



Combining Financials Governmental Funds

Combining Financial Statements/Schedules and Supplemental Information



NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

ROAD FUND

This fund was established to provide for maintenance and construction of roadways and for specialized engineering services to other governmental units and the public. Revenues consist primarily of the County's share of state highway user taxes and are supplemented by federal funds, vehicle code fines, and fees and reimbursements for engineering services provided.

HCD FUND

The Housing and Community Development Fund was established to receive federal community development block grants as well as state grants. Expenditures are for special projects related to various housing programs within the County.

AIR POLLUTION FUND

This fund was established to provide for control of air pollution from motor vehicles and other sources in order to attain health based air quality standards. Revenue sources include license and permit fees, fines, state and federal funds, charges to property owners and vehicle registration fees.

LIGHTING MAINTENANCE DISTRICT FUND

This fund was established to provide street and road lighting services to specified areas of the County. Revenue sources include ad valorem taxes, benefit fees, state funding and charges to property owners.

COUNTY LIBRARY FUND

This fund was established to provide library services for the unincorporated area as well as 11 of the incorporated cities within the county. The County Library now operates a headquarters, 32 branches and 2 bookmobiles. Property taxes provide most of the fund's revenues; federal aid, state aid and fines provide the remaining revenues.

ASSET FORFEITURE PROGRAM FUND

This fund was established to account for assets which have been seized by law enforcement agencies during the investigation of criminal activities. These monies and the interest derived therefrom are used for the prevention, investigation, apprehension and prosecution of drug and other criminal law violators.

INMATE WELFARE PROGRAM FUND

This fund was established to receive telephone and other vending commissions and profits from stores operated in connection with the county jail and probation facilities. Fund expenditures, by law, must be solely for the benefit, education and welfare of confined inmates.

INACTIVE WASTESITES FUND

This fund was established to receive one-time homeowner association deposits and residual funds from the sale of the County's Solid Waste System. Expenditures include repairs, maintenance and care for the County's inactive landfill sites in accordance with all applicable governmental regulations, laws and guidelines.

CABLE TV FUND

This fund was established to account for revenue earned and expenditures made for cable television related projects appropriated for the benefit of the cable subscribers who have paid the user fees for this fund.

PARKLAND DEDICATION FUND

This fund was established to receive and expend special park land dedication fees to developers of land as a condition for approval of any development. The fees are then used for the purchase of land and the development of land for park or recreational facilities. These facilities serve the future residents of such developments. In lieu of the payment of these fees, the developer may dedicate land for park or recreational facilities.



SANCAL FUND

The SANCAL fund, San Diego County Capital Asset Leasing Corporation, was established as a cost-effective means of financing the purchase of necessary equipment and the acquisition and construction of permanent buildings on behalf of the County through the sale of tax exempt certificates of participation.

COUNTY SERVICE DISTRICTS FUNDS

These special district funds were established to provide authorized services such as road, park, lighting maintenance, fire protection or ambulance service to specific areas in the County. They are financed by ad valorem property taxes in the area benefited or by special assessments levied on specific properties.

FLOOD CONTROL DISTRICT FUND

This fund was established to account for revenues and expenditures related to providing flood control in the county. It is financed primarily by ad valorem property taxes and federal grants.

HOUSING AUTHORITY FUND

This fund was established to account for revenues and expenditures related to providing decent housing in a suitable environment for individuals who cannot afford standard private housing. Contracts with the U.S. Department of Housing and Urban Development provide the major funding sources.

REALIGNMENT FUND

This fund was established to account for revenues and expenditures related to providing health, mental health and public assistance programs to qualifying individuals. It is based upon the state health and welfare realignment act of 1991. The financing is provided by a one-half cent sales tax as provided in the State's Revenue and Taxation Code.

PUBLIC SAFETY FUND

This fund was established to account for revenues and expenditures related to providing public safety services such as sheriffs, fire protection, county district attorneys and county corrections. It does not include courts, but provides for an

allocation to cities. It is financed by a one-half sales and use tax passed through a voter approved state proposition.

IHSS FUND

This authority was established for the administration of the IHSS registry, investigation of the qualifications and background of potential registry personnel, referral of registry personnel to IHSS recipients and the provision for training of providers and recipients. Financing is provided by the Social Services realignment fund, federal and state programs.

OTHER SPECIAL DISTRICTS FUNDS

These funds were established to receive user fees, and land lease revenues, fines and state funding. Expenditures include retracement or remonument surveys, improvements for grazing lands, wildlife propagation and aviation purpose capital improvements and repairs.

TOBACCO SECURITIZATION JOINT SPECIAL FUND

The Tobacco Securitization Joint Special Revenue Fund accounts for the transactions of the San Diego County Tobacco Asset Securitization Corporation and Tobacco Securitization Joint Powers Authority, two component units, that are blended into the County's financial statements.

DEBT SERVICE FUNDS

PENSION OBLIGATION BONDS FUND

This fund receives payments from the County and other agencies for payment of principal and interest due on taxable pension obligation bonds. The debt issue was used to satisfy the County's requirement to amortize the unfunded actuarial accrued liability with respect to retirement benefits accruing to members of the association.

