apportionment	0.00	0.00	289.63	(289.63)
12800	Tax dedeed land sale appro.	0.00	0.00	61.75	(61.75)
17010	Interest - other	0.00	0.00	507.75	(507.75)
24400	State-Homeowners' prop tax reli	0.00	14,808.00	44,868.60	(30,060.60)
72020	School bond redemptions	0.00	285,000.00	0.00	285,000.00
72200	Interest paid on bonds	0.00	843,218.75	0.00	843,218.75
72210	Interest paid on school bonds	0.00	843,218.75	0.00	843,218.75
		0.00	5,971,984.60	5,971,984.60	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 446 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6777 Riverbank Redevelopment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	22,031.97	557,629.85	574,836.75	4,825.07
02000	Accounts Payable	0.00	535,064.89	535,064.89	0.00
03610	Fund bal/Retained earnings	(22,031.97)	0.00	0.00	(22,031.97)
10000	Property taxes-current secured	0.00	0.00	504,670.74	(504,670.74)
10005	Property Taxes-Unitary	0.00	0.00	1,313.57	(1,313.57)
10400	Property taxes-current unsecure	0.00	0.00	26,001.11	(26,001.11)
11000	Property taxes-prior unsecured	0.00	99.52	2,071.76	(1,972.24)
11781	07/08 supplemental property tax	0.00	23,500.96	242.56	23,258.40
11799	06/07 Supplemental property tax	0.00	1,470.12	10,137.23	(8,667.11)
12750	FHA in lieu tax apportionment	0.00	0.00	462.75	(462.75)
17010	Interest - other	0.00	0.00	195.69	(195.69)
24400	State-Homeowners' prop tax reli	0.00	4,161.96	12,534.44	(8,372.48)



62400	Miscellaneous expense	0.00	535,064.89	0.00	535,064.89
63490	Property tax administration cos	0.00	10,539.30	0.00	10,539.30
		-----	-----	-----	-----
		0.00	1,667,531.49	1,667,531.49	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 447 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6778 Hughson 2007 Annex Redevelopment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	135.07	12,946.19	23,214.18	(10,132.92)
02000	Accounts Payable	0.00	12,897.34	12,897.34	0.00
03610	Fund bal/Retained earnings	(135.07)	0.00	0.00	(135.07)
10000	Property taxes-current secured	0.00	10,242.71	12,686.53	(2,443.82)
10005	Property Taxes-Unitary	0.00	0.00	19.57	(19.57)
10400	Property taxes-current unsecure	0.00	0.00	125.70	(125.70)
11000	Property taxes-prior unsecured	0.00	2.79	39.86	(37.07)
12750	FHA in lieu tax apportionment	0.00	0.00	12.98	(12.98)
17010	Interest - other	0.00	0.00	0.95	(0.95)
24400	State-Homeowners' prop tax reli	0.00	20.12	60.60	(40.48)
62400	Miscellaneous expense	0.00	12,897.34	0.00	12,897.34
63490	Property tax administration cos	0.00	51.22	0.00	51.22
		-----	-----	-----	-----
		0.00	49,057.71	49,057.71	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 448 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6801 PL HCD-Mobile Home Trust

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	1,892.00	396.00	418.00	1,870.00
02000	Accounts Payable	0.00	418.00	418.00	0.00

03610	Fund bal/Retained earnings	(1,892.00)	0.00	0.00	(1,892.00)
40400	Miscellaneous Revenue	0.00	418.00	396.00	22.00
		-----	-----	-----	-----
		0.00	1,232.00	1,232.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 449 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6802 AC Unapp - Holding account

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	9,969,305.20	266,493,526.05	280,029,369.32	(3,566,538.07)
02000	Accounts Payable	0.00	257.80	257.80	0.00
02101	Unsecured taxes payable	(1,595,896.61)	225,515,776.35	224,812,416.62	(892,536.88)
02102	Delinquent taxes payable	(2,674,713.66)	34,962,272.36	31,542,151.93	745,406.77
02103	Supplemental taxes payable	(2,211,978.15)	19,626,306.55	10,355,277.80	7,059,050.60
02104	Taxes for next fiscal year	(34,542.81)	68,631.16	75,494.64	(41,406.29)
02107	Redemption partial payments	(2,622,642.90)	1,503,371.41	1,252,441.46	(2,371,712.95)
02108	Taxes payable - del unsecured	(485,637.95)	780.63	103,512.74	(588,370.06)
03610	Fund bal/Retained earnings	(343,893.12)	0.00	0.00	(343,893.12)
16510	Refund of tax penalty	0.00	112,452.62	112,452.62	0.00
		-----	-----	-----	-----
		0.00	548,283,374.93	548,283,374.93	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 450 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6803 AC Unapp - Secured Taxes

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	0.00	2,305.03	2,305.03	0.00
10050	Secured tax deposits	0.00	2,305.03	2,305.03	0.00
		-----	-----	-----	-----
		0.00	4,610.06	4,610.06	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 451 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6804 AC Unapp - Unsecured Taxes

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(623,922.46)	1,269,092.55	785,236.99	(140,066.90)
02000	Accounts Payable	(256,175.13)	256,175.13	0.00	0.00
03610	Fund bal/Retained earnings	880,097.59	0.00	0.00	880,097.59
40400	Miscellaneous Revenue	0.00	1,690.38	1,267,402.17	(1,265,711.79)
62400	Miscellaneous expense	0.00	527,371.48	1,690.38	525,681.10
		0.00	2,054,329.54	2,054,329.54	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 452 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6805 AC Unapp - Delinquent Unsecured Taxes

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	358,078.52	1,015,522.47	1,373,600.99	0.00
03610	Fund bal/Retained earnings	(358,078.52)	0.00	0.00	(358,078.52)
12740	Del Unsecured tax apportionment	0.00	67,529.20	947,455.57	(879,926.37)
62400	Miscellaneous expense	0.00	1,306,071.79	68,066.90	1,238,004.89
		0.00	2,389,123.46	2,389,123.46	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 453 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6807 AC Unapp - Race Horse Tax

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	66.00	66.00	0.00
12640	Other taxes-race horse	0.00	44.00	66.00	(22.00)
62400	Miscellaneous expense	0.00	22.00	0.00	22.00
		0.00	132.00	132.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 454 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6808 AC Unapp - Muti tax pymts clearing

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(67,023.71)	0.00	0.00	(67,023.71)
03610	Fund bal/Retained earnings	67,023.71	0.00	0.00	67,023.71
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 455 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 6809 AC Unapp - Supplemental Taxes

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(8,967,107.19)	17,931,147.93	8,907,832.78	56,207.96
02000	Accounts Payable	0.00	62,404.38	115,002.64	(52,598.26)

03610	Fund bal/Retained earnings	8,967,107.19	0.00	0.00	8,967,107.19
40400	Miscellaneous Revenue	0.00	660,920.75	13,270,981.11	(12,610,060.36)
62400	Miscellaneous expense	0.00	4,301,008.58	661,665.11	3,639,343.47
		-----	-----	-----	-----
		0.00	22,955,481.64	22,955,481.64	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 456 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6810 AC Unapp - Interest On Bank Accounts

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	3,720.68	63.31	0.00	3,783.99
01010	Investment - fair value adjustm	52.48	29.11	52.48	29.11
01130	Interest receivable- pool inves	9.27	12.15	9.27	12.15
03610	Fund bal/Retained earnings	(3,729.95)	0.00	23.37	(3,753.32)
03615	Fund bal-invest. fair value adj	(52.48)	23.37	0.00	(29.11)
17000	Interest-pool only	0.00	0.00	63.31	(63.31)
17003	Interest-pool accrual, year-end	0.00	9.27	12.15	(2.88)
17610	Increase(decrease)-fair value o	0.00	52.48	29.11	23.37
		-----	-----	-----	-----
		0.00	189.69	189.69	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 457 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6811 AC Unapp - Interest On Securities

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	11,403.72	194.06	0.00	11,597.78
01010	Investment - fair value adjustm	160.86	89.23	160.86	89.23
01130	Interest receivable- pool inves	28.41	37.25	28.41	37.25
03610	Fund bal/Retained earnings	(11,432.13)	0.00	71.63	(11,503.76)
03615	Fund bal-invest. fair value adj	(160.86)	71.63	0.00	(89.23)

17000	Interest-pool only	0.00	0.00	194.06	(194.06)
17003	Interest-pool accrual, year-end	0.00	28.41	37.25	(8.84)
17610	Increase(decrease)-fair value o	0.00	160.86	89.23	71.63
		-----	-----	-----	-----
		0.00	581.44	581.44	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 458 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6812 AC Unapp - State Highway Prop Relief

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	0.00	16,168.56	16,168.56	0.00
02000	Accounts Payable	0.00	15,350.24	15,350.24	0.00
40400	Miscellaneous Revenue	0.00	0.00	16,168.56	(16,168.56)
62400	Miscellaneous expense	0.00	23,843.68	7,675.12	16,168.56
		-----	-----	-----	-----
		0.00	55,362.48	55,362.48	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 459 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6813 AC Unapp - Homeowners Exmptn Tax Relf

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	(0.01)	9,301,650.84	9,301,650.83	0.00
03610	Fund bal/Retained earnings	0.01	0.00	0.00	0.01
40400	Miscellaneous Revenue	0.00	0.00	6,224,428.92	(6,224,428.92)
62400	Miscellaneous expense	0.00	9,301,650.83	3,077,221.92	6,224,428.91
		-----	-----	-----	-----
		0.00	18,603,301.67	18,603,301.67	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 460 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6814 AC Special Dist Aug. Emerg. Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	3,650.42	0.00	0.00	3,650.42
03610	Fund bal/Retained earnings	(3,650.42)	0.00	0.00	(3,650.42)
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 461 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6815 AC Unapp Fed Housing Authority In Lieu tax

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	206,080.25	206,080.25	0.00
40400	Miscellaneous Revenue	0.00	0.00	206,080.25	(206,080.25)
62400	Miscellaneous expense	0.00	206,080.25	0.00	206,080.25
		0.00	412,160.50	412,160.50	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 462 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6830 AC Apportioned Tax Resources Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,067,809.10	439,379,159.20	434,413,502.58	6,033,465.72
02000	Accounts Payable	(293,221.05)	853,690.33	863,947.38	(303,478.10)
02300	Trust obligations	(39,494,331.20)	8,630,515.00	0.00	(30,863,816.20)
03610	Fund bal/Retained earnings	38,719,743.15	0.00	0.00	38,719,743.15
10050	Secured tax deposits	0.00	2,010,180.34	415,043,930.18	(413,033,749.84)
40400	Miscellaneous Revenue	0.00	16,931.63	24,638,371.13	(24,621,439.50)
62400	Miscellaneous expense	0.00	424,122,924.91	53,650.14	424,069,274.77
		0.00	875,013,401.41	875,013,401.41	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 463 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6840 AC Sales and Use Compensation Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	14,152,921.55	14,152,921.55	0.00
02000	Accounts Payable	0.00	10,390,516.86	10,390,516.86	0.00
40400	Miscellaneous Revenue	0.00	0.00	14,152,921.55	(14,152,921.55)
62400	Miscellaneous expense	0.00	14,152,921.55	0.00	14,152,921.55
		0.00	38,696,359.96	38,696,359.96	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 464 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 6850 AC VLF Compensation Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	113,869,981.48	113,869,981.48	0.00
02000	Accounts Payable	0.00	26,711,823.00	26,711,823.00	0.00
40400	Miscellaneous Revenue	0.00	0.00	74,223,978.00	(74,223,978.00)



62400	Miscellaneous expense	0.00	113,869,981.48	39,646,003.48	74,223,978.00
		-----	-----	-----	-----
		0.00	254,451,785.96	254,451,785.96	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 465 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7000 Hills Ferry Cemetery - Stanislaus

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----	-----	-----	-----	-----	-----
01000	Equity in Pooled Cash	256,096.52	442,490.38	504,284.67	194,302.23
03610	Fund bal/Retained earnings	(256,096.52)	0.00	0.00	(256,096.52)
10000	Property taxes-current secured	0.00	0.00	196,774.78	(196,774.78)
10005	Property Taxes-Unitary	0.00	0.00	6,831.28	(6,831.28)
10007	Property Taxes-SRAF Loan	0.00	19,673.09	0.00	19,673.09
10210	Co of Stanislaus rda pass thru	0.00	4.37	563.86	(559.49)
10250	Newman rda pass thru increment	0.00	0.00	0.78	(0.78)
10400	Property taxes-current unsecure	0.00	0.00	11,511.43	(11,511.43)
11000	Property taxes-prior unsecured	0.00	14.85	303.65	(288.80)
11770	90/91 supplemental property tax	0.00	236.44	0.00	236.44
11781	07/08 supplemental property tax	0.00	431.48	534.91	(103.43)
11799	06/07 Supplemental property tax	0.00	18.90	662.14	(643.24)
11800	Sales and use taxes	0.00	513.41	513.41	0.00
12740	Del Unsecured tax apportionment	0.00	0.00	67.49	(67.49)
12750	FHA in lieu tax apportionment	0.00	0.00	69.06	(69.06)
17010	Interest - other	0.00	0.00	194.72	(194.72)
24400	State-Homeowners' prop tax reli	0.00	935.50	3,586.70	(2,651.20)
30200	Special assessments	0.00	2,217.32	0.00	2,217.32
36415	Cemetary services	0.00	130.00	181,581.70	(181,451.70)
46600	Operating transfers in	0.00	0.00	50,000.00	(50,000.00)
50000	Salaries and wages	0.00	133,778.11	0.00	133,778.11
50110	Employees benefits-district p	0.00	144,470.89	0.00	144,470.89
62400	Miscellaneous expense	0.00	5.40	0.00	5.40
62442	Endowment Care	0.00	17,350.00	0.00	17,350.00
63490	Property tax administration cos	0.00	2,432.64	0.00	2,432.64
66390	Services & supplies-districts	0.00	192,777.80	0.00	192,777.80
		-----	-----	-----	-----
		0.00	957,480.58	957,480.58	0.00

County of Stanislaus

2009-2010 Final Trial Balance

Report Date: 21-SEP-2010

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7005 Hills Ferry Cemetery - Merced

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	169,167.78	6,268.79	50,000.00	125,436.57
03610	Fund bal/Retained earnings	(169,167.78)	0.00	0.00	(169,167.78)
17000	Interest-pool only	0.00	0.00	6,268.79	(6,268.79)
85850	Other operating transfers out	0.00	50,000.00	0.00	50,000.00
		0.00	56,268.79	56,268.79	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 467 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7010 Knights Ferry Cemetery

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	31,494.45	10,972.17	2,969.48	39,497.14
03610	Fund bal/Retained earnings	(31,494.45)	0.00	0.00	(31,494.45)
10000	Property taxes-current secured	0.00	0.00	4,374.64	(4,374.64)
10005	Property Taxes-Unitary	0.00	0.00	82.87	(82.87)
10007	Property Taxes-SRAF Loan	0.00	373.00	0.00	373.00
10400	Property taxes-current unsecure	0.00	0.00	225.42	(225.42)
11000	Property taxes-prior unsecured	0.00	0.49	9.40	(8.91)
11781	07/08 supplemental property tax	0.00	16.64	0.83	15.81
11799	06/07 Supplemental property tax	0.00	0.62	21.68	(21.06)
12750	FHA in lieu tax apportionment	0.00	0.00	2.27	(2.27)
17000	Interest-pool only	0.00	0.00	581.70	(581.70)
17010	Interest - other	0.00	0.00	1.70	(1.70)
24400	State-Homeowners' prop tax reli	0.00	36.08	109.13	(73.05)
36415	Cemetary services	0.00	0.00	5,500.00	(5,500.00)
63490	Property tax administration cos	0.00	92.75	0.00	92.75
66390	Services & supplies-districts	0.00	2,449.90	62.53	2,387.37
		0.00	13,941.65	13,941.65	0.00

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7021 Patterson Cemetery General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	222,902.60	281,187.07	324,056.61	180,033.06
03610	Fund bal/Retained earnings	(222,902.60)	0.00	0.00	(222,902.60)
10000	Property taxes-current secured	0.00	0.00	100,997.67	(100,997.67)
10005	Property Taxes-Unitary	0.00	0.00	3,038.42	(3,038.42)
10007	Property Taxes-SRAF Loan	0.00	10,512.89	0.00	10,512.89
10210	Co of Stanislaus rda pass thru	0.00	3.78	487.87	(484.09)
10295	Patterson rda pass thru increme	0.00	15.72	675.55	(659.83)
10400	Property taxes-current unsecure	0.00	253.71	5,457.79	(5,204.08)
11000	Property taxes-prior unsecured	0.00	13.65	277.29	(263.64)
11781	07/08 supplemental property tax	0.00	384.21	19.14	365.07
11799	06/07 Supplemental property tax	0.00	17.46	611.66	(594.20)
12750	FHA in lieu tax apportionment	0.00	0.00	63.46	(63.46)
17000	Interest-pool only	0.00	0.00	3,517.84	(3,517.84)
17010	Interest - other	0.00	0.00	39.58	(39.58)
24400	State-Homeowners' prop tax reli	0.00	833.01	2,519.50	(1,686.49)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	381.10	(381.10)
36415	Cemetary services	0.00	1,657.20	163,418.36	(161,761.16)
50000	Salaries and wages	0.00	86,576.45	0.00	86,576.45
50110	Employees benefits-district p	0.00	46,633.55	0.00	46,633.55
62400	Miscellaneous expense	0.00	9.00	0.00	9.00
63490	Property tax administration cos	0.00	2,185.02	0.00	2,185.02
66390	Services & supplies-districts	0.00	152,451.87	872.75	151,579.12
80300	Structures & improvements (Exis	0.00	23,700.00	0.00	23,700.00
		0.00	606,434.59	606,434.59	0.00

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7022 Patterson Cemetery - Endow Prin

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	120,024.10	3,400.00	0.00	123,424.10
03610	Fund bal/Retained earnings	(120,024.10)	0.00	0.00	(120,024.10)
46603	Endowment care-special dists	0.00	0.00	3,400.00	(3,400.00)
		0.00	3,400.00	3,400.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 470 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7023 Patterson Cemetery - Endow Int

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	21,190.69	2,431.41	0.00	23,622.10
03610	Fund bal/Retained earnings	(21,190.69)	0.00	0.00	(21,190.69)
17000	Interest-pool only	0.00	0.00	2,431.41	(2,431.41)
		0.00	2,431.41	2,431.41	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 471 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7131 Grayson Community Serv

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	63,039.47	87,540.33	86,501.33	64,078.47
03610	Fund bal/Retained earnings	(63,039.47)	0.00	0.00	(63,039.47)
10000	Property taxes-current secured	0.00	0.00	2,751.31	(2,751.31)
10005	Property Taxes-Unitary	0.00	0.00	132.35	(132.35)
10007	Property Taxes-SRAF Loan	0.00	247.08	0.00	247.08
10210	Co of Stanislaus rda pass thru	0.00	14.72	1,781.18	(1,766.46)