SANCAL FUND

This fund receives rental payments based on lease purchase agreements from the capital outlay fund and the general fund for payment of principal and interest due on certificates of participation. These debt issuances are legal obligations of a nonprofit corporation and were issued to finance the purchasing of necessary



equipment and the acquisition and construction of permanent buildings by the County. Debt is secured by the lease purchase payments from the County.

REDEVELOPMENT AGENCY FUND

This fund receives proceeds of redevelopment area incremental taxes and interest revenues based on a trust agreement between the agency and a trustee bank for payment of principal and interest due on revenue bonds. Pledged installments from the county airport system are deposited with a trustee and are available if taxes and interest are insufficient to pay debt service payments. In addition to the pledged amounts, a bond reserve was funded with bond proceeds.

purchase of various types of equipment and the acquisition and construction of permanent buildings by the County.

REDEVELOPMENT AGENCY FUND

This fund is used to account for the proceeds of redevelopment area incremental taxes, interest revenues and temporary loans. Redevelopment project expenditures, in accordance with California community redevelopment law, include redevelopment planning, design, improvement cost, professional services and administrative costs.

CAPITAL PROJECTS FUNDS

CAPITAL OUTLAY FUND

This fund is used exclusively to finance the acquisition, construction and completion of permanent public improvements including public buildings and for the costs of acquiring land and permanent improvements. The fund may also be used to make annual payments on bond indebtedness for the construction of public facilities and to acquire public facilities through lease purchases. Revenues are obtained from the sale of fixed assets, from lease or rental of county-owned facilities, and from other funds such as grants and contributions when allocated by the Board of Supervisors to the fund.

EDGEMOOR DEVELOPMENT FUND

This fund is exclusively for assisting in the development of the Edgemoor property. The Edgemoor property represents approximately 375 acres of county owned land and 50 acres owned by the Grossmont Union High School District in the Santee area. Future development may include parks, a library, housing, a fire station, post office and others. Revenues are derived from the sale or lease of land within the Edgemoor property.

SANCAL FUND

This fund is used to account for the expenditures of the proceeds from the sale of nonprofit corporation certificates of participation for the



Combining Financials Governmental Funds

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2005
(In Thousands)**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Equity in pooled cash and investments	\$ 220,921	1,565	33,172	255,658
Cash with fiscal agent	854	452	72,931	74,237
Collections in transit	212		139	351
Imprest cash	13			13
Investments	69,892			69,892
Receivables, net	128,966	384	6,417	135,767
Taxes receivable, net	652	46	77	775
Due from other funds	1,559	2,382	3,550	7,491
Advances to other funds		102		102
Inventory of materials and supplies	1,777			1,777
Deposits with others	2,370			2,370
Prepaid items	2		1,002	1,004
Restricted assets:				
Cash with fiscal agent	50,849	47,025		97,874
Investments		47,750		47,750
Total assets	478,067	99,706	117,288	695,061
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	17,531	83	7,544	25,158
Accrued payroll	3,443			3,443
Due to other funds	110,483	2,078	7,053	119,614
Advances from other funds	402	287	10,010	10,699
Deferred credits and other liabilities	5,165	31	58	5,254
Unearned revenue	11,555	21	1,079	12,655
Total liabilities	148,579	2,500	25,744	176,823
Fund balances:				
Reserved Fund Balance				
Reserved for encumbrances	41,100		4,903	46,003
Reserved for notes receivable and advances	34,875		1,000	35,875
Reserved for deposits with others	58			58
Reserved for inactive landfill maintenance	9,550			9,550
Reserved for inventory of materials and supplies	1,777			1,777
Reserved for debt service	50,790	97,206		147,996
Reserved for other purposes	41,805		1,252	43,057
Unreserved:				
Designated for landfill postclosure and inactive landfill maintenance	66,902			66,902
Undesignated	82,631		84,389	167,020
Total fund balances	329,488	97,206	91,544	518,238
Total liabilities and fund balances	\$ 478,067	99,706	117,288	695,061

Combining Financials Governmental Funds



**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds
June 30, 2005
(In Thousands)**

	Road Fund	Housing and Community Development Fund	Air Pollution Fund	Lighting Maintenance District Fund
ASSETS				
Equity in pooled cash and investments	\$ 45,769	4,079	27,194	542
Cash with fiscal agent			1	
Collections in transit	18		160	
Imprest cash	3		1	
Investments				
Receivables, net	5,531	27,852	2,564	23
Taxes receivable, net				18
Due from other funds	1,013	58	2	1
Inventory of materials and supplies	1,492		101	
Deposits with others	2,339			
Prepaid items				
Restricted assets:				
Cash with fiscal agent				
Total assets	56,165	31,989	30,023	584
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	3,681	1,062	463	132
Accrued payroll	1,813		627	
Due to other funds	746	4,506	248	5
Advances from other funds				
Deferred credits and other liabilities	590			13
Unearned revenue	2,308		877	13
Total liabilities	9,138	5,568	2,215	163
Fund balances:				
Reserved Fund Balance				
Reserved for encumbrances	17,801		18,482	5
Reserved for notes receivable and advances		26,421		
Reserved for deposits with others	58			
Reserved for inactive landfill maintenance				
Reserved for inventory of materials and supplies	1,492		101	
Reserved for debt service				
Reserved for other purposes	22,862			16
Unreserved:				
Designated for landfill postclosure and inactive landfill maintenance				
Undesignated	4,814		9,225	400
Total fund balances	47,027	26,421	27,808	421
Total liabilities and fund balances	\$ 56,165	31,989	30,023	584



Combining Financials Governmental Funds

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds
June 30, 2005
(In Thousands)

(Continued)	County Library Fund	Asset Forfeiture Program Fund	Inmate Welfare Program Fund	Inactive Wastesites Fund
ASSETS				
Equity in pooled cash and investments	\$ 10,698	5,071	8,033	8,992
Cash with fiscal agent				
Collections in transit	16		1	
Imprest cash	5		4	
Investments				69,892
Receivables, net	75	33	74	680
Taxes receivable, net	510			
Due from other funds	141		13	9
Inventory of materials and supplies	82	13	87	
Deposits with others				
Prepaid items				
Restricted assets:				
Cash with fiscal agent				
Total assets	11,527	5,117	8,212	79,573
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	798	5	138	1,792
Accrued payroll	817			88
Due to other funds	583	26	151	104
Advances from other funds				
Deferred credits and other liabilities	395			
Unearned revenue	347		1,816	1,126
Total liabilities	2,940	31	2,105	3,110
Fund balances:				
Reserved Fund Balance				
Reserved for encumbrances	2,024	292	395	11
Reserved for notes receivable and advances				
Reserved for deposits with others				
Reserved for inactive landfill maintenance				9,550
Reserved for inventory of materials and supplies	82	13	87	
Reserved for debt service				
Reserved for other purposes	86			
Unreserved:				
Designated for landfill postclosure and inactive landfill maintenance				66,902
Undesignated	6,395	4,781	5,625	
Total fund balances	8,587	5,086	6,107	76,463
Total liabilities and fund balances	\$ 11,527	5,117	8,212	79,573

Combining Financials Governmental Funds



**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds
June 30, 2005
(In Thousands)**

(Continued)	Cable TV Fund	Park Land Dedication Fund	SANCAL Fund	County Service Districts Fund
ASSETS				
Equity in pooled cash and investments	\$ 2,170	9,178	751	16,049
Cash with fiscal agent			199	
Collections in transit		4		
Imprest cash				
Investments				
Receivables, net	15	60		209
Taxes receivable, net				62
Due from other funds				26
Inventory of materials and supplies	2			
Deposits with others				
Prepaid items				
Restricted assets:				
Cash with fiscal agent				
Total assets	2,187	9,242	950	16,346
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	25		79	1,015
Accrued payroll	92			6
Due to other funds	13	691		86
Advances from other funds				402
Deferred credits and other liabilities				49
Unearned revenue				616
Total liabilities	130	691	79	2,174
Fund balances:				
Reserved Fund Balance				
Reserved for encumbrances	57	871		606
Reserved for notes receivable and advances				
Reserved for deposits with others				
Reserved for inactive landfill maintenance				
Reserved for inventory of materials and supplies	2			
Reserved for debt service				
Reserved for other purposes				1,365
Unreserved:				
Designated for landfill postclosure and inactive landfill maintenance				
Undesignated	1,998	7,680	871	12,201
Total fund balances	2,057	8,551	871	14,172
Total liabilities and fund balances	\$ 2,187	9,242	950	16,346



Combining Financials Governmental Funds

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds
June 30, 2005
(In Thousands)

(Continued)	Flood Control District Fund	Housing Authority Fund	Realignment Fund	Public Safety Fund
ASSETS				
Equity in pooled cash and investments	\$ 19,833	15,859	22,280	23,522
Cash with fiscal agent		654		
Collections in transit	13			
Imprest cash				
Investments				
Receivables, net	447	13,596	38,335	39,290
Taxes receivable, net	62			
Due from other funds	8	13	212	63
Inventory of materials and supplies				
Deposits with others		31		
Prepaid items		2		
Restricted assets:				
Cash with fiscal agent				
Total assets	20,363	30,155	60,827	62,875
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	563	7,778		
Accrued payroll				
Due to other funds	141	905	60,827	41,026
Advances from other funds				
Deferred credits and other liabilities	49	4,069		
Unearned revenue	49	4,403		
Total liabilities	802	17,155	60,827	41,026
Fund balances:				
Reserved Fund Balance				
Reserved for encumbrances	529			
Reserved for notes receivable and advances		8,454		
Reserved for deposits with others				
Reserved for inactive landfill maintenance				
Reserved for inventory of materials and supplies				
Reserved for debt service				
Reserved for other purposes	17,220	25		
Unreserved:				
Designated for landfill postclosure and inactive landfill maintenance				
Undesignated	1,812	4,521		21,849
Total fund balances	19,561	13,000		21,849
Total liabilities and fund balances	\$ 20,363	30,155	60,827	62,875