10400	Property taxes-current unsecure	0.00	0.00	141.77	(141.77)
11000	Property taxes-prior unsecured	0.00	0.31	6.33	(6.02)
11781	07/08 supplemental property tax	0.00	10.47	0.52	9.95
11799	06/07 Supplemental property tax	0.00	0.62	21.73	(21.11)
12750	FHA in lieu tax apportionment	0.00	0.00	1.45	(1.45)
17000	Interest-pool only	0.00	0.00	1,372.43	(1,372.43)
17010	Interest - other	0.00	0.00	1.71	(1.71)
24400	State-Homeowners' prop tax reli	0.00	22.69	68.63	(45.94)
30200	Special assessments	0.00	0.00	70,370.15	(70,370.15)
36411	Other - Street lights	0.00	0.00	3,085.77	(3,085.77)
40400	Miscellaneous Revenue	0.00	0.00	6,255.00	(6,255.00)
50000	Salaries and wages	0.00	26,042.70	0.00	26,042.70
50110	Employees benefits-district p	0.00	7,243.23	50.00	7,193.23
66390	Services & supplies-districts	0.00	52,919.51	1,500.00	51,419.51
		0.00	174,041.66	174,041.66	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 472 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7133 Grayson CSD Waste Wtr Project Loan Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(8,973.97)	0.00	0.00	(8,973.97)
02650	Long-term obligations	(186,000.00)	0.00	0.00	(186,000.00)
03610	Fund bal/Retained earnings	194,973.97	0.00	0.00	194,973.97
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 473 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7134 Grayson CSD Waste Wtr Project Collection Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	45,665.19	23,380.24	23,925.00	45,120.43
02000	Accounts Payable	0.00	21,725.00	21,725.00	0.00
03610	Fund bal/Retained earnings	(45,665.19)	0.00	0.00	(45,665.19)
30200	Special assessments	0.00	0.00	23,380.24	(23,380.24)
66390	Services & supplies-districts	0.00	2,200.00	0.00	2,200.00
72110	Principal loan payments	0.00	10,000.00	0.00	10,000.00
72400	Interest on loan	0.00	11,725.00	0.00	11,725.00
		0.00	69,030.24	69,030.24	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 474 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7141 Keyes Comm Serv -General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	339,937.79	1,352,498.39	1,154,189.50	538,246.68
02000	Accounts Payable	0.00	63,503.44	63,503.44	0.00
03610	Fund bal/Retained earnings	(339,937.79)	0.00	0.00	(339,937.79)
10000	Property taxes-current secured	0.00	3,227.58	4,234.23	(1,006.65)
10005	Property Taxes-Unitary	0.00	0.00	221.99	(221.99)
10007	Property Taxes-SRAF Loan	0.00	717.59	0.00	717.59
10210	Co of Stanislaus rda pass thru	0.00	1,476.66	1,561.50	(84.84)
10400	Property taxes-current unsecure	0.00	0.00	51.80	(51.80)
11000	Property taxes-prior unsecured	0.00	0.93	18.78	(17.85)
11781	07/08 supplemental property tax	0.00	3.83	0.19	3.64
11799	06/07 Supplemental property tax	0.00	1.61	56.50	(54.89)
12750	FHA in lieu tax apportionment	0.00	0.00	4.33	(4.33)
17000	Interest-pool only	0.00	0.00	6,863.40	(6,863.40)
17010	Interest - other	0.00	0.00	0.42	(0.42)
24400	State-Homeowners' prop tax reli	0.00	8.29	25.08	(16.79)
40400	Miscellaneous Revenue	0.00	0.00	1,338,000.00	(1,338,000.00)
50000	Salaries and wages	0.00	211,798.47	91.55	211,706.92
50110	Employees benefits-district p	0.00	145,066.77	0.00	145,066.77
62400	Miscellaneous expense	0.00	37,636.60	0.00	37,636.60
63490	Property tax administration cos	0.00	26.71	0.00	26.71
66390	Services & supplies-districts	0.00	732,094.98	1,368.62	730,726.36
72100	Repayment-long term debt	0.00	23,292.69	3,743.36	19,549.33
72400	Interest on loan	0.00	2,580.15	0.00	2,580.15
		0.00	2,573,934.69	2,573,934.69	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 475 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7144 Keyes Comm Serv - Swr Cap Equ Res

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	124,861.65	2,124.82	0.00	126,986.47
03610	Fund bal/Retained earnings	(124,861.65)	0.00	0.00	(124,861.65)
17000	Interest-pool only	0.00	0.00	2,124.82	(2,124.82)
		0.00	2,124.82	2,124.82	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 476 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7145 Keyes Comm Serv - Water Rev Bond

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	31,374.63	1,044.45	0.00	32,419.08
03610	Fund bal/Retained earnings	(31,374.63)	0.00	0.00	(31,374.63)
17000	Interest-pool only	0.00	0.00	1,044.45	(1,044.45)
		0.00	1,044.45	1,044.45	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 477 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7146 Keyes Comm Serv - Water Rev Bond Res

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	30,000.00	0.00	0.00	30,000.00
03610	Fund bal/Retained earnings	(30,000.00)	0.00	0.00	(30,000.00)
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 478 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7147 Keyes Comm Serv - Wtr Res-Debt Serv

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	4,756.51	309.69	0.00	5,066.20
03610	Fund bal/Retained earnings	(4,756.51)	0.00	0.00	(4,756.51)
17000	Interest-pool only	0.00	0.00	309.69	(309.69)
		0.00	309.69	309.69	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 479 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7148 Keyes Comm Serv - Wtr Res-Debt Serv Res

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	13,441.35	0.00	0.00	13,441.35
03610	Fund bal/Retained earnings	(13,441.35)	0.00	0.00	(13,441.35)
		0.00	0.00	0.00	0.00



Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7161 Knights Ferry Comm Serv General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	39,983.16	64,762.01	57,604.80	47,140.37
02000	Accounts Payable	0.00	2,703.00	2,703.00	0.00
03610	Fund bal/Retained earnings	(39,983.16)	0.00	0.00	(39,983.16)
10000	Property taxes-current secured	0.00	0.00	6,038.78	(6,038.78)
10005	Property Taxes-Unitary	0.00	0.00	367.40	(367.40)
10007	Property Taxes-SRAF Loan	0.00	549.80	0.00	549.80
10400	Property taxes-current unsecure	0.00	0.00	311.17	(311.17)
11000	Property taxes-prior unsecured	0.00	0.69	13.85	(13.16)
11781	07/08 supplemental property tax	0.00	22.97	1.14	21.83
11799	06/07 Supplemental property tax	0.00	0.88	30.73	(29.85)
12750	FHA in lieu tax apportionment	0.00	0.00	3.22	(3.22)
17000	Interest-pool only	0.00	0.00	593.29	(593.29)
17010	Interest - other	0.00	0.00	2.34	(2.34)
24400	State-Homeowners' prop tax reli	0.00	49.81	150.65	(100.84)
34405	Water service charges	0.00	0.00	57,249.44	(57,249.44)
62400	Miscellaneous expense	0.00	1.80	0.00	1.80
63490	Property tax administration cos	0.00	132.91	0.00	132.91
66390	Services & supplies-districts	0.00	54,142.94	0.00	54,142.94
72100	Repayment-long term debt	0.00	2,335.00	0.00	2,335.00
72400	Interest on loan	0.00	368.00	0.00	368.00
		0.00	125,069.81	125,069.81	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7162 Knights Ferry Comm Serv - Wtr Rev Bond

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	(10,812.00)	0.00	0.00	(10,812.00)
03610	Fund bal/Retained earnings	10,812.00	0.00	0.00	10,812.00
		-----	-----	-----	-----
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 482 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7163 Knights Ferry Comm Serv - Wtr Rev Bond Res

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	540.00	0.00	0.00	540.00
03610	Fund bal/Retained earnings	(540.00)	0.00	0.00	(540.00)
		-----	-----	-----	-----
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 483 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7170 Monterey Community Serv

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	18,027.25	18,083.32	26,506.41	9,604.16
03610	Fund bal/Retained earnings	(18,027.25)	0.00	0.00	(18,027.25)
17000	Interest-pool only	0.00	0.00	288.56	(288.56)
34405	Water service charges	0.00	80.00	16,440.76	(16,360.76)
46600	Operating transfers in	0.00	95.76	95.76	0.00
62400	Miscellaneous expense	0.00	3.30	0.00	3.30
66390	Services & supplies-districts	0.00	26,423.11	1,354.00	25,069.11
		-----	-----	-----	-----
		0.00	44,685.49	44,685.49	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7175 Riverdale Community Serv

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	126,351.67	49,979.38	61,185.90	115,145.15
03610	Fund bal/Retained earnings	(126,351.67)	0.00	0.00	(126,351.67)
17000	Interest-pool only	0.00	0.00	2,036.22	(2,036.22)
34405	Water service charges	0.00	1,480.00	47,766.50	(46,286.50)
66390	Services & supplies-districts	0.00	59,705.90	176.66	59,529.24
		0.00	111,165.28	111,165.28	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7181 Westley Community Serv General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	81,895.64	52,953.24	36,476.10	98,372.78
03610	Fund bal/Retained earnings	(81,895.64)	0.00	0.00	(81,895.64)
10000	Property taxes-current secured	0.00	0.00	709.07	(709.07)
10005	Property Taxes-Unitary	0.00	0.00	216.10	(216.10)
10007	Property Taxes-SRAF Loan	0.00	77.89	0.00	77.89
10210	Co of Stanislaus rda pass thru	0.00	4.31	557.23	(552.92)
10400	Property taxes-current unsecure	0.00	0.00	36.54	(36.54)
11000	Property taxes-prior unsecured	0.00	0.08	1.59	(1.51)
11781	07/08 supplemental property tax	0.00	2.70	0.13	2.57
11799	06/07 Supplemental property tax	0.00	0.17	5.95	(5.78)
12750	FHA in lieu tax apportionment	0.00	0.00	0.37	(0.37)
17000	Interest-pool only	0.00	0.00	1,583.09	(1,583.09)
17010	Interest - other	0.00	0.00	0.47	(0.47)
24400	State-Homeowners' prop tax reli	0.00	5.85	17.70	(11.85)
34403	Sewer service charges	0.00	0.00	19,983.17	(19,983.17)
34405	Water service charges	0.00	0.00	27,401.84	(27,401.84)

36400	Other	0.00	0.00	30.00	(30.00)
36411	Other - Street lights	0.00	0.00	2,159.99	(2,159.99)
36412	Late fees	0.00	0.00	250.00	(250.00)
63490	Property tax administration cos	0.00	29.70	0.00	29.70
66390	Services & supplies-districts	0.00	36,355.40	0.00	36,355.40
		-----	-----	-----	-----
		0.00	89,429.34	89,429.34	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 486 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7182 Westley Community Serv - Assess Bond

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	4,379.65	0.00	0.00	4,379.65
03610	Fund bal/Retained earnings	(4,379.65)	0.00	0.00	(4,379.65)
		-----	-----	-----	-----
		0.00	0.00	0.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 487 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7190 Burbank-Paradise Fire Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	498,393.26	253,882.77	311,650.06	440,625.97
02000	Accounts Payable	0.00	11,268.03	11,268.03	0.00
03610	Fund bal/Retained earnings	(498,393.26)	0.00	0.00	(498,393.26)
10000	Property taxes-current secured	0.00	0.00	69,482.12	(69,482.12)
10005	Property Taxes-Unitary	0.00	0.00	1,286.01	(1,286.01)
10007	Property Taxes-SRAF Loan	0.00	9,316.64	0.00	9,316.64
10400	Property taxes-current unsecure	0.00	0.00	3,579.92	(3,579.92)
11000	Property taxes-prior unsecured	0.00	12.26	252.72	(240.46)
11781	07/08 supplemental property tax	0.00	264.29	13.17	251.12

11799	06/07 Supplemental property tax	0.00	15.54	544.29	(528.75)
12750	FHA in lieu tax apportionment	0.00	0.00	56.98	(56.98)
17000	Interest-pool only	0.00	0.00	6,918.53	(6,918.53)
17010	Interest - other	0.00	0.00	26.94	(26.94)
24400	State-Homeowners' prop tax reli	0.00	573.03	1,733.18	(1,160.15)
30200	Special assessments	0.00	0.00	116,681.58	(116,681.58)
40860	Misc reimbursements	0.00	0.00	53,112.33	(53,112.33)
50000	Salaries and wages	0.00	53,567.82	0.00	53,567.82
50110	Employees benefits-district p	0.00	18,353.88	0.00	18,353.88
62400	Miscellaneous expense	0.00	11,271.33	0.00	11,271.33
63490	Property tax administration cos	0.00	450.66	0.00	450.66
66390	Services & supplies-districts	0.00	217,824.61	195.00	217,629.61
		0.00	576,800.86	576,800.86	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 488 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7195 Ceres Fire Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	79,314.98	86,736.02	88,143.11	77,907.89
03610	Fund bal/Retained earnings	(79,314.98)	0.00	0.00	(79,314.98)
10000	Property taxes-current secured	0.00	0.00	24,751.94	(24,751.94)
10005	Property Taxes-Unitary	0.00	0.00	693.43	(693.43)
10007	Property Taxes-SRAF Loan	0.00	2,163.44	0.00	2,163.44
10400	Property taxes-current unsecured	0.00	0.00	1,275.43	(1,275.43)
11000	Property taxes-prior unsecured	0.00	2.80	55.38	(52.58)
11781	07/08 supplemental property tax	0.00	94.17	4.69	89.48
11799	06/07 Supplemental property tax	0.00	3.56	124.55	(120.99)
12750	FHA in lieu tax apportionment	0.00	0.00	13.04	(13.04)
17000	Interest-pool only	0.00	0.00	1,596.26	(1,596.26)
17010	Interest - other	0.00	0.00	9.60	(9.60)
24400	State-Homeowners' prop tax reli	0.00	204.16	617.50	(413.34)
30200	Special assessments	0.00	0.00	57,594.20	(57,594.20)
63490	Property tax administration cos	0.00	295.53	0.00	295.53
66390	Services & supplies-districts	0.00	85,379.45	0.00	85,379.45
		0.00	174,879.13	174,879.13	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7196 Ceres Fire Special Reserve

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	63,009.94	1,072.27	0.00	64,082.21
03610	Fund bal/Retained earnings	(63,009.94)	0.00	0.00	(63,009.94)
17000	Interest-pool only	0.00	0.00	1,072.27	(1,072.27)
		0.00	1,072.27	1,072.27	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7200 Denair Fire Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	201,354.52	180,671.64	294,684.77	87,341.39
03610	Fund bal/Retained earnings	(201,354.52)	0.00	0.00	(201,354.52)
10000	Property taxes-current secured	0.00	0.00	110,353.32	(110,353.32)
10005	Property Taxes-Unitary	0.00	0.00	1,255.34	(1,255.34)
10007	Property Taxes-SRAF Loan	0.00	9,757.33	0.00	9,757.33
10210	Co of Stanislaus rda pass thru	0.00	11.48	1,311.72	(1,300.24)
10400	Property taxes-current unsecure	0.00	0.00	5,686.33	(5,686.33)
11000	Property taxes-prior unsecured	0.00	12.86	253.81	(240.95)
11781	07/08 supplemental property tax	0.00	419.82	20.92	398.90
11799	06/07 Supplemental property tax	0.00	16.46	576.43	(559.97)
12750	FHA in lieu tax apportionment	0.00	0.00	59.79	(59.79)
17000	Interest-pool only	0.00	0.00	1,078.33	(1,078.33)
17010	Interest - other	0.00	0.00	43.27	(43.27)
24400	State-Homeowners' prop tax reli	0.00	910.20	2,752.98	(1,842.78)
30200	Special assessments	0.00	6,782.80	4,578.13	2,204.67
46600	Operating transfers in	0.00	0.00	52,701.27	(52,701.27)
63490	Property tax administration cos	0.00	1,773.82	0.00	1,773.82
66390	Services & supplies-districts	0.00	275,000.00	0.00	275,000.00

0.00                      475,356.41                      475,356.41                      0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 491 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7201 Denair Fire Dist - CEQA

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	213,924.54	12,704.89	0.00	226,629.43
03610	Fund bal/Retained earnings	(213,924.54)	0.00	0.00	(213,924.54)
17000	Interest-pool only	0.00	0.00	3,673.30	(3,673.30)
37323	Development fee	0.00	0.00	9,031.59	(9,031.59)
		0.00	12,704.89	12,704.89	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 492 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7202 Denair Fire Dist - Developer Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	81,915.55	22,174.59	0.00	104,090.14
03610	Fund bal/Retained earnings	(81,915.55)	0.00	0.00	(81,915.55)
17000	Interest-pool only	0.00	0.00	1,529.16	(1,529.16)
37323	Development fee	0.00	0.00	20,645.43	(20,645.43)
		0.00	22,174.59	22,174.59	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 493 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7203 Denair Fire Dist - Spec Asmts

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	143,999.68	130,296.94	52,701.27	221,595.35
03610	Fund bal/Retained earnings	(143,999.68)	0.00	0.00	(143,999.68)
17000	Interest-pool only	0.00	0.00	2,911.97	(2,911.97)
30200	Special assessments	0.00	0.00	125,180.30	(125,180.30)
64200	Moving/Relocation	0.00	0.00	2,204.67	(2,204.67)
85850	Other operating transfers out	0.00	52,701.27	0.00	52,701.27
		0.00	182,998.21	182,998.21	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 494 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7211 Hughson Fire Dist General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	263,218.05	619,057.00	743,382.33	138,892.72
02000	Accounts Payable	0.00	26,592.76	26,592.76	0.00
03610	Fund bal/Retained earnings	(263,218.05)	0.00	0.00	(263,218.05)
10000	Property taxes-current secured	0.00	0.00	253,659.81	(253,659.81)
10005	Property Taxes-Unitary	0.00	0.00	2,240.83	(2,240.83)
10007	Property Taxes-SRAF Loan	0.00	22,314.76	0.00	22,314.76
10225	Hughson rda pass thru	0.00	76.34	3,765.34	(3,689.00)
10227	Hughson 2007 annex rda pass thr	0.00	93.21	116.96	(23.75)
10400	Property taxes-current unsecure	0.00	0.00	13,070.69	(13,070.69)
11000	Property taxes-prior unsecured	0.00	29.49	582.23	(552.74)
11781	07/08 supplemental property tax	0.00	965.00	48.08	916.92
11799	06/07 Supplemental property tax	0.00	38.01	1,331.29	(1,293.28)
12750	FHA in lieu tax apportionment	0.00	0.00	137.11	(137.11)
17000	Interest-pool only	0.00	0.00	3,797.73	(3,797.73)
17010	Interest - other	0.00	0.00	99.73	(99.73)
24400	State-Homeowners' prop tax reli	0.00	2,092.20	6,328.03	(4,235.83)
30200	Special assessments	0.00	0.00	112,341.63	(112,341.63)
40590	Donations & contributions	0.00	0.00	50.00	(50.00)
40860	Misc reimbursements	0.00	0.00	12,046.12	(12,046.12)



46600	Operating transfers in	0.00	0.00	208,748.67	(208,748.67)
50000	Salaries and wages	0.00	85,464.11	0.00	85,464.11
50110	Employees benefits-district p	0.00	89,445.61	0.00	89,445.61
62400	Miscellaneous expense	0.00	26,592.76	0.00	26,592.76
63490	Property tax administration cos	0.00	4,720.34	0.00	4,720.34
66390	Services & supplies-districts	0.00	171,645.96	793.72	170,852.24
72100	Repayment-long term debt	0.00	25,860.33	0.00	25,860.33
72400	Interest on loan	0.00	22,309.73	0.00	22,309.73
81000	Equipment	0.00	291,835.45	0.00	291,835.45
		0.00	1,389,133.06	1,389,133.06	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 495 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7212 Hughson Fire Dist - Impr Res

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	359,823.48	4,780.78	103,796.00	260,808.26
03610	Fund bal/Retained earnings	(359,823.48)	0.00	0.00	(359,823.48)
17000	Interest-pool only	0.00	0.00	4,780.78	(4,780.78)
85850	Other operating transfers out	0.00	103,796.00	0.00	103,796.00
		0.00	108,576.78	108,576.78	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 496 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7213 Hughson Fire Dist - County Developer Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	54,170.77	24,056.74	48,619.93	29,607.58
03610	Fund bal/Retained earnings	(54,170.77)	0.00	0.00	(54,170.77)
17000	Interest-pool only	0.00	0.00	343.38	(343.38)