Combining Financials Governmental Funds



**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds
June 30, 2005
(In Thousands)**

(Continued)	IHSS Fund	Other Special Districts Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
ASSETS				
Equity in pooled cash and investments	\$ 462	439		220,921
Cash with fiscal agent				854
Collections in transit				212
Imprest cash				13
Investments				69,892
Receivables, net	6	4	172	128,966
Taxes receivable, net				652
Due from other funds				1,559
Inventory of materials and supplies				1,777
Deposits with others				2,370
Prepaid items				2
Restricted assets:				
Cash with fiscal agent			50,849	50,849
Total assets	468	443	51,021	478,067
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable				17,531
Accrued payroll				3,443
Due to other funds	425			110,483
Advances from other funds				402
Deferred credits and other liabilities				5,165
Unearned revenue				11,555
Total liabilities	425			148,579
Fund balances:				
Reserved Fund Balance				
Reserved for encumbrances		27		41,100
Reserved for notes receivable and advances				34,875
Reserved for deposits with others				58
Reserved for inactive landfill maintenance				9,550
Reserved for inventory of materials and supplies				1,777
Reserved for debt service			50,790	50,790
Reserved for other purposes			231	41,805
Unreserved:				
Designated for landfill postclosure and inactive landfill maintenance				66,902
Undesignated	43	416		82,631
Total fund balances	43	443	51,021	329,488
Total liabilities and fund balances	\$ 468	443	51,021	478,067



Combining Financials Governmental Funds

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Debt Service Funds
June 30, 2005
(In Thousands)**

	Pension Obligation Bonds Fund	SANCAL Fund	Redevelopment Agency Fund	Total Debt Service Funds
ASSETS				
Equity in pooled cash and investments	\$ 28	11	1,526	1,565
Cash with fiscal agent			452	452
Receivables, net	221	151	12	384
Taxes receivable, net			46	46
Due from other funds	2,283		99	2,382
Advances to other funds		102		102
Restricted assets:				
Cash with fiscal agent	26,677	20,348		47,025
Investments	39,277	8,473		47,750
Total assets	68,486	29,085	2,135	99,706
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable			83	83
Due to other funds	1,936		142	2,078
Advances from other funds			287	287
Deferred credits and other liabilities			31	31
Unearned revenue			21	21
Total liabilities	1,936		564	2,500
Fund balances:				
Reserved Fund Balance				
Reserved for debt service	66,550	29,085	1,571	97,206
Total fund balances	66,550	29,085	1,571	97,206
Total liabilities and fund balances	\$ 68,486	29,085	2,135	99,706

Combining Financials Governmental Funds



**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Capital Projects Fund
June 30, 2005
(In Thousands)**

	Capital Outlay Fund	Edgemoor Development Fund	SANCAL Fund	Redevelopment Agency Fund	Total Capital Projects Funds
ASSETS					
Equity in pooled cash and investments	\$ 10,365	18,218	118	4,471	33,172
Cash with fiscal agent			72,931		72,931
Collections in transit	139				139
Receivables, net	5,196	125	44	1,052	6,417
Taxes receivable, net				77	77
Due from other funds	3,441			109	3,550
Prepaid items				1,002	1,002
Total assets	19,141	18,343	73,093	6,711	117,288
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	3,754	9	2,497	1,284	7,544
Due to other funds	6,785		1	267	7,053
Advances from other funds				10,010	10,010
Deferred credits and other liabilities				58	58
Unearned revenue	1,023			56	1,079
Total liabilities	11,562	9	2,498	11,675	25,744
Fund balances:					
Reserved Fund Balance					
Reserved for encumbrances		4,893		10	4,903
Reserved for notes receivable and advances				1,000	1,000
Reserved for other purposes		250		1,002	1,252
Unreserved:					
Undesignated	7,579	13,191	70,595	(6,976)	84,389
Total fund balances	7,579	18,334	70,595	(4,964)	91,544
Total liabilities and fund balances	\$ 19,141	18,343	73,093	6,711	117,288



Combining Financials Governmental Funds

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2005
(In Thousands)**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 43,189	269	1,866	45,324
Licenses, permits and franchise fees	10,939			10,939
Fines, forfeitures and penalties	4,538			4,538
Revenue from use of money and property	9,782	1,348	1,563	12,693
Aid from other governmental agencies:				
State	561,670		7,163	568,833
Federal	107,836		1,412	109,248
Other	7,899	5,565	393	13,857
Charges for current services	31,950		96	32,046
Other revenue	45,857	496		46,353
Total revenues	823,660	7,678	12,493	843,831
Expenditures:				
Current:				
General	2,784	2,587	1,584	6,955
Public protection	10,173		522	10,695
Public ways and facilities	80,212			80,212
Health and sanitation	42,450			42,450
Public assistance	111,721			111,721
Education	26,522			26,522
Recreation and cultural	1,314			1,314
Capital outlay	579		35,650	36,229
Debt service:				
Principal	10,219	50,630		60,849
Interest and other fiscal charges	24,539	57,707		82,246
Bond issuance costs		1,915		1,915
Total expenditures	310,513	112,839	37,756	461,108
Excess (deficiency) of revenues over (under) expenditures	513,147	(105,161)	(25,263)	382,723
Other financing sources (uses):				
Sale of capital assets	1,250		17,150	18,400
Issuance of bonds and loans				
Face value of bonds issued		6,024	77,486	83,510
Face value of loans issued	160			160
Bond premiums		5,960		5,960
Refunding bonds issued		28,885		28,885
Payment to refunded bond escrow agent	(1,121)	(30,512)		(31,633)
Transfers in	70,901	155,510	24,402	250,813
Transfers out	(599,963)	(1,554)	(15,604)	(617,121)
Total other financing sources (uses)	(528,773)	164,313	103,434	(261,026)
Net change in fund balances	(15,626)	59,152	78,171	121,697
Fund balances at beginning of year	345,009	38,054	13,373	396,436
Increase (decrease) in:				
Reserve for inventory of materials and supplies	105			105
Fund balances at end of year	\$ 329,488	97,206	91,544	518,238



**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2005
(In Thousands)**

	Road Fund	Housing and Community Development Fund	Air Pollution Fund	Lighting Maintenance District Fund
Revenues:				
Taxes	\$ 13,439			793
Licenses, permits and franchise fees	124		7,235	
Fines, forfeitures and penalties	53		2,547	
Revenue from use of money and property	1,626		617	10
Aid from other governmental agencies:				
State	45,209	510	1,753	11
Federal	1,793	12,288	2,514	
Other	73	650	4,957	
Charges for current services	18,842		2,254	536
Other revenue	2,212	258		298
Total revenues	83,371	13,706	21,877	1,648
Expenditures:				
Current:				
General				
Public protection				
Public ways and facilities	77,710			1,509
Health and sanitation			19,992	
Public assistance		7,535		
Education				
Recreation and cultural				
Capital outlay	50		235	1
Debt service:				
Principal				
Interest and other fiscal charges				
Total expenditures	77,760	7,535	20,227	1,510
Excess (deficiency) of revenues over (under) expenditures	5,611	6,171	1,650	138
Other financing sources (uses):				
Sale of capital assets	1,250			
Issuance of bonds and loans				
Face value of loans issued				
Payment to refunded bond escrow agent				
Transfers in	54		4,190	
Transfers out	(1,640)	(2,855)	(4,819)	
Total other financing sources (uses)	(336)	(2,855)	(629)	
Net change in fund balances	5,275	3,316	1,021	138
Fund balances at beginning of year	41,685	23,105	26,761	283
Increase (decrease) in:				
Reserve for inventory of materials and supplies	67		26	
Fund balances at end of year	\$ 47,027	26,421	27,808	421



Combining Financials Governmental Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2005
(In Thousands)

(Continued)	County Library Fund	Asset Forfeiture Program Fund	Inmate Welfare Program Fund	Inactive Wastesites Fund
Revenues:				
Taxes	\$ 23,162			
Licenses, permits and franchise fees				
Fines, forfeitures and penalties		1,903		1
Revenue from use of money and property	194	92	3,755	546
Aid from other governmental agencies:				
State	988			142
Federal	5			10
Other				
Charges for current services	1,345		29	1,415
Other revenue	423	26	496	8,769
Total revenues	26,117	2,021	4,280	10,883
Expenditures:				
Current:				
General				
Public protection		355	2,504	
Public ways and facilities				
Health and sanitation				17,828
Public assistance				
Education	26,522			
Recreation and cultural				
Capital outlay	23	158		
Debt service:				
Principal				
Interest and other fiscal charges				
Total expenditures	26,545	513	2,504	17,828
Excess (deficiency) of revenues over (under) expenditures	(428)	1,508	1,776	(6,945)
Other financing sources (uses):				
Sale of capital assets				
Issuance of bonds and loans				
Face value of loans issued				
Payment to refunded bond escrow agent				
Transfers in	3,511		1,500	336
Transfers out	(1,190)	(230)	(2,392)	(191)
Total other financing sources (uses)	2,321	(230)	(892)	145
Net change in fund balances	1,893	1,278	884	(6,800)
Fund balances at beginning of year	6,699	3,810	5,205	83,263
Increase (decrease) in:				
Reserve for inventory of materials and supplies	(5)	(2)	18	
Fund balances at end of year	\$ 8,587	5,086	6,107	76,463

Combining Financials Governmental Funds



**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2005
(In Thousands)**

(Continued)	Cable TV Fund	Park Land Dedication Fund	SANCAL Fund	County Service Districts Fund
Revenues:				
Taxes	\$			2,885
Licenses, permits and franchise fees	2,216	1,364		
Fines, forfeitures and penalties		5		
Revenue from use of money and property	52	192	180	352
Aid from other governmental agencies:				
State				35
Federal				
Other			13	25
Charges for current services	223	126		6,463
Other revenue	3		70	172
Total revenues	2,494	1,687	263	9,932
Expenditures:				
Current:				
General	2,344		30	238
Public protection				644
Public ways and facilities				947
Health and sanitation				4,630
Public assistance				
Education				
Recreation and cultural		128		1,186
Capital outlay	112			
Debt service:				
Principal				133
Interest and other fiscal charges				58
Total expenditures	2,456	128	30	7,836
Excess (deficiency) of revenues over (under) expenditures	38	1,559	233	2,096
Other financing sources (uses):				
Sale of capital assets				
Issuance of bonds and loans				
Face value of loans issued				160
Payment to refunded bond escrow agent			(1,121)	
Transfers in			50,588	17
Transfers out	(88)	(889)	(49,708)	(1,180)
Total other financing sources (uses)	(88)	(889)	(241)	(1,003)
Net change in fund balances	(50)	670	(8)	1,093
Fund balances at beginning of year	2,106	7,881	879	13,079
Increase (decrease) in:				
Reserve for inventory of materials and supplies	1			
Fund balances at end of year	\$ 2,057	8,551	871	14,172



Combining Financials Governmental Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2005
(In Thousands)