36891	Fire service impact fees	0.00	74.80	23,713.36	(23,638.56)
85850	Other operating transfers out	0.00	48,545.13	0.00	48,545.13
		-----	-----	-----	-----
		0.00	72,676.67	72,676.67	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 497 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7214 Hughson Fire Dist - CEQA Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	25,391.29	5,708.67	24,085.03	7,014.93
03610	Fund bal/Retained earnings	(25,391.29)	0.00	0.00	(25,391.29)
17000	Interest-pool only	0.00	0.00	254.87	(254.87)
36892	Fire service impact fees-sd HF	0.00	0.00	5,453.80	(5,453.80)
85850	Other operating transfers out	0.00	24,085.03	0.00	24,085.03
		-----	-----	-----	-----
		0.00	29,793.70	29,793.70	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 498 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7215 Hughson Fire Dist - City Developer Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	42,217.88	1,832.57	32,322.51	11,727.94
03610	Fund bal/Retained earnings	(42,217.88)	0.00	0.00	(42,217.88)
17000	Interest-pool only	0.00	0.00	412.25	(412.25)
36892	Fire service impact fees-sd HF	0.00	0.00	1,420.32	(1,420.32)
85850	Other operating transfers out	0.00	32,322.51	0.00	32,322.51
		-----	-----	-----	-----
		0.00	34,155.08	34,155.08	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7221 Industrial Fire Dist General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	28,516.99	484,085.92	485,706.06	26,896.85
02000	Accounts Payable	0.00	471,475.00	471,475.00	0.00
03610	Fund bal/Retained earnings	(28,516.99)	0.00	0.00	(28,516.99)
10000	Property taxes-current secured	0.00	0.00	132,109.56	(132,109.56)
10005	Property Taxes-Unitary	0.00	0.00	3,530.15	(3,530.15)
10007	Property Taxes-SRAF Loan	0.00	12,704.52	0.00	12,704.52
10210	Co of Stanislaus rda pass thru	0.00	180.71	23,345.12	(23,164.41)
10400	Property taxes-current unsecure	0.00	0.00	6,807.29	(6,807.29)
11000	Property taxes-prior unsecured	0.00	16.36	233.65	(217.29)
12750	FHA in lieu tax apportionment	0.00	0.00	76.06	(76.06)
12800	Tax dedeed land sale appro.	0.00	0.00	202.17	(202.17)
17000	Interest-pool only	0.00	0.00	388.00	(388.00)
17010	Interest - other	0.00	0.00	59.63	(59.63)
24400	State-Homeowners' prop tax reli	0.00	1,089.63	3,281.61	(2,191.98)
30200	Special assessments	0.00	239.84	314,052.68	(313,812.84)
62400	Miscellaneous expense	0.00	471,475.00	0.00	471,475.00
		0.00	1,441,266.98	1,441,266.98	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7222 Industrial Fire Dist - Capital Res

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.01	0.00	0.00	0.01
03610	Fund bal/Retained earnings	(0.01)	0.00	0.00	(0.01)
		0.00	0.00	0.00	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7231 Keyes Fire Dist General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	18,378.08	375,796.08	237,725.17	156,448.99
03610	Fund bal/Retained earnings	(18,378.08)	0.00	0.00	(18,378.08)
10000	Property taxes-current secured	0.00	0.00	114,316.38	(114,316.38)
10005	Property Taxes-Unitary	0.00	0.00	1,284.59	(1,284.59)
10007	Property Taxes-SRAF Loan	0.00	10,875.87	0.00	10,875.87
10210	Co of Stanislaus rda pass thru	0.00	610.51	886.27	(275.76)
10400	Property taxes-current unsecure	0.00	0.00	5,890.44	(5,890.44)
11000	Property taxes-prior unsecured	0.00	14.36	272.20	(257.84)
11781	07/08 supplemental property tax	0.00	434.88	21.67	413.21
11799	06/07 Supplemental property tax	0.00	18.45	646.08	(627.63)
12750	FHA in lieu tax apportionment	0.00	0.00	66.76	(66.76)
17000	Interest-pool only	0.00	0.00	1,117.52	(1,117.52)
17010	Interest - other	0.00	0.00	44.43	(44.43)
24400	State-Homeowners' prop tax reli	0.00	942.88	2,851.81	(1,908.93)
30200	Special assessments	0.00	0.00	88,678.07	(88,678.07)
40400	Miscellaneous Revenue	0.00	0.00	17,256.09	(17,256.09)
41170	Copies prepared	0.00	0.00	5.00	(5.00)
41400	Insurance reimb	0.00	0.00	1,586.96	(1,586.96)
46600	Operating transfers in	0.00	0.00	132,474.06	(132,474.06)
46605	Refunds-special dists	0.00	0.00	6,379.39	(6,379.39)
50000	Salaries and wages	0.00	24,603.78	656.03	23,947.75
50110	Employees benefits-district p	0.00	23,627.67	0.00	23,627.67
62400	Miscellaneous expense	0.00	1.50	0.00	1.50
63490	Property tax administration cos	0.00	1,888.08	0.00	1,888.08
66390	Services & supplies-districts	0.00	173,015.14	1,970.56	171,044.58
85850	Other operating transfers out	0.00	2,300.28	0.00	2,300.28
		0.00	614,129.48	614,129.48	0.00

Currency: USD

Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7232 Keyes Fire Dist - Capital Res

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	169,813.39	1,912.09	82,000.00	89,725.48
03610	Fund bal/Retained earnings	(169,813.39)	0.00	0.00	(169,813.39)
17000	Interest-pool only	0.00	0.00	1,912.09	(1,912.09)
85850	Other operating transfers out	0.00	82,000.00	0.00	82,000.00
		0.00	83,912.09	83,912.09	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 503 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7233 Keyes Fire Dist - Developer Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,904.38	22,724.10	0.00	25,628.48
03610	Fund bal/Retained earnings	(2,904.38)	0.00	0.00	(2,904.38)
17000	Interest-pool only	0.00	0.00	238.96	(238.96)
37323	Development fee	0.00	0.00	22,485.14	(22,485.14)
		0.00	22,724.10	22,724.10	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 504 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7234 Keyes Fire Dist - CEQA Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	42,326.44	8,182.78	50,474.06	35.16
03610	Fund bal/Retained earnings	(42,326.44)	0.00	0.00	(42,326.44)
17000	Interest-pool only	0.00	0.00	654.65	(654.65)
37323	Development fee	0.00	0.00	5,227.85	(5,227.85)
46600	Operating transfers in	0.00	0.00	2,300.28	(2,300.28)
85850	Other operating transfers out	0.00	50,474.06	0.00	50,474.06
		-----	-----	-----	-----
		0.00	58,656.84	58,656.84	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 505 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7241 Mountain View Fire Dist General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	84,592.51	149,266.60	167,218.99	66,640.12
03610	Fund bal/Retained earnings	(84,592.51)	0.00	0.00	(84,592.51)
10000	Property taxes-current secured	0.00	0.00	71,819.06	(71,819.06)
10005	Property Taxes-Unitary	0.00	0.00	1,288.13	(1,288.13)
10007	Property Taxes-SRAF Loan	0.00	6,096.66	0.00	6,096.66
10400	Property taxes-current unsecure	0.00	0.00	3,700.76	(3,700.76)
11000	Property taxes-prior unsecured	0.00	7.99	157.51	(149.52)
11781	07/08 supplemental property tax	0.00	273.22	13.61	259.61
11799	06/07 Supplemental property tax	0.00	10.13	354.71	(344.58)
12750	FHA in lieu tax apportionment	0.00	0.00	37.14	(37.14)
17000	Interest-pool only	0.00	0.00	974.67	(974.67)
17010	Interest - other	0.00	0.00	27.85	(27.85)
24400	State-Homeowners' prop tax reli	0.00	592.37	1,791.68	(1,199.31)
30200	Special assessments	0.00	0.00	63,537.82	(63,537.82)
46605	Refunds-special dists	0.00	0.00	4,573.82	(4,573.82)
63490	Property tax administration cos	0.00	1,233.32	0.00	1,233.32
66390	Services & supplies-districts	0.00	159,005.30	989.84	158,015.46
		-----	-----	-----	-----
		0.00	316,485.59	316,485.59	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 506 of 637

Currency: USD  
Balance Type: Year to Date

Fund Range: 1725 to 8999

Fund: 7242 Mountain View Fire Dist - Cap Res

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	6,560.42	111.64	0.00	6,672.06
03610	Fund bal/Retained earnings	(6,560.42)	0.00	0.00	(6,560.42)
17000	Interest-pool only	0.00	0.00	111.64	(111.64)
		0.00	111.64	111.64	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 507 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7251 Oakdale Fire Dist General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(9,437.20)	1,616,435.57	1,538,145.49	68,852.88
03610	Fund bal/Retained earnings	9,437.20	0.00	0.00	9,437.20
10000	Property taxes-current secured	0.00	0.00	380,140.07	(380,140.07)
10005	Property Taxes-Unitary	0.00	0.00	7,332.23	(7,332.23)
10007	Property Taxes-SRAF Loan	0.00	35,206.81	0.00	35,206.81
10210	Co of Stanislaus rda pass thru	0.00	1.31	168.51	(167.20)
10253	Oakdale rda pass thru increment	0.00	0.20	26.00	(25.80)
10255	Oakdale amended rda pass thru i	0.00	0.21	27.18	(26.97)
10400	Property taxes-current unsecure	0.00	0.00	19,587.83	(19,587.83)
11000	Property taxes-prior unsecured	0.00	46.10	916.50	(870.40)
11781	07/08 supplemental property tax	0.00	1,446.13	72.05	1,374.08
11799	06/07 Supplemental property tax	0.00	58.48	2,048.21	(1,989.73)
12750	FHA in lieu tax apportionment	0.00	0.00	214.34	(214.34)
12800	Tax deeded land sale appro.	0.00	0.00	36.40	(36.40)
17000	Interest-pool only	0.00	6,350.73	0.00	6,350.73
17010	Interest - other	0.00	0.00	147.50	(147.50)
24400	State-Homeowners' prop tax reli	0.00	3,135.39	9,483.23	(6,347.84)
30200	Special assessments	0.00	0.00	1,176,153.74	(1,176,153.74)
40860	Misc reimbursements	0.00	0.00	6,341.25	(6,341.25)
50000	Salaries and wages	0.00	665,213.61	210.09	665,003.52
50110	Employees benefits-district p	0.00	591,509.41	10,478.00	581,031.41
62400	Miscellaneous expense	0.00	0.75	0.00	0.75
63490	Property tax administration cos	0.00	7,149.40	0.00	7,149.40
66390	Services & supplies-districts	0.00	228,026.96	3,052.44	224,974.52

-----  
0.00                    3,154,581.06                    3,154,581.06                    0.00  
-----

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 508 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7252 Oakdale Fire Dist - DevelopFees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	173,726.34	39,059.25	118,426.31	94,359.28
03610	Fund bal/Retained earnings	(173,726.34)	0.00	0.00	(173,726.34)
17000	Interest-pool only	0.00	0.00	2,584.35	(2,584.35)
37323	Development fee	0.00	108,147.20	30,454.90	77,692.30
40860	Misc reimbursements	0.00	6,000.00	6,020.00	(20.00)
66390	Services & supplies-districts	0.00	4,279.11	0.00	4,279.11
		0.00	157,485.56	157,485.56	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 509 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7254 Oakdale Fire Dist - Capital Improvement

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,226.50	37.88	0.00	2,264.38
03610	Fund bal/Retained earnings	(2,226.50)	0.00	0.00	(2,226.50)
17000	Interest-pool only	0.00	0.00	37.88	(37.88)
		0.00	37.88	37.88	0.00

County of Stanislaus

2009-2010 Final Trial Balance

Report Date: 21-SEP-2010



Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7255 Oakdale Fire Dist - Water Delivery Apparatus

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	35,437.84	20,666.91	11,213.06	44,891.69
03610	Fund bal/Retained earnings	(35,437.84)	0.00	0.00	(35,437.84)
17000	Interest-pool only	0.00	0.00	666.91	(666.91)
37327	Mitigation fees-sd	0.00	1,600.00	20,000.00	(18,400.00)
66390	Services & supplies-districts	0.00	9,613.06	0.00	9,613.06
		0.00	31,879.97	31,879.97	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 511 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7260 Salida Fire Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	56,145.61	1,075,368.59	1,079,657.82	51,856.38
01110	Accounts receivable	557.62	0.00	557.62	0.00
03610	Fund bal/Retained earnings	(56,703.23)	0.00	0.00	(56,703.23)
10000	Property taxes-current secured	0.00	0.00	570,246.66	(570,246.66)
10005	Property Taxes-Unitary	0.00	0.00	4,317.95	(4,317.95)
10007	Property Taxes-SRAF Loan	0.00	50,538.88	0.00	50,538.88
10210	Co of Stanislaus rda pass thru	0.00	56.14	7,325.84	(7,269.70)
10400	Property taxes-current unsecure	0.00	5,093.39	34,477.23	(29,383.84)
11000	Property taxes-prior unsecured	0.00	66.88	1,336.63	(1,269.75)
11781	07/08 supplemental property tax	0.00	2,169.38	108.08	2,061.30
11799	06/07 Supplemental property tax	0.00	85.69	3,001.44	(2,915.75)
12750	FHA in lieu tax apportionment	0.00	0.00	310.95	(310.95)
17000	Interest-pool only	0.00	0.00	1,982.20	(1,982.20)
17010	Interest - other	0.00	0.00	223.76	(223.76)
24400	State-Homeowners' prop tax reli	0.00	4,703.43	14,225.88	(9,522.45)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	7,665.84	(7,665.84)
30200	Special assessments	0.00	0.00	392,553.31	(392,553.31)
37323	Development fee	0.00	419.44	42,548.03	(42,128.59)

63490	Property tax administration cos	0.00	10,727.10	0.00	10,727.10
66390	Services & supplies-districts	0.00	1,011,310.32	0.00	1,011,310.32
		-----	-----	-----	-----
		0.00	2,160,539.24	2,160,539.24	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 512 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7271 Stanislaus Consolidated Fire Dist General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	2,080,409.56	8,499,513.82	8,515,277.37	2,064,646.01
01110	Accounts receivable	0.00	111.12	0.00	111.12
02000	Accounts Payable	(22,575.02)	773,134.17	750,559.15	0.00
02010	Accounts payable-other	(12,434.83)	12,434.83	0.00	0.00
03610	Fund bal/Retained earnings	(2,045,399.71)	0.00	0.00	(2,045,399.71)
10000	Property taxes-current secured	0.00	0.00	2,188,970.53	(2,188,970.53)
10005	Property Taxes-Unitary	0.00	0.00	32,673.69	(32,673.69)
10007	Property Taxes-SRAF Loan	0.00	193,914.20	0.00	193,914.20
10210	Co of Stanislaus rda pass thru	0.00	790.34	102,235.27	(101,444.93)
10275	Riverbank rda pass thru increme	0.00	518.93	8,688.51	(8,169.58)
10400	Property taxes-current unsecure	0.00	0.00	112,794.10	(112,794.10)
11000	Property taxes-prior unsecured	0.00	254.72	5,097.20	(4,842.48)
11781	07/08 supplemental property tax	0.00	8,327.69	414.89	7,912.80
11799	06/07 Supplemental property tax	0.00	330.57	11,578.41	(11,247.84)
12750	FHA in lieu tax apportionment	0.00	0.00	1,184.35	(1,184.35)
14600	Other licenses and permits	0.00	0.00	195.00	(195.00)
17000	Interest-pool only	0.00	4,293.09	15,957.73	(11,664.64)
17010	Interest - other	0.00	0.00	888.75	(888.75)
24400	State-Homeowners' prop tax reli	0.00	18,054.77	54,608.05	(36,553.28)
30200	Special assessments	0.00	0.00	5,573,748.57	(5,573,748.57)
30201	Special assessments/Waterford	0.00	1,130.17	5,642.25	(4,512.08)
30202	Special assessments/Riverbank	0.00	0.00	237,082.67	(237,082.67)
30203	Special assessments/Empire Fire	0.00	0.00	4,924.72	(4,924.72)
36470	Other-service charges	0.00	591.00	1,377.00	(786.00)
36891	Fire service impact fees	0.00	0.00	1,165.59	(1,165.59)
37320	Administrative fee	0.00	171.20	717.10	(545.90)
50000	Salaries and wages	0.00	2,864,735.25	0.00	2,864,735.25
50110	Employees benefits-district p	0.00	3,307,996.45	97,649.22	3,210,347.23
62400	Miscellaneous expense	0.00	3.75	0.00	3.75
63490	Property tax administration cos	0.00	43,415.10	0.00	43,415.10
66390	Services & supplies-districts	0.00	1,273,559.08	41,826.89	1,231,732.19
74370	Stores-office supplies	0.00	206.16	206.16	0.00

80300	Structures & improvements (Exis	0.00	35,451.90	0.00	35,451.90
81000	Equipment	0.00	26,524.86	0.00	26,524.86
85850	Other operating transfers out	0.00	700,000.00	0.00	700,000.00
		0.00	17,765,463.17	17,765,463.17	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 513 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7273 Riverbank Fire Dist - Develop Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	9,869.10	5,208.79	0.00	15,077.89
01110	Accounts receivable	0.00	2,000.16	0.00	2,000.16
03610	Fund bal/Retained earnings	(9,869.10)	0.00	0.00	(9,869.10)
17000	Interest-pool only	0.00	0.00	196.51	(196.51)
37323	Development fee	0.00	0.00	7,012.44	(7,012.44)
		0.00	7,208.95	7,208.95	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 514 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7274 Riverbank Fire Dist - CEQA

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	5,682.78	96.71	0.00	5,779.49
03610	Fund bal/Retained earnings	(5,682.78)	0.00	0.00	(5,682.78)
17000	Interest-pool only	0.00	0.00	96.71	(96.71)
		0.00	96.71	96.71	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 515 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7276 Waterford-Hickman Fire Dist - Dev Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	32,112.80	23,488.89	15,000.00	40,601.69
03610	Fund bal/Retained earnings	(32,112.80)	0.00	0.00	(32,112.80)
17000	Interest-pool only	0.00	0.00	577.65	(577.65)
37323	Development fee	0.00	0.00	22,911.24	(22,911.24)
85850	Other operating transfers out	0.00	15,000.00	0.00	15,000.00
		0.00	38,488.89	38,488.89	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 516 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7277 Waterford-Hickman Fire Dist - CEQA

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	5,381.12	91.57	0.00	5,472.69
03610	Fund bal/Retained earnings	(5,381.12)	0.00	0.00	(5,381.12)
17000	Interest-pool only	0.00	0.00	91.57	(91.57)
		0.00	91.57	91.57	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 517 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7280 SCF - General Fund Contingency

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	331.42	5.64	0.00	337.06
03610	Fund bal/Retained earnings	(331.42)	0.00	0.00	(331.42)
17000	Interest-pool only	0.00	0.00	5.64	(5.64)
		0.00	5.64	5.64	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 518 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7281 SCF - Radio Replacement Contingency (was Donation)

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	4.45	60,523.48	0.00	60,527.93
03610	Fund bal/Retained earnings	(4.45)	0.00	0.00	(4.45)
17000	Interest-pool only	0.00	0.00	523.48	(523.48)
40400	Miscellaneous Revenue	0.00	0.00	15,000.00	(15,000.00)
46600	Operating transfers in	0.00	0.00	45,000.00	(45,000.00)
		0.00	60,523.48	60,523.48	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 519 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7282 SCF - SCBA Replacement Contingency (was CPR/First Aid Program)

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.01	50,646.70	0.00	50,646.71
03610	Fund bal/Retained earnings	(0.01)	0.00	0.00	(0.01)
17000	Interest-pool only	0.00	0.00	646.70	(646.70)

46600	Operating transfers in	0.00	0.00	50,000.00	(50,000.00)
		-----	-----	-----	-----
		0.00	50,646.70	50,646.70	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 520 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7283 SCF - Vehicle Contingency

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	493,127.36	307,711.70	50,000.00	750,839.06
03610	Fund bal/Retained earnings	(493,127.36)	0.00	0.00	(493,127.36)
17000	Interest-pool only	0.00	0.00	11,711.70	(11,711.70)
46600	Operating transfers in	0.00	0.00	296,000.00	(296,000.00)
85850	Other operating transfers out	0.00	50,000.00	0.00	50,000.00
		-----	-----	-----	-----
		0.00	357,711.70	357,711.70	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 521 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7284 SCF - Accrued Absences Contingency

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	651,188.30	420,107.48	30,000.00	1,041,295.78
03610	Fund bal/Retained earnings	(651,188.30)	0.00	0.00	(651,188.30)
17000	Interest-pool only	0.00	0.00	16,107.48	(16,107.48)
46600	Operating transfers in	0.00	0.00	404,000.00	(404,000.00)
85850	Other operating transfers out	0.00	30,000.00	0.00	30,000.00
		-----	-----	-----	-----
		0.00	450,107.48	450,107.48	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7290 SCF- Stanislaus County Fire Authority

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,053.85	17.93	0.00	1,071.78
03610	Fund bal/Retained earnings	(1,053.85)	0.00	0.00	(1,053.85)
17000	Interest-pool only	0.00	0.00	17.93	(17.93)
		0.00	17.93	17.93	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7301 Turlock Fire Dist General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(208,557.76)	712,878.30	358,370.00	145,950.54
03610	Fund bal/Retained earnings	208,557.76	0.00	0.00	208,557.76
10000	Property taxes-current secured	0.00	0.00	108,525.16	(108,525.16)
10005	Property Taxes-Unitary	0.00	0.00	3,062.26	(3,062.26)
10007	Property Taxes-SRAF Loan	0.00	10,327.04	0.00	10,327.04
10260	Turlock rda pass thru increment	0.00	28.23	3,646.14	(3,617.91)
10290	Turlock amended rda pass thru i	0.00	36.08	1,921.89	(1,885.81)
10400	Property taxes-current unsecure	0.00	0.00	5,592.06	(5,592.06)
11000	Property taxes-prior unsecured	0.00	13.41	271.01	(257.60)
11781	07/08 supplemental property tax	0.00	412.87	20.57	392.30
11799	06/07 Supplemental property tax	0.00	17.59	616.16	(598.57)
12750	FHA in lieu tax apportionment	0.00	0.00	62.34	(62.34)
12800	Tax deeded land sale appro.	0.00	0.00	58.56	(58.56)
17000	Interest-pool only	0.00	5,240.26	0.00	5,240.26
17010	Interest - other	0.00	0.00	43.92	(43.92)
24400	State-Homeowners' prop tax reli	0.00	895.11	2,707.33	(1,812.22)
30200	Special assessments	0.00	0.00	87,842.82	(87,842.82)
46600	Operating transfers in	0.00	0.00	468,647.20	(468,647.20)

46605	Refunds-special dists	0.00	8,285.00	38,150.28	(29,865.28)
62400	Miscellaneous expense	0.00	1.50	0.00	1.50
63490	Property tax administration cos	0.00	2,020.47	0.00	2,020.47
66390	Services & supplies-districts	0.00	178,578.95	0.00	178,578.95
81000	Equipment	0.00	160,802.89	0.00	160,802.89
		-----	-----	-----	-----
		0.00	1,079,537.70	1,079,537.70	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 524 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7302 Turlock Fire Dist - Cap Acquisition

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	460,805.46	7,841.74	468,647.20	0.00
03610	Fund bal/Retained earnings	(460,805.46)	0.00	0.00	(460,805.46)
17000	Interest-pool only	0.00	0.00	7,841.74	(7,841.74)
85850	Other operating transfers out	0.00	468,647.20	0.00	468,647.20
		-----	-----	-----	-----
		0.00	476,488.94	476,488.94	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 525 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7321 Westport Fire Dist General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	200,538.79	252,014.95	356,034.17	96,519.57
03610	Fund bal/Retained earnings	(200,538.79)	0.00	0.00	(200,538.79)
10000	Property taxes-current secured	0.00	0.00	57,175.02	(57,175.02)
10005	Property Taxes-Unitary	0.00	0.00	727.01	(727.01)
10007	Property Taxes-SRAF Loan	0.00	4,950.23	0.00	4,950.23
10210	Co of Stanislaus rda pass thru	0.00	0.69	89.56	(88.87)
10215	Ceres amended rda pass thru	0.00	14.02	2,011.72	(1,997.70)



10400	Property taxes-current unsecure	0.00	0.00	2,946.14	(2,946.14)
11000	Property taxes-prior unsecured	0.00	6.50	127.90	(121.40)
11781	07/08 supplemental property tax	0.00	217.52	10.84	206.68
11799	06/07 Supplemental property tax	0.00	8.46	296.38	(287.92)
12750	FHA in lieu tax apportionment	0.00	0.00	30.23	(30.23)
17000	Interest-pool only	0.00	0.00	1,623.94	(1,623.94)
17010	Interest - other	0.00	0.00	22.85	(22.85)
24400	State-Homeowners' prop tax reli	0.00	471.59	1,426.36	(954.77)
30200	Special assessments	0.00	0.00	60,325.39	(60,325.39)
40400	Miscellaneous Revenue	0.00	0.00	40,584.38	(40,584.38)
46600	Operating transfers in	0.00	0.00	82,680.53	(82,680.53)
46605	Refunds-special dists	0.00	0.00	1,756.70	(1,756.70)
50000	Salaries and wages	0.00	4,995.00	0.00	4,995.00
50110	Employees benefits-district p	0.00	10,494.02	0.00	10,494.02
63490	Property tax administration cos	0.00	940.91	0.00	940.91
66390	Services & supplies-districts	0.00	117,361.01	180.00	117,181.01
81000	Equipment	0.00	216,574.22	0.00	216,574.22
		0.00	608,049.12	608,049.12	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 526 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7322 Westport Fire Dist - Cap Res

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	318,578.11	5,421.41	0.00	323,999.52
03610	Fund bal/Retained earnings	(318,578.11)	0.00	0.00	(318,578.11)
17000	Interest-pool only	0.00	0.00	5,421.41	(5,421.41)
		0.00	5,421.41	5,421.41	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 527 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7323 Westport Fire Dist - Developer Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	81,116.37	7,160.19	82,680.53	5,596.03
03610	Fund bal/Retained earnings	(81,116.37)	0.00	0.00	(81,116.37)
17000	Interest-pool only	0.00	0.00	338.86	(338.86)
36891	Fire service impact fees	0.00	0.00	6,821.33	(6,821.33)
85850	Other operating transfers out	0.00	82,680.53	0.00	82,680.53
		0.00	89,840.72	89,840.72	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 528 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7401 West Stanislaus Fire Dist General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	253,432.76	1,093,885.14	1,305,077.28	42,240.62
02000	Accounts Payable	0.00	3,228.01	3,228.01	0.00
03610	Fund bal/Retained earnings	(253,432.76)	0.00	0.00	(253,432.76)
10000	Property taxes-current secured	0.00	0.00	257,714.42	(257,714.42)
10005	Property Taxes-Unitary	0.00	0.00	12,299.83	(12,299.83)
10007	Property Taxes-SRAF Loan	0.00	25,411.97	0.00	25,411.97
10210	Co of Stanislaus rda pass thru	0.00	18.93	2,444.51	(2,425.58)
10295	Patterson rda pass thru increme	0.00	5.40	311.71	(306.31)
10400	Property taxes-current unsecure	0.00	946.76	14,226.14	(13,279.38)
11000	Property taxes-prior unsecured	0.00	32.47	639.09	(606.62)
11781	07/08 supplemental property tax	0.00	980.40	48.84	931.56
11799	06/07 Supplemental property tax	0.00	41.53	1,454.56	(1,413.03)
12750	FHA in lieu tax apportionment	0.00	0.00	150.96	(150.96)
17000	Interest-pool only	0.00	0.00	2,020.45	(2,020.45)
17010	Interest - other	0.00	0.00	100.93	(100.93)
24400	State-Homeowners' prop tax reli	0.00	2,125.61	6,429.08	(4,303.47)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	1,422.17	(1,422.17)
36470	Other-service charges	0.00	20.00	2,937.37	(2,917.37)
40400	Miscellaneous Revenue	0.00	0.00	8,889.97	(8,889.97)
41170	Copies prepared	0.00	0.00	170.00	(170.00)
46600	Operating transfers in	0.00	42,963.30	766,784.32	(723,821.02)
46605	Refunds-special dists	0.00	0.00	16,202.99	(16,202.99)
50000	Salaries and wages	0.00	7,140.00	0.00	7,140.00
50110	Employees benefits-district p	0.00	36,471.00	0.00	36,471.00
62400	Miscellaneous expense	0.00	3,232.51	0.00	3,232.51

63490	Property tax administration cos	0.00	4,713.85	0.00	4,713.85
66390	Services & supplies-districts	0.00	542,258.42	584.95	541,673.47
72110	Principal loan payments	0.00	126,499.87	0.00	126,499.87
72400	Interest on loan	0.00	3,071.76	0.00	3,071.76
81000	Equipment	0.00	20,835.09	0.00	20,835.09
85850	Other operating transfers out	0.00	489,255.56	0.00	489,255.56
		0.00	2,403,137.58	2,403,137.58	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 529 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7402 West Stanislaus Fire Dist - Special Assessments

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	278,385.83	321,465.93	287,659.33	312,192.43
03610	Fund bal/Retained earnings	(278,385.83)	0.00	0.00	(278,385.83)
17000	Interest-pool only	0.00	0.00	4,493.31	(4,493.31)
30200	Special assessments	0.00	0.00	307,241.83	(307,241.83)
85850	Other operating transfers out	0.00	287,659.33	9,730.79	277,928.54
		0.00	609,125.26	609,125.26	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 530 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7403 West Stanislaus Fire Dist - El Solyo Area CEQA Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	29.87	0.50	0.00	30.37
03610	Fund bal/Retained earnings	(29.87)	0.00	0.00	(29.87)
17000	Interest-pool only	0.00	0.00	0.50	(0.50)
		0.00	0.50	0.50	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 531 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7405 West Stanislaus Fire Dist - Westley Area CEQA Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	112.59	1.93	0.00	114.52
03610	Fund bal/Retained earnings	(112.59)	0.00	0.00	(112.59)
17000	Interest-pool only	0.00	0.00	1.93	(1.93)
		0.00	1.93	1.93	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 532 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7407 West Stanislaus Fire Dist - Westley S East

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	17.43	0.30	0.00	17.73
03610	Fund bal/Retained earnings	(17.43)	0.00	0.00	(17.43)
17000	Interest-pool only	0.00	0.00	0.30	(0.30)
		0.00	0.30	0.30	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 533 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7410 DO NOT USE West Stanislaus Fire Dist - Patterson S West

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	93.38	0.00	93.38	0.00
03610	Fund bal/Retained earnings	(93.38)	93.38	93.38	(93.38)
85850	Other operating transfers out	0.00	186.76	93.38	93.38
		0.00	280.14	280.14	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 534 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7411 West Stanislaus Fire Dist - Patterson Area CEQA Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	741.60	107.59	0.00	849.19
03610	Fund bal/Retained earnings	(741.60)	0.00	0.00	(741.60)
17000	Interest-pool only	0.00	0.00	14.21	(14.21)
46600	Operating transfers in	0.00	0.00	93.38	(93.38)
		0.00	107.59	107.59	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 535 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7412 West Stanislaus Fire Dist - Diablo Grande CEQA Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	213,485.62	5,007.90	5,791.76	212,701.76
03610	Fund bal/Retained earnings	(213,485.62)	0.00	0.00	(213,485.62)
17000	Interest-pool only	0.00	0.00	3,612.90	(3,612.90)

40400	Miscellaneous Revenue	0.00	0.00	1,395.00	(1,395.00)
85850	Other operating transfers out	0.00	5,791.76	0.00	5,791.76
		-----	-----	-----	-----
		0.00	10,799.66	10,799.66	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 536 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7413 West Stanislaus Fire Dist - Diablo Grande BAD Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	249,620.11	175,682.00	106,537.32	318,764.79
03610	Fund bal/Retained earnings	(249,620.11)	0.00	0.00	(249,620.11)
17000	Interest-pool only	0.00	0.00	4,551.79	(4,551.79)
30200	Special assessments	0.00	0.00	163,172.40	(163,172.40)
85850	Other operating transfers out	0.00	106,537.32	7,957.81	98,579.51
		-----	-----	-----	-----
		0.00	282,219.32	282,219.32	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 537 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7415 West Stanislaus Fire Dist - Crows Landing CEQA Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	5,866.16	99.83	0.00	5,965.99
03610	Fund bal/Retained earnings	(5,866.16)	0.00	0.00	(5,866.16)
17000	Interest-pool only	0.00	0.00	99.83	(99.83)
		-----	-----	-----	-----
		0.00	99.83	99.83	0.00

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7417 West Stanislaus Fire Dist - Newman Area CEQA Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	7.32	0.13	0.00	7.45
03610	Fund bal/Retained earnings	(7.32)	0.00	0.00	(7.32)
17000	Interest-pool only	0.00	0.00	0.13	(0.13)
		0.00	0.13	0.13	0.00

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7419 West Stanislaus Fire Dist - El Solyo Resp Area

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	5,459.58	1,273.07	0.00	6,732.65
03610	Fund bal/Retained earnings	(5,459.58)	0.00	0.00	(5,459.58)
17000	Interest-pool only	0.00	0.00	98.07	(98.07)
37323	Development fee	0.00	0.00	1,175.00	(1,175.00)
		0.00	1,273.07	1,273.07	0.00

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7420 West Stanislaus Fire Dist - Westley Resp Area

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,427.41	4,356.59	2,000.00	4,784.00
03610	Fund bal/Retained earnings	(2,427.41)	0.00	0.00	(2,427.41)
17000	Interest-pool only	0.00	0.00	94.39	(94.39)
37323	Development fee	0.00	0.00	4,262.20	(4,262.20)
85850	Other operating transfers out	0.00	2,000.00	0.00	2,000.00
		0.00	6,356.59	6,356.59	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 541 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7421 West Stanislaus Fire Dist - Patterson Resp Area

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	57,477.59	11,705.79	8,343.93	60,839.45
03610	Fund bal/Retained earnings	(57,477.59)	0.00	0.00	(57,477.59)
17000	Interest-pool only	0.00	0.00	1,052.05	(1,052.05)
37323	Development fee	0.00	0.00	10,653.74	(10,653.74)
85850	Other operating transfers out	0.00	8,343.93	0.00	8,343.93
		0.00	20,049.72	20,049.72	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 542 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7422 West Stanislaus Fire Dist - Crows Landing Resp Area

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	49,513.61	4,594.84	0.00	54,108.45
03610	Fund bal/Retained earnings	(49,513.61)	0.00	0.00	(49,513.61)
17000	Interest-pool only	0.00	0.00	868.84	(868.84)



37323	Development fee	0.00	0.00	3,726.00	(3,726.00)
		-----	-----	-----	-----
		0.00	4,594.84	4,594.84	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 543 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7423 West Stanislaus Fire Dist - Newman Resp Area

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----		-----	-----	-----	-----
01000	Equity in Pooled Cash	58,366.30	9,255.42	40,000.00	27,621.72
03610	Fund bal/Retained earnings	(58,366.30)	0.00	0.00	(58,366.30)
17000	Interest-pool only	0.00	0.00	890.04	(890.04)
37323	Development fee	0.00	0.00	8,365.38	(8,365.38)
85850	Other operating transfers out	0.00	40,000.00	0.00	40,000.00
		-----	-----	-----	-----
		0.00	49,255.42	49,255.42	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 544 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7425 West Stanislaus Fire Dist "Out of County Response Fund"

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----		-----	-----	-----	-----
01000	Equity in Pooled Cash	166,477.35	77,647.45	208,556.72	35,568.08
03610	Fund bal/Retained earnings	(166,477.35)	0.00	0.00	(166,477.35)
17000	Interest-pool only	0.00	0.00	1,037.39	(1,037.39)
36470	Other-service charges	0.00	0.00	65,648.46	(65,648.46)
36570	Other - wts & measures services	0.00	0.00	10,961.60	(10,961.60)
85850	Other operating transfers out	0.00	208,556.72	0.00	208,556.72
		-----	-----	-----	-----
		0.00	286,204.17	286,204.17	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 545 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7426 West Stanislaus Fire Dist - Cap Acquis

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	905.37	693,850.01	264,295.26	430,460.12
03610	Fund bal/Retained earnings	(905.37)	0.00	0.00	(905.37)
17000	Interest-pool only	0.00	0.00	4,219.75	(4,219.75)
29720	Other Governmental Agencies - S	0.00	0.00	18,700.00	(18,700.00)
46600	Operating transfers in	0.00	0.00	645,655.56	(645,655.56)
85850	Other operating transfers out	0.00	264,295.26	25,274.70	239,020.56
		0.00	958,145.27	958,145.27	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 546 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7427 West Stanislaus Fire Dist - Aerial sur fee

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	535.04	9.11	0.00	544.15
03610	Fund bal/Retained earnings	(535.04)	0.00	0.00	(535.04)
17000	Interest-pool only	0.00	0.00	9.11	(9.11)
		0.00	9.11	9.11	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 547 of 637

Currency: USD  
Balance Type: Year to Date

Fund Range: 1725 to 8999

Fund: 7500 Woodland Avenue Fire Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	90,697.58	171,175.89	108,660.35	153,213.12
03610	Fund bal/Retained earnings	(90,697.58)	0.00	0.00	(90,697.58)
10000	Property taxes-current secured	0.00	0.00	150,840.63	(150,840.63)
10005	Property Taxes-Unitary	0.00	0.00	2,427.71	(2,427.71)
10007	Property Taxes-SRAF Loan	0.00	13,614.45	0.00	13,614.45
10400	Property taxes-current unsecure	0.00	2,369.51	10,142.06	(7,772.55)
11000	Property taxes-prior unsecured	0.00	17.82	353.23	(335.41)
11781	07/08 supplemental property tax	0.00	573.84	28.59	545.25
11799	06/07 Supplemental property tax	0.00	22.60	791.41	(768.81)
12750	FHA in lieu tax apportionment	0.00	0.00	82.86	(82.86)
17000	Interest-pool only	0.00	0.00	1,472.80	(1,472.80)
17010	Interest - other	0.00	0.00	58.50	(58.50)
24400	State-Homeowners' prop tax reli	0.00	1,244.14	3,763.00	(2,518.86)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	3,584.61	(3,584.61)
63490	Property tax administration cos	0.00	3,187.50	0.00	3,187.50
66390	Services & supplies-districts	0.00	90,000.00	0.00	90,000.00
		0.00	282,205.75	282,205.75	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 548 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7501 Woodland Avenue Fire Dist-Develop Fees

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	6,036.61	6,163.74	0.00	12,200.35
03610	Fund bal/Retained earnings	(6,036.61)	0.00	0.00	(6,036.61)
17000	Interest-pool only	0.00	0.00	180.42	(180.42)
37323	Development fee	0.00	0.00	5,983.32	(5,983.32)
		0.00	6,163.74	6,163.74	0.00