(Continued)	Flood Control Districts Fund	Housing Authority Fund	Realignment Fund	Public Safety Fund
Revenues:				
Taxes	\$ 2,910			
Licenses, permits and franchise fees				
Fines, forfeitures and penalties				
Revenue from use of money and property	104	318		
Aid from other governmental agencies:				
State	349		290,409	222,218
Federal	1	91,225		
Other		2,181		
Charges for current services	33	517		
Other revenue	2,370	345		
Total revenues	5,767	94,586	290,409	222,218
Expenditures:				
Current:				
General				
Public protection	6,609			
Public ways and facilities				
Health and sanitation				
Public assistance		96,003		
Education				
Recreation and cultural				
Capital outlay				
Debt service:				
Principal		131		
Interest and other fiscal charges		35		
Total expenditures	6,609	96,169		
Excess (deficiency) of revenues over (under) expenditures	(842)	(1,583)	290,409	222,218
Other financing sources (uses):				
Sale of capital assets				
Issuance of bonds and loans				
Face value of loans issued				
Payment to refunded bond escrow agent				
Transfers in		2,855		
Transfers out		(2,152)	(322,212)	(210,347)
Total other financing sources (uses)		703	(322,212)	(210,347)
Net change in fund balances	(842)	(880)	(31,803)	11,871
Fund balances at beginning of year	20,403	13,880	31,803	9,978
Increase (decrease) in:				
Reserve for inventory of materials and supplies				
Fund balances at end of year	\$ 19,561	13,000		21,849



**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2005
(In Thousands)**

(Continued)	IHSS Fund	Other Special District Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
Revenues:				
Taxes	\$			43,189
Licenses, permits and franchise fees				10,939
Fines, forfeitures and penalties		29		4,538
Revenue from use of money and property	41	15	1,688	9,782
Aid from other governmental agencies:				
State		46		561,670
Federal				107,836
Other				7,899
Charges for current services		167		31,950
Other revenue			30,415	45,857
Total revenues	41	257	32,103	823,660
Expenditures:				
Current:				
General			172	2,784
Public protection		61		10,173
Public ways and facilities		46		80,212
Health and sanitation				42,450
Public assistance	8,183			111,721
Education				26,522
Recreation and cultural				1,314
Capital outlay				579
Debt service:				
Principal			9,955	10,219
Interest and other fiscal charges			24,446	24,539
Total expenditures	8,183	107	34,573	310,513
Excess (deficiency) of revenues over (under) expenditures	(8,142)	150	(2,470)	513,147
Other financing sources (uses):				
Sale of capital assets				1,250
Issuance of bonds and loans				
Face value of loans issued				160
Payment to refunded bond escrow agent				(1,121)
Transfers in	7,850			70,901
Transfers out		(70)		(599,963)
Total other financing sources (uses)	7,850	(70)		(528,773)
Net change in fund balances	(292)	80	(2,470)	(15,626)
Fund balances at beginning of year	335	363	53,491	345,009
Increase (decrease) in:				
Reserve for inventory of materials and supplies				105
Fund balances at end of year	\$ 43	443	51,021	329,488



Combining Financials Governmental Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS
For the Year Ended June 30, 2005
(In Thousands)

	Pension Obligation Bonds Fund	SANCAL Fund	Redevelopment Agency Fund	Total Debt Service Funds
Revenues:				
Taxes	\$		269	269
Revenue from use of money and property	288	1,020	40	1,348
Aid from other governmental agencies:				
Other	5,565			5,565
Other revenue			496	496
Total revenues	5,853	1,020	805	7,678
Expenditures:				
Current:				
General	1,792	795		2,587
Debt service:				
Principal	16,635	33,855	140	50,630
Interest and other fiscal charges	41,651	15,772	284	57,707
Bond issuance costs		1,915		1,915
Total expenditures	60,078	52,337	424	112,839
Excess (deficiency) of revenues over (under) expenditures	(54,225)	(51,317)	381	(105,161)
Other financing sources (uses):				
Issuance of bonds and loans				
Face value of bonds issued		6,024		6,024
Bond premiums		5,960		5,960
Refunding bonds issued		28,885		28,885
Payment to refunded bond escrow agent		(30,512)		(30,512)
Transfers in	105,809	49,701		155,510
Transfers out		(1,454)	(100)	(1,554)
Total other financing sources (uses)	105,809	58,604	(100)	164,313
Net change in fund balances	51,584	7,287	281	59,152
Fund balances at beginning of year	14,966	21,798	1,290	38,054
Fund balances at end of year	\$ 66,550	29,085	1,571	97,206



**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
For the Year Ended June 30, 2005
(In Thousands)**

	Capital Outlay Fund	Edgemoor Development Fund	SANCAL Fund	Redevelopment Agency Fund	Total Capital Projects Funds
Revenues:					
Taxes	\$			1,866	1,866
Revenue from use of money and property	207	561	731	64	1,563
Aid from other governmental agencies:					
State	7,163				7,163
Federal	1,412				1,412
Other	393				393
Charges for current services	96				96
Total revenues	9,271	561	731	1,930	12,493
Expenditures:					
Current:					
General		322		1,262	1,584
Public protection				522	522
Capital outlay	35,650				35,650
Total expenditures	35,650	322		1,784	37,756
Excess (deficiency) of revenues over (under) expenditures	(26,379)	239	731	146	(25,263)
Other financing sources (uses):					
Sale of capital assets	1,250	15,900			17,150
Issuance of bonds and loans					
Face value of bonds issued			77,486		77,486
Transfers in	24,302			100	24,402
Transfers out	(858)		(14,746)		(15,604)
Total other financing sources (uses)	24,694	15,900	62,740	100	103,434
Net change in fund balances	(1,685)	16,139	63,471	246	78,171
Fund balances at beginning of year	9,264	2,195	7,124	(5,210)	13,373
Fund balances at end of year	\$ 7,579	18,334	70,595	(4,964)	91,544



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Road Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Taxes	\$ 48,016	20,229	13,439
Licenses, permits and franchise fees	128	128	124
Fines, forfeitures and penalties	36	36	53
Revenue from use of money and property	571	571	1,626
Aid from other governmental agencies:			
State	42,815	42,917	45,209
Federal	3,630	3,564	1,793
Other	25	25	73
Charges for current services	22,385	29,227	18,842
Other revenue	452	9,323	2,212
Total revenues	118,058	106,020	83,371
Expenditures:			
Current:			
Public ways and facilities:			
Public works, road	124,780	101,593	77,710
Total public ways and facilities	124,780	101,593	77,710
Capital outlay	144	65	50
Total expenditures	124,924	101,658	77,760
Excess (deficiency) of revenues over (under) expenditures	(6,866)	4,362	5,611
Other financing sources (uses):			
Sale of capital assets			1,250
Transfers in	125	125	54
Transfers out	(1,640)	(1,640)	(1,640)
Total other financing sources (uses)	(1,515)	(1,515)	(336)
Net change in fund balance	(8,381)	2,847	5,275
Fund balances at beginning of year	8,381	41,685	41,685
Increase in:			
Reserve for inventory of materials and supplies		67	67
Fund balances at end of year	\$	44,599	47,027



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Housing and Community Development Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Aid from other governmental agencies:			
State	\$ 1,000	1,000	510
Federal	35,943	30,025	12,288
Other	195	158	650
Other revenue			258
Total revenues	37,138	31,183	13,706
Expenditures:			
Current:			
Public assistance:			
Housing and community development	31,141	23,794	7,535
Total public assistance	31,141	23,794	7,535
Total expenditures	31,141	23,794	7,535
Excess of revenues over expenditures	5,997	7,389	6,171
Other financing sources (uses):			
Transfers out	(5,997)	(5,190)	(2,855)
Total other financing sources (uses)	(5,997)	(5,190)	(2,855)
Net change in fund balance		2,199	3,316
Fund balances at beginning of year	5,997	23,105	23,105
Fund balances at end of year	\$	25,304	26,421



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Air Pollution Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Licenses, permits and franchise fees	\$ 7,508	7,508	7,235
Fines, forfeitures and penalties	665	947	2,547
Revenue from use of money and property	200	200	617
Aid from other governmental agencies:			
State	1,534	1,750	1,753
Federal	2,371	3,172	2,514
Other	4,190	4,190	4,957
Charges for current services	1,057	1,057	2,254
Other revenue	119	119	
Total revenues	17,644	18,943	21,877
Expenditures:			
Current:			
Health and sanitation:			
Air pollution control	18,433	18,957	15,811
Air pollution control, improvement trust	10,249	5,483	2,778
Air pollution control, moyer program	2,146	1,334	854
Air pollution control, power general mitigation	3,759	627	395
Air pollution control, school bus program	325	405	154
Total health and sanitation	34,912	26,806	19,992
Capital outlay	247	417	235
Total expenditures	35,159	27,223	20,227
Excess (deficiency) of revenues over (under) expenditures	(17,515)	(8,280)	1,650
Other financing sources (uses):			
Transfers in	4,190	4,190	4,190
Transfers out	(4,190)	(4,248)	(4,819)
Total other financing sources (uses)		(58)	(629)
Net change in fund balance	(17,515)	(8,338)	1,021
Fund balances at beginning of year	17,515	26,761	26,761
Increase (decrease) in:			
Reserve for inventory of materials and supplies		26	26
Fund balances at end of year	\$	18,449	27,808



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Lighting Maintenance District Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Taxes	\$ 890	890	793
Revenue from use of money and property	20	20	10
Aid from other governmental agencies:			
State	12	12	11
Charges for current services	384	384	536
Other revenue			298
Total revenues	1,306	1,306	1,648
Expenditures:			
Current:			
Public ways and facilities:			
San Diego Lighting Maintenance	1,803	1,798	1,509
Total public ways and facilities	1,803	1,798	1,509
Capital outlay	7	7	1
Total expenditures	1,810	1,805	1,510
Net change in fund balance	(504)	(499)	138
Fund balances at beginning of year	504	283	283
Fund balances at end of year	\$	(216)	421