County of Stanislaus

2009-2010 Final Trial Balance

Report Date: 21-SEP-2010

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7535 East Side Mosquito Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	5,900,826.35	1,926,336.88	2,115,645.84	5,711,517.39
02000	Accounts Payable	0.00	217,557.92	217,557.92	0.00
03610	Fund bal/Retained earnings	(5,900,826.35)	0.00	0.00	(5,900,826.35)
10000	Property taxes-current secured	0.00	0.00	1,622,660.63	(1,622,660.63)
10005	Property Taxes-Unitary	0.00	0.00	20,150.80	(20,150.80)
10007	Property Taxes-SRAF Loan	0.00	151,234.02	0.00	151,234.02
10210	Co of Stanislaus rda pass thru	0.00	108.87	14,131.40	(14,022.53)
10230	Modesto original rda pass thru	0.00	50.04	435.56	(385.52)
10253	Oakdale rda pass thru increment	0.00	45.15	1,319.91	(1,274.76)
10255	Oakdale amended rda pass thru i	0.00	6.55	99.53	(92.98)
10275	Riverbank rda pass thru increme	0.00	70.24	1,175.93	(1,105.69)
10400	Property taxes-current unsecure	0.00	1,778.85	85,390.99	(83,612.14)
11000	Property taxes-prior unsecured	0.00	199.13	4,018.55	(3,819.42)
11781	07/08 supplemental property tax	0.00	6,172.98	307.54	5,865.44
11799	06/07 Supplemental property tax	0.00	253.72	8,886.47	(8,632.75)
12750	FHA in lieu tax apportionment	0.00	0.00	925.87	(925.87)
12800	Tax dedeed land sale appro.	0.00	0.00	9.43	(9.43)
17000	Interest-pool only	0.00	0.00	94,702.91	(94,702.91)
17010	Interest - other	0.00	0.00	635.36	(635.36)
24400	State-Homeowners' prop tax reli	0.00	13,383.67	40,479.91	(27,096.24)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	2,682.06	(2,682.06)
40400	Miscellaneous Revenue	0.00	85.35	28,700.30	(28,614.95)
62400	Miscellaneous expense	0.00	1,909,581.66	1,485.00	1,908,096.66
63490	Property tax administration cos	0.00	34,536.88	0.00	34,536.88
		0.00	4,261,401.91	4,261,401.91	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 550 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7540 Turlock Mosquito Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	2,692,907.56	1,674,253.26	2,320,756.98	2,046,403.84
02000	Accounts Payable	0.00	384,686.35	384,686.35	0.00
03610	Fund bal/Retained earnings	(2,692,907.56)	0.00	0.00	(2,692,907.56)
10000	Property taxes-current secured	0.00	0.00	1,227,315.42	(1,227,315.42)
10005	Property Taxes-Unitary	0.00	0.00	19,406.85	(19,406.85)
10007	Property Taxes-SRAF Loan	0.00	114,908.68	0.00	114,908.68
10210	Co of Stanislaus rda pass thru	0.00	333.23	14,166.65	(13,833.42)
10215	Ceres amended rda pass thru	0.00	122.61	6,093.80	(5,971.19)
10225	Hughson rda pass thru	0.00	30.05	1,473.31	(1,443.26)
10227	Hughson 2007 annex rda pass thr	0.00	36.35	45.65	(9.30)
10250	Newman rda pass thru increment	0.00	123.89	6,686.09	(6,562.20)
10280	Stancer rda pass thru increment	0.00	117.12	5,536.39	(5,419.27)
10290	Turlock amended rda pass thru i	0.00	134.48	15,533.02	(15,398.54)
10295	Patterson rda pass thru increme	0.00	23.40	994.15	(970.75)
10400	Property taxes-current unsecure	0.00	396.30	63,637.16	(63,240.86)
11000	Property taxes-prior unsecured	0.00	150.80	3,033.67	(2,882.87)
11781	07/08 supplemental property tax	0.00	4,669.08	232.61	4,436.47
11799	06/07 Supplemental property tax	0.00	198.82	6,970.80	(6,771.98)
12750	FHA in lieu tax apportionment	0.00	0.00	701.17	(701.17)
12800	Tax deeded land sale appro.	0.00	0.00	62.27	(62.27)
17000	Interest-pool only	0.00	0.00	40,427.63	(40,427.63)
17010	Interest - other	0.00	0.00	493.78	(493.78)
24400	State-Homeowners' prop tax reli	0.00	10,122.86	30,617.37	(20,494.51)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	595.29	(595.29)
62400	Miscellaneous expense	0.00	2,152,674.18	220,423.30	1,932,250.88
63490	Property tax administration cos	0.00	26,908.25	0.00	26,908.25
		0.00	4,369,889.71	4,369,889.71	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 551 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7548 Reclamation Dist # 2143

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	9,568.50	7,743.38	1,825.12
17000	Interest-pool only	0.00	0.00	21.00	(21.00)
40400	Miscellaneous Revenue	0.00	0.00	9,547.50	(9,547.50)
62400	Miscellaneous expense	0.00	0.90	0.00	0.90
66390	Services & supplies-districts	0.00	7,742.48	0.00	7,742.48
		0.00	17,311.88	17,311.88	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7550 Reclamation Dist # 2063

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	55,860.99	62,109.22	82,965.64	35,004.57
03610	Fund bal/Retained earnings	(55,860.99)	0.00	0.00	(55,860.99)
10000	Property taxes-current secured	0.00	0.00	40,907.54	(40,907.54)
10005	Property Taxes-Unitary	0.00	0.00	1,045.72	(1,045.72)
10007	Property Taxes-SRAF Loan	0.00	3,481.47	0.00	3,481.47
10400	Property taxes-current unsecure	0.00	0.00	2,063.14	(2,063.14)
10600	Property taxes-prior secured	0.00	0.00	0.40	(0.40)
11000	Property taxes-prior unsecured	0.00	4.03	81.44	(77.41)
11770	90/91 supplemental property tax	0.00	9.19	0.00	9.19
11781	07/08 supplemental property tax	0.00	140.16	22.63	117.53
11799	06/07 Supplemental property tax	0.00	5.11	178.99	(173.88)
11800	Sales and use taxes	0.00	15.65	15.65	0.00
12740	Del Unsecured tax apportionment	0.00	0.00	1.56	(1.56)
12750	FHA in lieu tax apportionment	0.00	0.00	18.74	(18.74)
17000	Interest-pool only	0.00	0.00	681.76	(681.76)
17010	Interest - other	0.00	0.00	21.52	(21.52)
24400	State-Homeowners' prop tax reli	0.00	303.90	943.13	(639.23)
30200	Special assessments	0.00	129.54	15,045.78	(14,916.24)
40400	Miscellaneous Revenue	0.00	0.00	1,465.10	(1,465.10)
63490	Property tax administration cos	0.00	634.84	0.00	634.84
66390	Services & supplies-districts	0.00	78,616.92	0.00	78,616.92
74100	Mail room postage meter	0.00	8.71	0.00	8.71
		0.00	145,458.74	145,458.74	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7555 Reclamation Dist # 2091

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	35,132.35	4,684.46	3,992.33	35,824.48
03610	Fund bal/Retained earnings	(35,132.35)	0.00	0.00	(35,132.35)
10000	Property taxes-current secured	0.00	0.00	3,727.97	(3,727.97)
10005	Property Taxes-Unitary	0.00	0.00	36.35	(36.35)
10007	Property Taxes-SRAF Loan	0.00	313.15	0.00	313.15
10400	Property taxes-current unsecure	0.00	0.00	192.09	(192.09)
11000	Property taxes-prior unsecured	0.00	0.41	8.02	(7.61)
11781	07/08 supplemental property tax	0.00	14.18	0.71	13.47
11799	06/07 Supplemental property tax	0.00	0.53	18.39	(17.86)
12750	FHA in lieu tax apportionment	0.00	0.00	1.93	(1.93)
17000	Interest-pool only	0.00	0.00	604.54	(604.54)
17010	Interest - other	0.00	0.00	1.45	(1.45)
24400	State-Homeowners' prop tax reli	0.00	30.75	93.01	(62.26)
63490	Property tax administration cos	0.00	78.31	0.00	78.31
66390	Services & supplies-districts	0.00	3,555.00	0.00	3,555.00
		0.00	8,676.79	8,676.79	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 554 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7565 East Stanislaus Resources Conservation

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	21,421.48	2,833.12	261.08	23,993.52
03610	Fund bal/Retained earnings	(21,421.48)	0.00	0.00	(21,421.48)
10000	Property taxes-current secured	0.00	0.00	2,249.94	(2,249.94)
10005	Property Taxes-Unitary	0.00	0.00	16.84	(16.84)
10007	Property Taxes-SRAF Loan	0.00	186.20	0.00	186.20
10400	Property taxes-current unsecure	0.00	0.00	115.94	(115.94)
11000	Property taxes-prior unsecured	0.00	0.25	4.88	(4.63)
11781	07/08 supplemental property tax	0.00	8.56	0.43	8.13
11799	06/07 Supplemental property tax	0.00	0.31	10.93	(10.62)
12750	FHA in lieu tax apportionment	0.00	0.00	1.15	(1.15)
17000	Interest-pool only	0.00	0.00	376.01	(376.01)
17010	Interest - other	0.00	0.00	0.87	(0.87)
24400	State-Homeowners' prop tax reli	0.00	18.56	56.13	(37.57)
63490	Property tax administration cos	0.00	47.20	0.00	47.20

0.00                      3,094.20                      3,094.20                      0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 555 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7570 West Stanislaus Resources Conservation

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	88,929.12	28,625.09	26,835.39	90,718.82
03610	Fund bal/Retained earnings	(88,929.12)	0.00	0.00	(88,929.12)
10000	Property taxes-current secured	0.00	0.00	24,182.76	(24,182.76)
10005	Property Taxes-Unitary	0.00	0.00	748.87	(748.87)
10007	Property Taxes-SRAF Loan	0.00	2,489.66	0.00	2,489.66
10210	Co of Stanislaus rda pass thru	0.00	0.05	6.22	(6.17)
10295	Patterson rda pass thru increme	0.00	0.90	49.44	(48.54)
10400	Property taxes-current unsecure	0.00	40.40	1,286.46	(1,246.06)
11000	Property taxes-prior unsecured	0.00	3.25	66.18	(62.93)
11781	07/08 supplemental property tax	0.00	91.99	4.58	87.41
11799	06/07 Supplemental property tax	0.00	4.12	144.46	(140.34)
12750	FHA in lieu tax apportionment	0.00	0.00	15.10	(15.10)
17000	Interest-pool only	0.00	0.00	1,487.45	(1,487.45)
17010	Interest - other	0.00	0.00	9.40	(9.40)
24400	State-Homeowners' prop tax reli	0.00	199.45	603.26	(403.81)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	60.70	(60.70)
63490	Property tax administration cos	0.00	523.53	0.00	523.53
66390	Services & supplies-districts	0.00	23,516.34	0.00	23,516.34
74100	Mail room postage meter	0.00	6.10	0.61	5.49
		0.00	55,500.88	55,500.88	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 556 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7575 Orestimba Creek Flood Control



Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	8,958.55	161.68	2,497.50	6,622.73
02000	Accounts Payable	0.00	4,017.50	4,017.50	0.00
03610	Fund bal/Retained earnings	(8,958.55)	0.00	0.00	(8,958.55)
17000	Interest-pool only	0.00	0.00	147.54	(147.54)
30200	Special assessments	0.00	0.00	14.14	(14.14)
61800	Maintenance-structures & grnd	0.00	4,017.50	1,720.00	2,297.50
66390	Services & supplies-districts	0.00	200.00	0.00	200.00
		0.00	8,396.68	8,396.68	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 557 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7580 Sand Creek Flood Control

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	22,666.47	13,955.77	11,008.01	25,614.23
03610	Fund bal/Retained earnings	(22,666.47)	0.00	0.00	(22,666.47)
17000	Interest-pool only	0.00	0.00	362.52	(362.52)
30200	Special assessments	0.00	0.00	13,517.25	(13,517.25)
40400	Miscellaneous Revenue	0.00	0.00	76.00	(76.00)
66390	Services & supplies-districts	0.00	11,008.01	0.00	11,008.01
		0.00	24,963.78	24,963.78	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 558 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7585 Empire Sanitary General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	181,360.09	123,422.76	234,934.28	69,848.57

03610	Fund bal/Retained earnings	(181,360.09)	0.00	0.00	(181,360.09)
10000	Property taxes-current secured	0.00	0.00	16,469.40	(16,469.40)
10005	Property Taxes-Unitary	0.00	0.00	1,238.65	(1,238.65)
10007	Property Taxes-SRAF Loan	0.00	1,970.57	0.00	1,970.57
10210	Co of Stanislaus rda pass thru	0.00	46.18	5,964.46	(5,918.28)
10400	Property taxes-current unsecured	0.00	0.00	848.63	(848.63)
11000	Property taxes-prior unsecured	0.00	2.17	44.44	(42.27)
11781	07/08 supplemental property tax	0.00	62.67	3.12	59.55
11799	06/07 Supplemental property tax	0.00	3.49	122.30	(118.81)
12750	FHA in lieu tax apportionment	0.00	0.00	10.09	(10.09)
17000	Interest-pool only	0.00	0.00	1,826.18	(1,826.18)
17010	Interest - other	0.00	0.00	8.53	(8.53)
24400	State-Homeowners' prop tax reli	0.00	135.84	410.86	(275.02)
41400	Insurance reimb	0.00	0.00	1,950.01	(1,950.01)
46000	Sale of fixed assets	0.00	0.00	18,500.00	(18,500.00)
46601	City of Modesto-Special distric	0.00	0.00	74,073.89	(74,073.89)
50000	Salaries and wages	0.00	80,387.18	1,852.20	78,534.98
50110	Employees benefits-district p	0.00	62,180.88	0.00	62,180.88
63490	Property tax administration cos	0.00	468.95	0.00	468.95
66390	Services & supplies-districts	0.00	89,676.35	100.00	89,576.35
		0.00	358,357.04	358,357.04	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 559 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7586 Empire Sanitary-Equipment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	4,594.04	78.18	0.00	4,672.22
03610	Fund bal/Retained earnings	(4,594.04)	0.00	0.00	(4,594.04)
17000	Interest-pool only	0.00	0.00	78.18	(78.18)
		0.00	78.18	78.18	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 560 of 637

Currency: USD  
Balance Type: Year to Date

Fund Range: 1725 to 8999

Fund: 7587 Empire Sanitary-Capital Facilities

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	5,402.39	91.93	0.00	5,494.32
03610	Fund bal/Retained earnings	(5,402.39)	0.00	0.00	(5,402.39)
17000	Interest-pool only	0.00	0.00	91.93	(91.93)
		0.00	91.93	91.93	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 561 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7591 Salida Sanitary General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,886,488.94	1,764,903.91	2,221,299.69	1,430,093.16
03610	Fund bal/Retained earnings	(1,886,488.94)	0.00	0.00	(1,886,488.94)
10000	Property taxes-current secured	0.00	0.00	17,538.74	(17,538.74)
10005	Property Taxes-Unitary	0.00	0.00	19,553.41	(19,553.41)
10007	Property Taxes-SRAF Loan	0.00	1,555.67	0.00	1,555.67
10210	Co of Stanislaus rda pass thru	0.00	65.57	8,468.82	(8,403.25)
10400	Property taxes-current unsecure	0.00	0.00	903.74	(903.74)
11000	Property taxes-prior unsecured	0.00	2.06	42.96	(40.90)
11781	07/08 supplemental property tax	0.00	66.74	3.33	63.41
11799	06/07 Supplemental property tax	0.00	3.67	128.49	(124.82)
12750	FHA in lieu tax apportionment	0.00	0.00	9.60	(9.60)
17000	Interest-pool only	0.00	0.00	25,910.41	(25,910.41)
17010	Interest - other	0.00	0.00	9.84	(9.84)
18000	Rents and concessions	0.00	0.00	38,346.28	(38,346.28)
24400	State-Homeowners' prop tax reli	0.00	144.66	437.53	(292.87)
30200	Special assessments	0.00	0.00	1,507,336.60	(1,507,336.60)
34401	Connection fees	0.00	0.00	1,000.00	(1,000.00)
34403	Sewer service charges	0.00	0.00	131,283.66	(131,283.66)
40860	Misc reimbursements	0.00	0.00	29.77	(29.77)
46605	Refunds-special dists	0.00	0.00	2,823.12	(2,823.12)
62400	Miscellaneous expense	0.00	2,219,461.32	11,077.61	2,208,383.71
		0.00	3,986,203.60	3,986,203.60	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 562 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7592 Salida Sanitary - Construction

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	979,898.75	16,675.40	0.00	996,574.15
03610	Fund bal/Retained earnings	(979,898.75)	0.00	0.00	(979,898.75)
17000	Interest-pool only	0.00	0.00	16,675.40	(16,675.40)
		0.00	16,675.40	16,675.40	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 563 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7600 East Side Water Dist

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	372,046.31	114,585.65	60,416.02	426,215.94
03610	Fund bal/Retained earnings	(372,046.31)	0.00	0.00	(372,046.31)
17000	Interest-pool only	0.00	0.00	6,415.82	(6,415.82)
30200	Special assessments	0.00	0.00	107,932.48	(107,932.48)
40400	Miscellaneous Revenue	0.00	0.00	237.35	(237.35)
66390	Services & supplies-districts	0.00	60,416.02	0.00	60,416.02
		0.00	175,001.67	175,001.67	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 564 of 637

Currency: USD

Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7611 Newman Drainage General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	391,014.43	46,004.44	59,228.85	377,790.02
03610	Fund bal/Retained earnings	(391,014.43)	0.00	0.00	(391,014.43)
17000	Interest-pool only	0.00	0.00	6,315.44	(6,315.44)
30200	Special assessments	0.00	0.00	39,689.00	(39,689.00)
50000	Salaries and wages	0.00	1,100.00	0.00	1,100.00
66390	Services & supplies-districts	0.00	26,094.35	0.00	26,094.35
72010	Bond redemptions	0.00	25,000.00	0.00	25,000.00
72200	Interest paid on bonds	0.00	7,034.50	0.00	7,034.50
		0.00	105,233.29	105,233.29	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 565 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7612 Newman Drainage - Construction

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	98,135.76	1,670.02	0.00	99,805.78
03610	Fund bal/Retained earnings	(98,135.76)	0.00	0.00	(98,135.76)
17000	Interest-pool only	0.00	0.00	1,670.02	(1,670.02)
		0.00	1,670.02	1,670.02	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 566 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 7701 Stanislaus Council of Governments

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	291,011.35	2,934,416.42	3,965,939.67	(740,511.90)
01001	Imprest (petty) cash	50.00	0.00	0.00	50.00
01110	Accounts receivable	322,349.06	1,995,770.04	334,808.47	1,983,310.63
01150	Other receivables	0.00	301,109.98	5,120.00	295,989.98
01200	Deposits with others	0.00	7,592.00	0.00	7,592.00
02000	Accounts Payable	(698,194.37)	4,135,800.19	4,436,566.49	(998,960.67)
02010	Accounts payable-other	(14,636.92)	14,636.92	0.00	0.00
02071	Salaries and benefits payable	(30,589.94)	30,589.94	38,255.94	(38,255.94)
02400	Deferred revenues	(21,101.00)	4,101.00	0.00	(17,000.00)
02630	Compensated absences	(87,588.68)	0.00	11,614.71	(99,203.39)
02635	Other post-emplmt benefits (OP	(1,601.00)	0.00	1,411.67	(3,012.67)
03610	Fund bal/Retained earnings	240,351.50	7,592.00	0.00	247,943.50
03820	Fund bal-reserved-imprest cash	(50.00)	0.00	0.00	(50.00)
03850	Fund bal-resv-deposits with oth	0.00	0.00	7,592.00	(7,592.00)
17000	Interest-pool only	0.00	1,336.09	3,166.23	(1,830.14)
25171	St Other - PP & M	0.00	0.00	628,004.30	(628,004.30)
25173	St Other - Abandoned vehicles	0.00	0.00	5,000.00	(5,000.00)
25175	St Other-Transportation Improve	0.00	0.00	171,461.35	(171,461.35)
25176	St Other-Regional Blueprint Gra	0.00	0.00	70,561.91	(70,561.91)
28991	Federal Highway Administration	0.00	0.00	1,353,789.00	(1,353,789.00)
28992	Federal Transit Administration	0.00	0.00	201,389.00	(201,389.00)
28993	Fed - RSTP	0.00	0.00	7,843.00	(7,843.00)
28994	Fed - CMAQ	0.00	12,459.41	26,645.22	(14,185.81)
28996	Congress grant SR 132	0.00	0.00	1,689,709.69	(1,689,709.69)
40400	Miscellaneous Revenue	0.00	0.00	436.16	(436.16)
40680	City contributions	0.00	0.00	20,000.00	(20,000.00)
40721	LTF Planning	0.00	0.00	450,000.00	(450,000.00)
40722	LTF Administration	0.00	45,000.00	140,000.00	(95,000.00)
40860	Misc reimbursements	0.00	0.00	13,160.00	(13,160.00)
40865	Special events	0.00	0.00	1,740.00	(1,740.00)
46000	Sale of fixed assets	0.00	0.00	1,600.00	(1,600.00)
50000	Salaries and wages	0.00	1,465,992.12	30,589.94	1,435,402.18
53009	OPEB health ins liability	0.00	1,411.67	0.00	1,411.67
55120	Employee assistance program	0.00	1,068.64	0.00	1,068.64
60400	Communications	0.00	4,427.88	1,184.41	3,243.47
61000	Insurance	0.00	15,669.90	0.00	15,669.90
61600	Maintenance-equipment	0.00	878.18	175.37	702.81
61800	Maintenance-structures & grnd	0.00	1,496.00	0.00	1,496.00
62200	Memberships	0.00	9,921.00	0.00	9,921.00
62400	Miscellaneous expense	0.00	16,006.08	0.00	16,006.08
62600	Office supplies	0.00	15,661.79	963.02	14,698.77

County of Stanislaus

2009-2010 Final Trial Balance

Report Date: 21-SEP-2010

Period: JUN-10

Page: 567 of 637

Currency: USD

Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7701 Stanislaus Council of Governments

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
62630	Outside printing service	0.00	4,215.54	2,107.77	2,107.77
62730	Postage	0.00	29.24	0.00	29.24
62780	Books and periodicals	0.00	37.40	0.00	37.40
62790	Subscriptions	0.00	460.35	0.00	460.35
63280	Contracts	0.00	2,517,732.47	157,834.37	2,359,898.10
63410	Administrative services	0.00	2,425.55	0.00	2,425.55
65000	Publications & legal notices	0.00	5,951.50	3,210.63	2,740.87
65100	Rents & leases-equipment	0.00	13,698.61	0.00	13,698.61
65300	Rents & leases-struct & grnds	0.00	90,641.32	0.00	90,641.32
65780	Education & training	0.00	4,181.54	0.00	4,181.54
67040	Other travel expenses	0.00	52,872.44	29,155.99	23,716.45
67200	Utilities	0.00	7,174.56	814.71	6,359.85
67990	Pre-Placement Drug Test	0.00	100.00	0.00	100.00
74011	Telecommunications	0.00	10,363.21	0.00	10,363.21
74080	Central services printing	0.00	427.84	0.00	427.84
74100	Mail room postage meter	0.00	1,442.18	65.61	1,376.57
74102	Presort Postage	0.00	1.21	0.22	0.99
74110	Mail room services	0.00	364.18	0.00	364.18
74130	Data processing services	0.00	18,666.42	2,146.96	16,519.46
74301	Funds >13 Bill-Auditor's Dept	0.00	2,729.00	236.00	2,493.00
74302	Funds >13 Bill-Purchasing Agent	0.00	3,364.00	0.00	3,364.00
74370	Stores-office supplies	0.00	947.58	529.67	417.91
74881	Funds >13 - A-87 carry forward	0.00	2,460.00	0.00	2,460.00
80300	Structures & improvements (Exis	0.00	4,616.78	0.00	4,616.78
81000	Equipment	0.00	25,456.95	0.00	25,456.95
82570	Computer equipment	0.00	4,123.83	0.00	4,123.83
82770	Computer software	0.00	3,559.24	0.00	3,559.24
84760	Office furniture	0.00	19,745.97	5,896.68	13,849.29
		0.00	13,820,726.16	13,820,726.16	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 568 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7702 StanCOG Route 132 East Pilot Project

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,961,353.99	1,525,104.22	3,538,137.44	948,320.77
02000	Accounts Payable	(842,481.46)	3,538,137.44	2,709,381.41	(13,725.43)
02400	Deferred revenues	(1,929,155.11)	2,709,381.41	1,494,165.21	(713,938.91)
03610	Fund bal/Retained earnings	(189,717.42)	0.00	0.00	(189,717.42)
17000	Interest-pool only	0.00	0.00	30,939.01	(30,939.01)
25175	St Other-Transportation Improve	0.00	0.00	2,709,381.41	(2,709,381.41)
63280	Contracts	0.00	2,709,381.41	0.00	2,709,381.41
		0.00	10,482,004.48	10,482,004.48	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 569 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7703 StanCOG Rte 132 East Private Sector

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	231.26	3.94	0.00	235.20
03610	Fund bal/Retained earnings	(231.26)	0.00	0.00	(231.26)
17000	Interest-pool only	0.00	0.00	3.94	(3.94)
		0.00	3.94	3.94	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 570 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7704 StanCOG Proposition 1B Bond Funds

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	191,898.13	68,191.17	134,354.70	125,734.60
02000	Accounts Payable	0.00	134,354.70	134,354.70	0.00
02050	Due to other governments	(177,075.49)	134,354.70	66,600.00	(109,320.79)
03610	Fund bal/Retained earnings	(14,822.64)	0.00	0.00	(14,822.64)



17000	Interest-pool only	0.00	0.00	1,591.17	(1,591.17)
		-----	-----	-----	-----
		0.00	336,900.57	336,900.57	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 571 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7750 Emergency Medical Service Agency

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	1,061,586.97	1,223,798.60	1,025,592.89	1,259,792.68
02000	Accounts Payable	0.00	80,660.34	80,660.34	0.00
03610	Fund bal/Retained earnings	(1,061,586.97)	0.00	0.00	(1,061,586.97)
17000	Interest-pool only	0.00	0.00	19,665.38	(19,665.38)
40400	Miscellaneous Revenue	0.00	80,735.34	1,203,098.00	(1,122,362.66)
62400	Miscellaneous expense	0.00	944,857.55	1,035.22	943,822.33
		-----	-----	-----	-----
		0.00	2,330,051.83	2,330,051.83	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 572 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 7760 LAFCO - Local Agency Formation Commission

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	260,733.65	407,537.42	363,611.33	304,659.74
01110	Accounts receivable	0.00	180,265.53	180,265.53	0.00
02000	Accounts Payable	0.00	14,735.63	14,735.63	0.00
02071	Salaries and benefits payable	(17,540.71)	163,338.23	154,342.99	(8,545.47)
02072	Furlough Liability	0.00	1,728.87	1,705.09	23.78
02635	Other post-emplmt benefits (OP	(2,389.00)	0.00	831.48	(3,220.48)
02715	Retirement contribution	0.00	1,054.23	1,054.23	0.00
03610	Fund bal/Retained earnings	(240,803.94)	0.00	0.00	(240,803.94)
17000	Interest-pool only	0.00	0.00	7,915.66	(7,915.66)

36414	LAFCO services	0.00	580.08	26,737.06	(26,156.98)
40590	Donations & contributions	0.00	0.00	179,869.47	(179,869.47)
40680	City contributions	0.00	0.00	180,265.53	(180,265.53)
40700	Copies prepared	0.00	0.00	150.00	(150.00)
50000	Salaries and wages	0.00	285,261.23	107,836.13	177,425.10
50001	Non-productive salaries - vacat	0.00	29,873.69	12,991.20	16,882.49
50002	Non-productive salaries - sick	0.00	17,742.68	7,346.82	10,395.86
50003	Non-productive salaries - other	0.00	18,808.31	7,458.92	11,349.39
50100	Comp time taken	0.00	908.25	357.82	550.43
50210	Vacation/holiday cash-out	0.00	1,709.40	0.00	1,709.40
52000	Retirement	0.00	44,757.90	17,294.12	27,463.78
52010	Fica	0.00	28,130.00	11,130.67	16,999.33
53000	Group health insurance	0.00	27,252.92	104.12	27,148.80
53009	OPEB health ins liability	0.00	831.48	0.00	831.48
53020	Unemployment insurance	0.00	270.00	0.00	270.00
53051	Employee benefits admin fee	0.00	221.40	87.60	133.80
53081	Long Term disabili	0.00	523.52	210.43	313.09
55000	Auto allowance	0.00	3,932.42	1,523.13	2,409.29
55080	Professional development	0.00	2,720.00	2,720.00	0.00
55120	Employee assistance program	0.00	241.11	0.00	241.11
55130	Deferred comp mgmt/confidenti	0.00	4,975.19	1,933.63	3,041.56
55140	Cafeteria pln hlth ben cashou	0.00	3,721.90	1,531.30	2,190.60
61000	Insurance	0.00	3,065.55	46.00	3,019.55
62200	Memberships	0.00	4,307.00	0.00	4,307.00
62400	Miscellaneous expense	0.00	824.14	0.00	824.14
62600	Office supplies	0.00	894.95	185.20	709.75
63640	Legal services	0.00	6,063.47	0.00	6,063.47
65000	Publications & legal notices	0.00	721.89	54.31	667.58
65780	Education & training	0.00	2,575.08	154.29	2,420.79
65890	Commission expense	0.00	5,429.74	225.00	5,204.74
67040	Other travel expenses	0.00	637.29	0.00	637.29
67120	Credit card purchases	0.00	104.12	104.12	0.00

County of Stanislaus

2009-2010 Final Trial Balance

Report Date: 21-SEP-2010

Period: JUN-10

Page: 573 of 637

Currency: USD

Balance Type: Year to Date

Fund Range: 1725 to 8999

Fund: 7760 LAFCO - Local Agency Formation Commission

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
73024	Planning dept services	0.00	1,808.16	0.00	1,808.16
74011	Telecommunications	0.00	856.50	0.00	856.50
74100	Mail room postage meter	0.00	848.28	68.97	779.31
74102	Presort Postage	0.00	2.55	0.25	2.30

74110	Mail room services	0.00	213.65	0.00	213.65
74120	Messenger services	0.00	195.18	0.00	195.18
74123	Salvage Disposal	0.00	80.69	80.02	0.67
74130	Data processing services	0.00	4,201.72	0.00	4,201.72
74132	Peoplesoft implementation cos	0.00	250.00	0.00	250.00
74173	Fleet Svc - Fuel	0.00	40.01	40.01	0.00
74220	PW Engineering services	0.00	437.55	0.00	437.55
74230	PW admin services	0.00	38.07	38.07	0.00
74250	County counsel services	0.00	656.47	656.47	0.00
74270	Utilities	0.00	1,103.04	0.00	1,103.04
74301	Funds >13 Bill-Auditor's Dept	0.00	3,139.84	262.00	2,877.84
74302	Funds >13 Bill-Purchasing Agent	0.00	85.00	0.00	85.00
74304	Funds >13 Bill-Risk Management	0.00	648.00	97.00	551.00
74307	Funds >13 Bill-BM Srvcs & Suppl	0.00	1,763.16	0.00	1,763.16
74520	Administrative services	0.00	627.60	78.41	549.19
74620	Contract janitorial	0.00	451.92	0.00	451.92
74880	Funds >13 - A-87 charges-CEO	0.00	2,749.00	0.00	2,749.00
74881	Funds >13 - A-87 carry forward	0.00	150.00	0.00	150.00
75040	Fiduciary liability insurance	0.00	11.00	2.00	9.00
		0.00	1,286,102.01	1,286,102.01	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 574 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8001 County Schools Service Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	20,694,256.28	167,181,226.09	158,826,317.11	29,049,165.26
03610	Fund bal/Retained earnings	(20,694,256.28)	0.00	0.00	(20,694,256.28)
10000	Property taxes-current secured	0.00	0.00	20,788,565.08	(20,788,565.08)
10005	Property Taxes-Unitary	0.00	0.00	249,036.49	(249,036.49)
10210	Co of Stanislaus rda pass thru	0.00	3,029.22	219,331.17	(216,301.95)
10215	Ceres amended rda pass thru	0.00	605.53	26,437.11	(25,831.58)
10220	Ceres rda pass thru increment	0.00	42.04	96,610.00	(96,567.96)
10225	Hughson rda pass thru	0.00	135.23	5,806.02	(5,670.79)
10227	Hughson 2007 annex rda pass thr	0.00	141.21	183.05	(41.84)
10230	Modesto original rda pass thru	0.00	374.10	3,256.84	(2,882.74)
10240	Modesto amended rda pass thru i	0.00	0.00	78,663.31	(78,663.31)
10250	Newman rda pass thru increment	0.00	0.00	45,254.54	(45,254.54)
10253	Oakdale rda pass thru increment	0.00	310.12	7,693.18	(7,383.06)
10255	Oakdale amended rda pass thru i	0.00	46.05	586.88	(540.83)
10270	Waterford rda pass thru increme	0.00	353.46	10,374.61	(10,021.15)

10275	Riverbank rda pass thru increme	0.00	513.47	7,395.17	(6,881.70)
10280	Stancer rda pass thru increment	0.00	0.00	2,074.00	(2,074.00)
10290	Turlock amended rda pass thru i	0.00	605.67	68,372.04	(67,766.37)
10295	Patterson rda pass thru increme	0.00	104.56	3,908.81	(3,804.25)
10400	Property taxes-current unsecure	0.00	16,818.60	1,088,007.59	(1,071,188.99)
11000	Property taxes-prior unsecured	0.00	2,565.41	51,417.98	(48,852.57)
11781	07/08 supplemental property tax	0.00	79,084.88	3,940.01	75,144.87
11799	06/07 Supplemental property tax	0.00	3,940.29	115,427.03	(111,486.74)
12750	FHA in lieu tax apportionment	0.00	0.00	11,861.03	(11,861.03)
12800	Tax deeded land sale appro.	0.00	0.00	462.41	(462.41)
17000	Interest-pool only	0.00	0.00	290,682.84	(290,682.84)
17010	Interest - other	0.00	0.00	8,186.22	(8,186.22)
24400	State-Homeowners' prop tax reli	0.00	171,463.54	518,604.48	(347,140.94)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	25,344.80	(25,344.80)
40400	Miscellaneous Revenue	0.00	6,133,069.68	138,810,314.96	(132,677,245.28)
60400	Communications	0.00	1,068,280.00	0.00	1,068,280.00
62400	Miscellaneous expense	0.00	155,937,298.12	9,235,892.51	146,701,405.61
		0.00	330,600,007.27	330,600,007.27	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 575 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8009 Co Sch Serv - Valley Business High School

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	316,344.51	1,841,085.50	2,073,128.28	84,301.73
03610	Fund bal/Retained earnings	(316,344.51)	0.00	0.00	(316,344.51)
17000	Interest-pool only	0.00	204.57	3,764.25	(3,559.68)
40400	Miscellaneous Revenue	0.00	69,968.68	1,755,093.97	(1,685,125.29)
62400	Miscellaneous expense	0.00	2,004,567.03	83,839.28	1,920,727.75
		0.00	3,915,825.78	3,915,825.78	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 576 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8012 Co Sch Serv-Child Dev Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	943,917.45	36,707,829.47	37,172,212.59	479,534.33
03610	Fund bal/Retained earnings	(943,917.45)	0.00	0.00	(943,917.45)
17000	Interest-pool only	0.00	2,102.30	26,335.82	(24,233.52)
40400	Miscellaneous Revenue	0.00	3,944,699.05	37,251,481.11	(33,306,782.06)
62400	Miscellaneous expense	0.00	33,933,497.24	138,098.54	33,795,398.70
		0.00	74,588,128.06	74,588,128.06	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 577 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8014 Co Sch Serv - Def Maint

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	3,742,478.84	2,406,636.70	152,764.41	5,996,351.13
03610	Fund bal/Retained earnings	(3,742,478.84)	0.00	0.00	(3,742,478.84)
17000	Interest-pool only	0.00	0.00	79,182.39	(79,182.39)
40400	Miscellaneous Revenue	0.00	0.00	2,327,454.31	(2,327,454.31)
62400	Miscellaneous expense	0.00	152,764.41	0.00	152,764.41
		0.00	2,559,401.11	2,559,401.11	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 578 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8017 Co Sch Serv - Special Reserve Other than Capital Projects

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	5,889,302.91	2,544,863.95	467,861.54	7,966,305.32
03610	Fund bal/Retained earnings	(5,889,302.91)	0.00	0.00	(5,889,302.91)
17000	Interest-pool only	0.00	0.00	121,954.12	(121,954.12)
40400	Miscellaneous Revenue	0.00	0.00	2,422,909.83	(2,422,909.83)
60400	Communications	0.00	73,423.04	0.00	73,423.04
62400	Miscellaneous expense	0.00	394,438.50	0.00	394,438.50
		-----	-----	-----	-----
		0.00	3,012,725.49	3,012,725.49	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 579 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8035 Co Sch Serv - School Facilities Program

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	1,124,462.20	7,334,533.08	487,671.26	7,971,324.02
03610	Fund bal/Retained earnings	(1,124,462.20)	0.00	0.00	(1,124,462.20)
17000	Interest-pool only	0.00	0.00	18,586.08	(18,586.08)
40400	Miscellaneous Revenue	0.00	0.00	7,315,947.00	(7,315,947.00)
62400	Miscellaneous expense	0.00	487,671.26	0.00	487,671.26
		-----	-----	-----	-----
		0.00	7,822,204.34	7,822,204.34	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 580 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8048 CSSF-NMAS Joint Powers Authority

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
		-----	-----	-----	-----
01000	Equity in Pooled Cash	1,467,444.98	120,573.35	887,059.86	700,958.47
03610	Fund bal/Retained earnings	(1,467,444.98)	0.00	0.00	(1,467,444.98)
17000	Interest-pool only	0.00	0.00	20,242.42	(20,242.42)
40400	Miscellaneous Revenue	0.00	0.00	100,330.93	(100,330.93)
62400	Miscellaneous expense	0.00	887,059.86	0.00	887,059.86

-----  
0.00                    1,007,633.21                    1,007,633.21                    0.00  
-----

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 581 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8056 Stan Co Office of Ed Debt Service Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	5,138,020.78	81,907.52	484,107.50	4,735,820.80
02000	Accounts Payable	0.00	484,107.50	484,107.50	0.00
03610	Fund bal/Retained earnings	(5,138,020.78)	0.00	0.00	(5,138,020.78)
17000	Interest-pool only	0.00	0.00	81,907.52	(81,907.52)
62400	Miscellaneous expense	0.00	484,107.50	0.00	484,107.50
		0.00	1,050,122.52	1,050,122.52	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 582 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8063 CSSF - Child Development - JPA

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	882.34	27,102,559.50	27,102,186.00	1,255.84
03610	Fund bal/Retained earnings	(882.34)	0.00	0.00	(882.34)
17000	Interest-pool only	0.00	924.32	2,618.28	(1,693.96)
40400	Miscellaneous Revenue	0.00	46,021.00	27,139,561.58	(27,093,540.58)
62400	Miscellaneous expense	0.00	27,102,209.64	7,348.60	27,094,861.04
		0.00	54,251,714.46	54,251,714.46	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8071 Stan Co Office Of Ed Scholrshp Fnd

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	768.27	14,345.50	14,943.38	170.39
03610	Fund bal/Retained earnings	(768.27)	0.00	0.00	(768.27)
17000	Interest-pool only	0.00	0.00	46.38	(46.38)
40400	Miscellaneous Revenue	0.00	0.00	11,849.12	(11,849.12)
62400	Miscellaneous expense	0.00	14,943.38	2,450.00	12,493.38
		0.00	29,288.88	29,288.88	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8072 John B Allard Schlorship

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	18,967.82	5,224.74	7,450.00	16,742.56
03610	Fund bal/Retained earnings	(18,967.82)	0.00	0.00	(18,967.82)
17000	Interest-pool only	0.00	0.00	324.74	(324.74)
62400	Miscellaneous expense	0.00	7,450.00	4,900.00	2,550.00
		0.00	12,674.74	12,674.74	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999



Fund: 8073 John B Thurman Scholarship

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	19,462.67	327.59	600.00	19,190.26
03610	Fund bal/Retained earnings	(19,462.67)	0.00	0.00	(19,462.67)
17000	Interest-pool only	0.00	0.00	327.59	(327.59)
62400	Miscellaneous expense	0.00	600.00	0.00	600.00
		0.00	927.59	927.59	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 586 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8074 Bill & Bertha Scheuber Voc Ed Schl

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	20,046.03	340.03	1,006.74	19,379.32
03610	Fund bal/Retained earnings	(20,046.03)	0.00	0.00	(20,046.03)
17000	Interest-pool only	0.00	0.00	333.29	(333.29)
40400	Miscellaneous Revenue	0.00	6.74	6.74	0.00
62400	Miscellaneous expense	0.00	1,000.00	0.00	1,000.00
		0.00	1,346.77	1,346.77	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 587 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8075 Scholarship - Carter

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	603.26	511.49	500.00	614.75
03610	Fund bal/Retained earnings	(603.26)	0.00	0.00	(603.26)

17000	Interest-pool only	0.00	0.00	11.49	(11.49)
40400	Miscellaneous Revenue	0.00	0.00	500.00	(500.00)
62400	Miscellaneous expense	0.00	500.00	0.00	500.00
		-----	-----	-----	-----
		0.00	1,011.49	1,011.49	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 588 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8076 CSSF Scholarship - Norby

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	3,434.97	50.71	500.00	2,985.68
03610	Fund bal/Retained earnings	(3,434.97)	0.00	0.00	(3,434.97)
17000	Interest-pool only	0.00	0.00	50.71	(50.71)
62400	Miscellaneous expense	0.00	500.00	0.00	500.00
		-----	-----	-----	-----
		0.00	550.71	550.71	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 589 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 80LA CSSF Gen Fund Restr Investment

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	126.60	2.15	0.00	128.75
03610	Fund bal/Retained earnings	(126.60)	0.00	0.00	(126.60)
17000	Interest-pool only	0.00	0.00	2.15	(2.15)
		-----	-----	-----	-----
		0.00	2.15	2.15	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8220 Modesto Schools High School Apport

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,683,778.01	36,267,298.21	26,623,167.53	11,327,908.69
03610	Fund bal/Retained earnings	(1,683,778.01)	0.00	0.00	(1,683,778.01)
10000	Property taxes-current secured	0.00	9,110,302.55	32,512,846.44	(23,402,543.89)
10005	Property Taxes-Unitary	0.00	0.00	344,394.43	(344,394.43)
10008	Property Taxes-SERAF Transfer	0.00	0.00	2,645,732.08	(2,645,732.08)
10400	Property taxes-current unsecure	0.00	42,314.22	1,717,627.87	(1,675,313.65)
11000	Property taxes-prior unsecured	0.00	4,008.42	81,129.16	(77,120.74)
11781	07/08 supplemental property tax	0.00	69,613.54	3,468.15	66,145.39
11799	06/07 Supplemental property tax	0.00	2,914.84	102,092.36	(99,177.52)
12680	Other taxes-aircraft tax	0.00	0.00	125,891.31	(125,891.31)
12750	FHA in lieu tax apportionment	0.00	0.00	18,637.56	(18,637.56)
12800	Tax dedeed land sale appro.	0.00	0.00	1,010.09	(1,010.09)
17010	Interest - other	0.00	0.00	13,577.89	(13,577.89)
24400	State-Homeowners' prop tax reli	0.00	268,164.76	809,571.52	(541,406.76)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	63,798.97	(63,798.97)
62400	Miscellaneous expense	0.00	19,813,895.50	515,566.68	19,298,328.82
		0.00	65,578,512.04	65,578,512.04	0.00

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8221 Modesto Schools General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	31,461,876.98	421,546,687.59	432,543,812.72	20,464,751.85
02000	Accounts Payable	0.00	174,426,226.97	174,449,392.73	(23,165.76)
03610	Fund bal/Retained earnings	(31,461,876.98)	0.00	0.00	(31,461,876.98)
10000	Property taxes-current secured	0.00	5,366,022.85	13,726,115.26	(8,360,092.41)
10005	Property Taxes-Unitary	0.00	0.00	257,899.11	(257,899.11)
10008	Property Taxes-SERAF Transfer	0.00	0.00	2,464,420.86	(2,464,420.86)

10400	Property taxes-current unsecure	0.00	0.00	707,268.27	(707,268.27)
11000	Property taxes-prior unsecured	0.00	1,773.86	36,076.90	(34,303.04)
11781	07/08 supplemental property tax	0.00	73,159.53	3,644.81	69,514.72
11799	06/07 Supplemental property tax	0.00	3,007.50	105,338.03	(102,330.53)
12680	Other taxes-aircraft tax	0.00	0.00	119,566.65	(119,566.65)
12750	FHA in lieu tax apportionment	0.00	0.00	8,247.73	(8,247.73)
12800	Tax deeded land sale appro.	0.00	0.00	1,350.30	(1,350.30)
17000	Interest-pool only	0.00	0.00	781,746.34	(781,746.34)
17010	Interest - other	0.00	0.00	6,242.80	(6,242.80)
24400	State-Homeowners' prop tax reli	0.00	113,211.29	343,002.26	(229,790.97)
40400	Miscellaneous Revenue	0.00	25,867,913.10	381,961,482.66	(356,093,569.56)
62400	Miscellaneous expense	0.00	403,608,568.45	23,490,963.71	380,117,604.74
		0.00	1,031,006,571.14	1,031,006,571.14	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 592 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8223 Modesto Schools Spec Reserve

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,279,012.96	945,315.28	264,039.33	2,960,288.91
03610	Fund bal/Retained earnings	(2,279,012.96)	0.00	0.00	(2,279,012.96)
17000	Interest-pool only	0.00	0.00	35,723.14	(35,723.14)
40400	Miscellaneous Revenue	0.00	0.00	872,947.17	(872,947.17)
62400	Miscellaneous expense	0.00	264,039.33	36,644.97	227,394.36
		0.00	1,209,354.61	1,209,354.61	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 593 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8224 MCS High School Charter Schools

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	0.00	0.00	1,397.38	(1,397.38)
62400	Miscellaneous expense	0.00	1,397.38	0.00	1,397.38
		0.00	1,397.38	1,397.38	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 594 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8225 Modesto Schools Deferred Maint

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,202,268.34	3,969,995.39	1,616,791.37	4,555,472.36
03610	Fund bal/Retained earnings	(2,202,268.34)	0.00	0.00	(2,202,268.34)
17000	Interest-pool only	0.00	0.00	46,257.90	(46,257.90)
40400	Miscellaneous Revenue	0.00	0.00	3,923,151.39	(3,923,151.39)
62400	Miscellaneous expense	0.00	1,616,791.37	586.10	1,616,205.27
		0.00	5,586,786.76	5,586,786.76	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 595 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8226 Modesto Elem Child Develop

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(694,323.96)	11,927,755.01	10,626,754.23	606,676.82
03610	Fund bal/Retained earnings	694,323.96	0.00	0.00	694,323.96
17000	Interest-pool only	0.00	6,119.78	3,595.12	2,524.66
40400	Miscellaneous Revenue	0.00	1,740.47	11,924,159.89	(11,922,419.42)
62400	Miscellaneous expense	0.00	10,618,893.98	0.00	10,618,893.98
		0.00	22,554,509.24	22,554,509.24	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 596 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8227 Modesto City Schools Workers Comp

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	12,317,144.77	7,097,224.60	3,364,275.86	16,050,093.51
03610	Fund bal/Retained earnings	(12,317,144.77)	0.00	0.00	(12,317,144.77)
17000	Interest-pool only	0.00	0.00	219,221.67	(219,221.67)
40400	Miscellaneous Revenue	0.00	14.64	5,333,723.44	(5,333,708.80)
62400	Miscellaneous expense	0.00	3,364,261.22	1,544,279.49	1,819,981.73
		0.00	10,461,500.46	10,461,500.46	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 597 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8228 Modesto City Schools Liab Res

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	787,213.72	1,768,065.07	1,967,441.45	587,837.34
03610	Fund bal/Retained earnings	(787,213.72)	0.00	0.00	(787,213.72)
17000	Interest-pool only	0.00	0.00	17,212.49	(17,212.49)
40400	Miscellaneous Revenue	0.00	0.00	11,070.34	(11,070.34)
62400	Miscellaneous expense	0.00	1,967,441.45	1,739,782.24	227,659.21
		0.00	3,735,506.52	3,735,506.52	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 598 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8229 Modesto City Schools Food Service

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	5,315,223.38	12,684,977.85	11,675,720.72	6,324,480.51
02000	Accounts Payable	0.00	583,858.17	583,858.17	0.00
03610	Fund bal/Retained earnings	(5,315,223.38)	0.00	0.00	(5,315,223.38)
17000	Interest-pool only	0.00	0.00	76,931.94	(76,931.94)
40400	Miscellaneous Revenue	0.00	19,780.77	12,627,685.68	(12,607,904.91)
62400	Miscellaneous expense	0.00	11,675,579.72	0.00	11,675,579.72
		0.00	24,964,196.51	24,964,196.51	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 599 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8231 Modesto Elem Cap Facilities

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	608,438.64	3,422,638.10	1,978,910.37	2,052,166.37
02000	Accounts Payable	0.00	178,099.45	178,099.45	0.00
03610	Fund bal/Retained earnings	(608,438.64)	0.00	0.00	(608,438.64)
17000	Interest-pool only	0.00	0.00	9,445.61	(9,445.61)
40400	Miscellaneous Revenue	0.00	0.00	1,713,192.49	(1,713,192.49)
62400	Miscellaneous expense	0.00	1,978,910.37	1,700,000.00	278,910.37
		0.00	5,579,647.92	5,579,647.92	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 600 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8238 DO NOT USE-Modesto Elem Bond 2003 Refunding

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	620,364.65	27,410,329.40	28,030,694.05	0.00
03610	Fund bal/Retained earnings	(620,364.65)	0.00	0.00	(620,364.65)
11000	Property taxes-prior unsecured	0.00	0.00	1,182.01	(1,182.01)
17000	Interest-pool only	0.00	3,293.09	3,293.09	0.00
62400	Miscellaneous expense	0.00	621,546.66	0.00	621,546.66
		0.00	28,035,169.15	28,035,169.15	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 601 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8239 Modesto Elem Bond 2001

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,012,403.27	29,611,520.14	28,891,058.10	1,732,865.31
02000	Accounts Payable	0.00	1,460,000.00	1,460,000.00	0.00
03610	Fund bal/Retained earnings	(1,012,403.27)	0.00	0.00	(1,012,403.27)
10000	Property taxes-current secured	0.00	0.00	1,359,622.12	(1,359,622.12)
10005	Property Taxes-Unitary	0.00	0.00	73,544.23	(73,544.23)
10400	Property taxes-current unsecure	0.00	0.00	73,846.33	(73,846.33)
11000	Property taxes-prior unsecured	0.00	110.06	2,868.98	(2,758.92)
11781	07/08 supplemental property tax	0.00	11,506.38	422.52	11,083.86
11799	06/07 Supplemental property tax	0.00	589.39	6,321.18	(5,731.79)
12680	Other taxes-aircraft tax	0.00	0.00	12,036.45	(12,036.45)
12750	FHA in lieu tax apportionment	0.00	0.00	1,996.52	(1,996.52)
12800	Tax dedeed land sale appro.	0.00	0.00	116.23	(116.23)
17000	Interest-pool only	0.00	0.00	13,567.81	(13,567.81)
17010	Interest - other	0.00	0.00	658.50	(658.50)
24400	State-Homeowners' prop tax reli	0.00	12,997.97	39,118.31	(26,120.34)
40400	Miscellaneous Revenue	0.00	0.00	621,546.66	(621,546.66)
72020	School bond redemptions	0.00	1,460,000.00	0.00	1,460,000.00
		0.00	32,556,723.94	32,556,723.94	0.00

County of Stanislaus

2009-2010 Final Trial Balance

Report Date: 21-SEP-2010



Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8241 Modesto Schools Public Trans Equip

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	71,705.97	74,745.36	0.00	146,451.33
03610	Fund bal/Retained earnings	(71,705.97)	0.00	0.00	(71,705.97)
17000	Interest-pool only	0.00	0.00	1,326.82	(1,326.82)
62400	Miscellaneous expense	0.00	0.00	73,418.54	(73,418.54)
		0.00	74,745.36	74,745.36	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 603 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8247 Modesto County School Facility Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,096,342.45	37,382,653.82	35,763,874.51	3,715,121.76
03610	Fund bal/Retained earnings	(2,096,342.45)	0.00	0.00	(2,096,342.45)
17000	Interest-pool only	0.00	0.00	22,273.86	(22,273.86)
40400	Miscellaneous Revenue	0.00	0.00	31,611,068.85	(31,611,068.85)
62400	Miscellaneous expense	0.00	35,763,874.51	5,749,311.11	30,014,563.40
		0.00	73,146,528.33	73,146,528.33	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 604 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8254 Modesto Elem/Spec Res/Revdel/Cty

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,921,406.17	4,467,875.93	2,537,660.68	3,851,621.42
02000	Accounts Payable	0.00	199,200.41	199,200.41	0.00
03610	Fund bal/Retained earnings	(1,921,406.17)	0.00	0.00	(1,921,406.17)
10210	Co of Stanislaus rda pass thru	0.00	6,738.16	497,063.23	(490,325.07)
10230	Modesto original rda pass thru	0.00	1,516.98	13,205.18	(11,688.20)
17000	Interest-pool only	0.00	0.00	33,595.93	(33,595.93)
17010	Interest - other	0.00	0.00	181.37	(181.37)
40400	Miscellaneous Revenue	0.00	0.00	1,624,980.70	(1,624,980.70)
62400	Miscellaneous expense	0.00	2,530,556.02	2,300,000.00	230,556.02
		0.00	7,205,887.50	7,205,887.50	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 605 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8255 Modesto High Spec Res/Redvl/Cty

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,832,311.41	906,892.58	467,151.88	2,272,052.11
02000	Accounts Payable	0.00	245,627.18	245,627.18	0.00
03610	Fund bal/Retained earnings	(1,832,311.41)	0.00	0.00	(1,832,311.41)
10210	Co of Stanislaus rda pass thru	0.00	7,309.94	527,446.32	(520,136.38)
10230	Modesto original rda pass thru	0.00	1,071.48	9,326.97	(8,255.49)
10275	Riverbank rda pass thru increme	0.00	73.03	2,104.34	(2,031.31)
17000	Interest-pool only	0.00	0.00	31,699.20	(31,699.20)
17010	Interest - other	0.00	0.00	190.82	(190.82)
40400	Miscellaneous Revenue	0.00	0.00	305,118.12	(305,118.12)
62400	Miscellaneous expense	0.00	460,243.25	32,552.63	427,690.62
		0.00	1,621,217.46	1,621,217.46	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 606 of 637

Currency: USD  
Balance Type: Year to Date

Fund Range: 1725 to 8999

Fund: 8260 DO NOT USE-Modesto High Bond 2003 Refunding

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,024,858.88	39,337,267.50	40,362,126.38	0.00
03610	Fund bal/Retained earnings	(1,024,858.88)	0.00	0.00	(1,024,858.88)
11000	Property taxes-prior unsecured	0.00	0.00	2,275.03	(2,275.03)
17000	Interest-pool only	0.00	5,440.85	5,440.85	0.00
62400	Miscellaneous expense	0.00	1,027,133.91	0.00	1,027,133.91
		0.00	40,369,842.26	40,369,842.26	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 607 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8261 Modesto High Bond 2001

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	4,361,116.91	47,652,340.93	46,310,080.39	5,703,377.45
02000	Accounts Payable	0.00	4,860,000.00	4,860,000.00	0.00
03610	Fund bal/Retained earnings	(4,361,116.91)	0.00	0.00	(4,361,116.91)
10000	Property taxes-current secured	0.00	0.00	4,756,529.50	(4,756,529.50)
10005	Property Taxes-Unitary	0.00	0.00	3,813.56	(3,813.56)
10400	Property taxes-current unsecure	0.00	4,538.93	245,253.20	(240,714.27)
11000	Property taxes-prior unsecured	0.00	490.04	9,609.74	(9,119.70)
11781	07/08 supplemental property tax	0.00	18,015.04	789.46	17,225.58
11799	06/07 Supplemental property tax	0.00	2,044.07	27,295.52	(25,251.45)
12680	Other taxes-aircraft tax	0.00	0.00	17,509.99	(17,509.99)
12750	FHA in lieu tax apportionment	0.00	0.00	3,361.56	(3,361.56)
12800	Tax deeded land sale appro.	0.00	0.00	136.92	(136.92)
17000	Interest-pool only	0.00	0.00	44,331.61	(44,331.61)
17010	Interest - other	0.00	0.00	1,959.55	(1,959.55)
24400	State-Homeowners' prop tax reli	0.00	41,085.24	123,741.39	(82,656.15)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	6,967.95	(6,967.95)
40400	Miscellaneous Revenue	0.00	0.00	1,027,133.91	(1,027,133.91)
72020	School bond redemptions	0.00	4,860,000.00	0.00	4,860,000.00
		0.00	57,438,514.25	57,438,514.25	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 608 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8262 Modesto High Adult Education

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	297,454.10	598,090.58	686,847.24	208,697.44
03610	Fund bal/Retained earnings	(297,454.10)	0.00	0.00	(297,454.10)
17000	Interest-pool only	0.00	0.00	5,609.68	(5,609.68)
40400	Miscellaneous Revenue	0.00	51,695.00	592,480.90	(540,785.90)
62400	Miscellaneous expense	0.00	635,152.24	0.00	635,152.24
		0.00	1,284,937.82	1,284,937.82	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 609 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8268 Modesto City Schools Health Ins R

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,341,129.93	45,993.95	42,977.79	1,344,146.09
03610	Fund bal/Retained earnings	(1,341,129.93)	0.00	0.00	(1,341,129.93)
17000	Interest-pool only	0.00	0.00	22,735.37	(22,735.37)
40400	Miscellaneous Revenue	0.00	124.19	23,258.58	(23,134.39)
62400	Miscellaneous expense	0.00	42,853.60	0.00	42,853.60
		0.00	88,971.74	88,971.74	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 610 of 637

Currency: USD

Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8271 Modesto High Cap Facilities

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	847,256.80	3,858,002.85	3,729,985.88	975,273.77
02000	Accounts Payable	0.00	394,880.09	394,880.09	0.00
03610	Fund bal/Retained earnings	(847,256.80)	0.00	0.00	(847,256.80)
17000	Interest-pool only	0.00	0.00	10,506.69	(10,506.69)
40400	Miscellaneous Revenue	0.00	0.00	3,768,476.79	(3,768,476.79)
62400	Miscellaneous expense	0.00	3,729,985.88	79,019.37	3,650,966.51
		0.00	7,982,868.82	7,982,868.82	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 611 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8280 Modesto Elem Mgmt Retire Benefit

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	373,931.88	8,297.85	18,132.69	364,097.04
03610	Fund bal/Retained earnings	(373,931.88)	0.00	0.00	(373,931.88)
17000	Interest-pool only	0.00	0.00	6,145.77	(6,145.77)
62400	Miscellaneous expense	0.00	18,132.69	2,152.08	15,980.61
		0.00	26,430.54	26,430.54	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 612 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8281 Modesto Elem CSEA Retire Benefit

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	740,555.61	12,584.29	3,255.11	749,884.79
03610	Fund bal/Retained earnings	(740,555.61)	0.00	0.00	(740,555.61)
17000	Interest-pool only	0.00	0.00	12,584.29	(12,584.29)
62400	Miscellaneous expense	0.00	3,255.11	0.00	3,255.11
		0.00	15,839.40	15,839.40	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 613 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8826 YCC General

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	15,638,598.09	157,725,445.24	160,784,848.05	12,579,195.28
02000	Accounts Payable	0.00	50,811,695.99	50,811,695.99	0.00
03610	Fund bal/Retained earnings	(15,638,598.09)	0.00	0.00	(15,638,598.09)
10000	Property taxes-current secured	0.00	4,906,826.35	24,738,318.13	(19,831,491.78)
10005	Property Taxes-Unitary	0.00	0.00	290,045.74	(290,045.74)
10210	Co of Stanislaus rda pass thru	0.00	3,579.78	258,526.24	(254,946.46)
10215	Ceres amended rda pass thru	0.00	629.30	20,557.34	(19,928.04)
10225	Hughson rda pass thru	0.00	153.18	4,838.87	(4,685.69)
10227	Hughson 2007 annex rda pass thr	0.00	119.20	149.63	(30.43)
10230	Modesto original rda pass thru	0.00	430.78	3,749.99	(3,319.21)
10253	Oakdale rda pass thru increment	0.00	350.96	6,103.82	(5,752.86)
10255	Oakdale amended rda pass thru i	0.00	53.93	479.22	(425.29)
10270	Waterford rda pass thru increme	0.00	424.75	12,467.05	(12,042.30)
10275	Riverbank rda pass thru increme	0.00	593.61	8,267.78	(7,674.17)
10290	Turlock amended rda pass thru i	0.00	494.16	52,387.26	(51,893.10)
10295	Patterson rda pass thru increme	0.00	123.79	3,353.25	(3,229.46)
10400	Property taxes-current unsecure	0.00	19,956.48	1,295,035.76	(1,275,079.28)
11000	Property taxes-prior unsecured	0.00	3,034.29	61,132.62	(58,098.33)
11770	90/91 supplemental property tax	0.00	0.00	172.59	(172.59)
11781	07/08 supplemental property tax	0.00	84,281.30	4,198.90	80,082.40
11799	06/07 Supplemental property tax	0.00	3,486.68	122,165.77	(118,679.09)
12750	FHA in lieu tax apportionment	0.00	0.00	14,108.25	(14,108.25)
12800	Tax deeded land sale appro.	0.00	0.00	669.96	(669.96)
17000	Interest-pool only	0.00	0.00	271,785.13	(271,785.13)
17010	Interest - other	0.00	0.00	9,719.14	(9,719.14)
24400	State-Homeowners' prop tax reli	0.00	203,916.02	616,594.84	(412,678.82)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	30,072.72	(30,072.72)
40400	Miscellaneous Revenue	0.00	1,445.69	127,073,489.21	(127,072,043.52)

62400	Miscellaneous expense	0.00	153,243,134.71	515,242.94	152,727,891.77
		-----	-----	-----	-----
		0.00	367,010,176.19	367,010,176.19	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 614 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8827 YCC Debt Service

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----	-----	-----	-----	-----	-----
01000	Equity in Pooled Cash	196.98	3.34	0.00	200.32
03610	Fund bal/Retained earnings	(196.98)	0.00	0.00	(196.98)
17000	Interest-pool only	0.00	0.00	3.34	(3.34)
		-----	-----	-----	-----
		0.00	3.34	3.34	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 615 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8828 YCC Capital Projects

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----	-----	-----	-----	-----	-----
01000	Equity in Pooled Cash	8,408,374.47	239,624.46	1,962,918.96	6,685,079.97
03610	Fund bal/Retained earnings	(8,408,374.47)	0.00	0.00	(8,408,374.47)
17000	Interest-pool only	0.00	0.00	126,858.31	(126,858.31)
40400	Miscellaneous Revenue	0.00	1,962,918.96	112,766.15	1,850,152.81
		-----	-----	-----	-----
		0.00	2,202,543.42	2,202,543.42	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 616 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8829 YCC Retiree Health Liability Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	2,527,380.65	153,922.15	0.00	2,681,302.80
03610	Fund bal/Retained earnings	(2,527,380.65)	0.00	0.00	(2,527,380.65)
17000	Interest-pool only	0.00	0.00	44,293.30	(44,293.30)
40400	Miscellaneous Revenue	0.00	0.00	109,628.85	(109,628.85)
		0.00	153,922.15	153,922.15	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 617 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8830 YCC Self Insurance

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	1,677,844.00	28,552.67	0.00	1,706,396.67
03610	Fund bal/Retained earnings	(1,677,844.00)	0.00	0.00	(1,677,844.00)
17000	Interest-pool only	0.00	0.00	28,552.67	(28,552.67)
		0.00	28,552.67	28,552.67	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 618 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8831 YCC Student Health Fee

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------



01000	Equity in Pooled Cash	878,948.67	108,025.20	192,122.99	794,850.88
03610	Fund bal/Retained earnings	(878,948.67)	0.00	0.00	(878,948.67)
17000	Interest-pool only	0.00	0.00	15,286.77	(15,286.77)
40400	Miscellaneous Revenue	0.00	192,122.99	92,738.43	99,384.56
		0.00	300,148.19	300,148.19	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 619 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8832 YCC General Obligation Bond Projects

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	186,725,083.95	84,848,297.34	26,428,882.47	245,144,498.82
03610	Fund bal/Retained earnings	(186,725,083.95)	0.00	0.00	(186,725,083.95)
17000	Interest-pool only	0.00	0.00	3,119,307.59	(3,119,307.59)
40400	Miscellaneous Revenue	0.00	26,428,882.47	81,728,989.75	(55,300,107.28)
		0.00	111,277,179.81	111,277,179.81	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 620 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 88B1 YCC GO Bond 2005 A

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	5,605,532.58	6,711,484.20	8,342,346.18	3,974,670.60
02000	Accounts Payable	0.00	4,760,925.00	4,760,925.00	0.00
03610	Fund bal/Retained earnings	(5,605,532.58)	0.00	0.00	(5,605,532.58)
10000	Property taxes-current secured	0.00	0.00	3,406,732.21	(3,406,732.21)
10005	Property Taxes-Unitary	0.00	0.00	39,184.77	(39,184.77)
10400	Property taxes-current unsecure	0.00	3,680.69	133,783.20	(130,102.51)
10600	Property taxes-prior secured	0.00	0.00	15.08	(15.08)

11000	Property taxes-prior unsecured	0.00	171.43	6,510.78	(6,339.35)
11770	90/91 supplemental property tax	0.00	0.00	136.85	(136.85)
11781	07/08 supplemental property tax	0.00	11,279.94	1,343.23	9,936.71
11799	06/07 Supplemental property tax	0.00	829.77	14,300.50	(13,470.73)
11800	Sales and use taxes	0.00	0.00	3,606.68	(3,606.68)
12680	Other taxes-aircraft tax	0.00	0.00	3,386.59	(3,386.59)
12740	Del Unsecured tax apportionment	0.00	0.00	8.39	(8.39)
12750	FHA in lieu tax apportionment	0.00	0.00	796.75	(796.75)
12800	Tax deeded land sale appro.	0.00	0.00	59.87	(59.87)
17000	Interest-pool only	0.00	0.00	46,942.22	(46,942.22)
17010	Interest - other	0.00	0.00	1,890.36	(1,890.36)
24400	State-Homeowners' prop tax reli	0.00	21,180.73	75,173.52	(53,992.79)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	4,941.67	(4,941.67)
40400	Miscellaneous Revenue	0.00	0.00	939,774.60	(939,774.60)
62400	Miscellaneous expense	0.00	1,511,381.69	0.00	1,511,381.69
63850	Bank costs	0.00	500.00	0.00	500.00
72020	School bond redemptions	0.00	905,000.00	0.00	905,000.00
72210	Interest paid on school bonds	0.00	3,855,425.00	0.00	3,855,425.00
		0.00	17,781,858.45	17,781,858.45	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 621 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 88B2 YCC GO Bond 2005 B

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(1,511,381.69)	6,570,722.69	5,068,032.54	(8,691.54)
03610	Fund bal/Retained earnings	1,511,381.69	0.00	0.00	1,511,381.69
17000	Interest-pool only	0.00	8,691.54	0.00	8,691.54
40400	Miscellaneous Revenue	0.00	0.00	1,511,381.69	(1,511,381.69)
		0.00	6,579,414.23	6,579,414.23	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 622 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 88B3 DO NOT USE-YCC Bond 2007 C

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	4,207,134.28	8,455,921.08	12,663,055.36	0.00
03610	Fund bal/Retained earnings	(4,207,134.28)	0.00	0.00	(4,207,134.28)
10400	Property taxes-current unsecure	0.00	0.00	18,602.71	(18,602.71)
11000	Property taxes-prior unsecured	0.00	0.00	730.05	(730.05)
17000	Interest-pool only	0.00	22,319.76	22,319.76	0.00
62400	Miscellaneous expense	0.00	4,226,467.04	0.00	4,226,467.04
		0.00	12,704,707.88	12,704,707.88	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 623 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 88B4 YCC GO Bond 2008 C

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(2,353,213.71)	18,313,695.28	13,996,587.47	1,963,894.10
02000	Accounts Payable	0.00	5,500,500.00	5,500,500.00	0.00
03610	Fund bal/Retained earnings	2,353,213.71	0.00	0.00	2,353,213.71
10000	Property taxes-current secured	0.00	0.00	5,069,058.40	(5,069,058.40)
10005	Property Taxes-Unitary	0.00	0.00	234,502.67	(234,502.67)
10400	Property taxes-current unsecure	0.00	0.00	181,614.84	(181,614.84)
11000	Property taxes-prior unsecured	0.00	432.77	6,668.06	(6,235.29)
11781	07/08 supplemental property tax	0.00	18,813.03	2,706.39	16,106.64
11799	06/07 Supplemental property tax	0.00	565.46	18,345.69	(17,780.23)
12680	Other taxes-aircraft tax	0.00	0.00	8,048.53	(8,048.53)
12750	FHA in lieu tax apportionment	0.00	0.00	2,012.31	(2,012.31)
12800	Tax deeded land sale appro.	0.00	0.00	99.61	(99.61)
17000	Interest-pool only	0.00	26,662.85	29,489.13	(2,826.28)
17010	Interest - other	0.00	0.00	1,423.30	(1,423.30)
24400	State-Homeowners' prop tax reli	0.00	35,344.80	118,306.35	(82,961.55)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	684.40	(684.40)
40400	Miscellaneous Revenue	0.00	0.00	4,226,467.04	(4,226,467.04)
63850	Bank costs	0.00	500.00	0.00	500.00
72210	Interest paid on school bonds	0.00	5,500,000.00	0.00	5,500,000.00
		0.00	29,396,514.19	29,396,514.19	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 624 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8921 Sch Dists-Appropriations Clearing

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	500,759,674.87	500,759,674.87	0.00
17000	Interest-pool only	0.00	14.86	20,143.58	(20,128.72)
40400	Miscellaneous Revenue	0.00	500,672,056.24	500,672,056.24	0.00
62400	Miscellaneous expense	0.00	88,498.60	68,369.88	20,128.72
		0.00	1,001,520,244.57	1,001,520,244.57	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 625 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8922 Sch Dists - Payroll Clearing

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	17,757.33	661,265,574.78	661,265,188.35	18,143.76
02000	Accounts Payable	(10,676,570.67)	361,188,362.03	361,188,362.03	(10,676,570.67)
03610	Fund bal/Retained earnings	10,658,813.34	0.00	0.00	10,658,813.34
17000	Interest-pool only	0.00	0.00	41,726.00	(41,726.00)
40400	Miscellaneous Revenue	0.00	17,954,991.86	661,223,668.50	(643,268,676.64)
62400	Miscellaneous expense	0.00	643,311,944.23	1,928.02	643,310,016.21
		0.00	1,683,720,872.90	1,683,720,872.90	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 626 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8923 Sch Dists - Commercial Revolving

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	283,120,659.68	283,120,659.68	0.00
17000	Interest-pool only	0.00	20,699.13	3,003.35	17,695.78
40400	Miscellaneous Revenue	0.00	125,598.61	283,121,220.95	(282,995,622.34)
62400	Miscellaneous expense	0.00	282,988,848.24	10,921.68	282,977,926.56
		0.00	566,255,805.66	566,255,805.66	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 627 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8924 Sch Dists - County Schools Deposit Clearing Account

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	152,072,158.69	152,072,158.69	0.00
17000	Interest-pool only	0.00	0.00	38,733.11	(38,733.11)
40400	Miscellaneous Revenue	0.00	152,033,425.58	152,033,425.58	0.00
62400	Miscellaneous expense	0.00	38,733.11	0.00	38,733.11
		0.00	304,144,317.38	304,144,317.38	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
 Period: JUN-10

Report Date: 21-SEP-2010  
 Page: 628 of 637

Currency: USD  
 Balance Type: Year to Date  
 Fund Range: 1725 to 8999

Fund: 8931 TRAN Set-Aside - CU

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
---------	-------------	-------------------	--------	---------	----------------

01000	Equity in Pooled Cash	6,994,391.23	2,778.86	7,003,506.29	(6,336.20)
02000	Accounts Payable	0.00	7,003,433.32	7,003,433.32	0.00
03610	Fund bal/Retained earnings	(6,994,391.23)	0.00	0.00	(6,994,391.23)
17000	Interest-pool only	0.00	72.97	2,778.86	(2,705.89)
72020	School bond redemptions	0.00	6,800,000.00	0.00	6,800,000.00
72210	Interest paid on school bonds	0.00	203,433.32	0.00	203,433.32
		0.00	14,009,718.47	14,009,718.47	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 629 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8932 CO-Connecting Waters Clearing (WA)

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	(37,340.71)	12,286,809.09	12,173,812.62	75,655.76
03610	Fund bal/Retained earnings	37,340.71	0.00	0.00	37,340.71
17000	Interest-pool only	0.00	0.00	1,027.41	(1,027.41)
40400	Miscellaneous Revenue	0.00	1,025,217.84	12,285,781.68	(11,260,563.84)
62400	Miscellaneous expense	0.00	11,148,594.78	0.00	11,148,594.78
		0.00	24,460,621.71	24,460,621.71	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 630 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8933 CO-Great Valley Academy (SY)

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	54,982.20	3,256,852.88	3,285,844.94	25,990.14
03610	Fund bal/Retained earnings	(54,982.20)	0.00	0.00	(54,982.20)
17000	Interest-pool only	0.00	0.00	532.17	(532.17)
40400	Miscellaneous Revenue	0.00	284,999.00	3,256,320.71	(2,971,321.71)

62400	Miscellaneous expense	0.00	3,000,845.94	0.00	3,000,845.94
		-----	-----	-----	-----
		0.00	6,542,697.82	6,542,697.82	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 631 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8934 CO-Summit Clearing (KE)

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	178.77	2,683,524.52	2,671,401.18	12,302.11
03610	Fund bal/Retained earnings	(178.77)	0.00	0.00	(178.77)
17000	Interest-pool only	0.00	0.00	353.94	(353.94)
40400	Miscellaneous Revenue	0.00	213,851.00	2,683,170.58	(2,469,319.58)
62400	Miscellaneous expense	0.00	2,457,550.18	0.00	2,457,550.18
		-----	-----	-----	-----
		0.00	5,354,925.70	5,354,925.70	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 632 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8935 CO-U.C.S. Clearing (SY)

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
-----					
01000	Equity in Pooled Cash	76.94	2,378,746.71	2,373,740.98	5,082.67
03610	Fund bal/Retained earnings	(76.94)	0.00	0.00	(76.94)
17000	Interest-pool only	0.00	229.46	168.39	61.07
40400	Miscellaneous Revenue	0.00	417,509.00	2,065,893.32	(1,648,384.32)
62400	Miscellaneous expense	0.00	1,956,002.52	312,685.00	1,643,317.52
		-----	-----	-----	-----
		0.00	4,752,487.69	4,752,487.69	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 633 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8936 CO-Aspire College Prep Academy Summit (MCS)

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	1,040,794.36	1,040,759.01	35.35
17000	Interest-pool only	0.00	0.00	169.36	(169.36)
40400	Miscellaneous Revenue	0.00	0.00	1,040,625.00	(1,040,625.00)
62400	Miscellaneous expense	0.00	1,040,759.01	0.00	1,040,759.01
		0.00	2,081,553.37	2,081,553.37	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 634 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8937 TRAN Set-Aside: ST

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	2,190,606.44	2,183,203.39	7,403.05
02000	Accounts Payable	0.00	2,182,510.42	2,182,510.42	0.00
17000	Interest-pool only	0.00	0.00	35,873.32	(35,873.32)
40400	Miscellaneous Revenue	0.00	0.00	2,154,733.12	(2,154,733.12)
62400	Miscellaneous expense	0.00	2,183,203.39	0.00	2,183,203.39
		0.00	6,556,320.25	6,556,320.25	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 635 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999



Fund: 8997 Supplemental Revenue Aug Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	27,868,449.85	14,465,440.50	13,403,009.35
02000	Accounts Payable	0.00	7,232,700.00	7,232,700.00	0.00
10007	Property Taxes-SRAF Loan	0.00	7,232,700.00	27,838,809.66	(20,606,109.66)
17000	Interest-pool only	0.00	0.00	29,640.19	(29,640.19)
62400	Miscellaneous expense	0.00	7,232,740.50	0.00	7,232,740.50
		0.00	49,566,590.35	49,566,590.35	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 636 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8998 Supplemental Educational Revenue Aug Fund (SERAF)

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	13,380,596.00	13,373,329.00	7,267.00
10008	Property Taxes-SERAF Transfer	0.00	13,373,329.00	13,373,332.00	(3.00)
17000	Interest-pool only	0.00	0.00	7,264.00	(7,264.00)
		0.00	26,753,925.00	26,753,925.00	0.00

County of Stanislaus

2009-2010 Final Trial Balance  
Period: JUN-10

Report Date: 21-SEP-2010  
Page: 637 of 637

Currency: USD  
Balance Type: Year to Date  
Fund Range: 1725 to 8999

Fund: 8999 Education Rev Aug Fund

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
01000	Equity in Pooled Cash	0.00	88,805,964.27	88,805,964.27	0.00
10000	Property taxes-current secured	0.00	0.00	51,256,496.21	(51,256,496.21)

10005	Property Taxes-Unitary	0.00	0.00	32,331.01	(32,331.01)
10400	Property taxes-current unsecure	0.00	35,487.10	2,676,620.27	(2,641,133.17)
11000	Property taxes-prior unsecured	0.00	6,302.78	127,135.39	(120,832.61)
12750	FHA in lieu tax apportionment	0.00	0.00	29,305.44	(29,305.44)
17000	Interest-pool only	0.00	0.00	89,429.43	(89,429.43)
17010	Interest - other	0.00	0.00	19,877.62	(19,877.62)
24400	State-Homeowners' prop tax reli	0.00	422,761.94	1,273,218.78	(850,456.84)
29600	Fed-Other-Refuge Revenue Sharin	0.00	0.00	53,476.00	(53,476.00)
62400	Miscellaneous expense	0.00	88,376,899.55	33,283,561.22	55,093,338.33
		-----	-----	-----	-----
		0.00	177,647,415.64	177,647,415.64	0.00