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
County Library Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Taxes	\$ 21,367	21,367	23,162
Revenue from use of money and property	188	188	194
Aid from other governmental agencies:			
State	1,000	1,026	988
Federal	2	2	5
Charges for current services	1,613	1,613	1,345
Other revenue	594	685	423
Total revenues	24,764	24,881	26,117
Expenditures:			
Current:			
Education:			
County library	30,684	32,147	26,522
Total education	30,684	32,147	26,522
Capital outlay		23	23
Total expenditures	30,684	32,170	26,545
Deficiency of revenues under expenditures	(5,920)	(7,289)	(428)
Other financing sources (uses):			
Transfers in	3,550	3,670	3,511
Transfers out	(201)	(1,190)	(1,190)
Total other financing sources (uses)	3,349	2,480	2,321
Net change in fund balance	(2,571)	(4,809)	1,893
Fund balances at beginning of year	2,571	6,699	6,699
Decrease in:			
Reserve for inventory of materials and supplies		(5)	(5)
Fund balances at end of year	\$	1,885	8,587



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Asset Forfeiture Program Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Fines, forfeitures and penalties	\$ 600	603	1,903
Revenue from use of money and property			92
Other revenue			26
Total revenues	600	603	2,021
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	203	229	208
District attorney asset forfeiture program - state		19	15
Sheriff's asset forfeiture program	903	725	94
Probation asset forfeiture program	35	59	38
Total public protection	1,141	1,032	355
Capital outlay	387	283	158
Total expenditures	1,528	1,315	513
Excess (deficiency) of revenues over (under) expenditures	(928)	(712)	1,508
Other financing sources (uses):			
Transfers out	(225)	(231)	(230)
Total other financing sources (uses)	(225)	(231)	(230)
Net change in fund balance	(1,153)	(943)	1,278
Fund balances at beginning of year	1,153	3,810	3,810
Decrease in:			
Reserve for inventory of materials and supplies		(2)	(2)
Fund balances at end of year	\$	2,865	5,086



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Inmate Welfare Program Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Revenue from use of money and property	\$ 3,545	3,545	3,755
Charges for current services			29
Other revenue	300	300	496
Total revenues	3,845	3,845	4,280
Expenditures:			
Current:			
Public protection:			
Sheriff's inmate welfare	3,189	2,796	2,314
Probation inmate welfare	225	223	190
Total public protection	3,414	3,019	2,504
Total expenditures	3,414	3,019	2,504
Excess of revenues over expenditures	431	826	1,776
Other financing sources (uses):			
Transfers in	1,500	1,500	1,500
Transfers out	(3,224)	(2,464)	(2,392)
Total other financing sources (uses)	(1,724)	(964)	(892)
Net change in fund balance	(1,293)	(138)	884
Fund balances at beginning of year	1,293	5,205	5,205
Increase in:			
Reserve for inventory of materials and supplies		18	18
Fund balances at end of year	\$	5,085	6,107



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Inactive Wastesites Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Fines, forfeitures and penalties	\$		1
Revenue from use of money and property	640	640	546
Aid from other governmental agencies:			
State	474	494	142
Federal			10
Charges for current services	1,119	1,119	1,415
Other revenue	11,824	14,103	8,769
Total revenues	14,057	16,356	10,883
Expenditures:			
Current:			
Health and sanitation:			
Inactive waste site management	14,145	17,571	17,666
Hillsborough maintenance	421	409	141
Duck pond landfill cleanup	61	61	21
Total health and sanitation	14,627	18,041	17,828
Capital outlay	10	10	
Total expenditures	14,637	18,051	17,828
Deficiency of revenues under expenditures	(580)	(1,695)	(6,945)
Other financing sources (uses):			
Transfers in	334	343	336
Transfers out	(355)	(160)	(191)
Total other financing sources (uses)	(21)	183	145
Net change in fund balance	(601)	(1,512)	(6,800)
Fund balances at beginning of year	601	83,263	83,263
Fund balances at end of year	\$	81,751	76,463



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Cable TV Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Licenses, permits and franchise fees	\$ 2,323	2,323	2,216
Revenue from use of money and property			52
Charges for current services	47	47	223
Other revenue			3
Total revenues	2,370	2,370	2,494
Expenditures:			
Current:			
General:			
Media and public relation	2,412	2,476	2,344
Total general	2,412	2,476	2,344
Capital outlay	107	267	112
Total expenditures	2,519	2,743	2,456
Excess of revenues over (under) expenditures	(149)	(373)	38
Other financing sources (uses):			
Transfers in		50	
Transfers out		(138)	(88)
Total other financing sources (uses)		(88)	(88)
Net change in fund balance	(149)	(461)	(50)
Fund balances at beginning of year	149	2,106	2,106
Increase (decrease) in:			
Reserve for inventory of materials and supplies		1	1
Fund balances at end of year	\$	1,646	2,057



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Parkland Dedication Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Licenses, permits and franchise fees	\$ 57	57	1,364
Fines, forfeitures and penalties			5
Revenue from use of money and property	15	15	192
Charges for current services			126
Total revenues	72	72	1,687
Expenditures:			
Current:			
Recreation and cultural:			
Local Park Planning Area 4 Lincoln Acres	1	1	1
Local Park Planning Area 15 Sweetwater	3	3	3
Local Park Planning Area 19 Jamul	1	1	
Local Park Planning Area 20 Spring Valley	5	5	4
Local Park Planning Area 25 Lakeside	2	4	4
Local Park Planning Area 26 Crest	1	1	1
Local Park Planning Area 27 Alpine	2	3	3
Local Park Planning Area 28 Ramona	233	339	87
Local Park Planning Area 29 Escondido	1	1	1
Local Park Planning Area 30 San Marcos	2	2	
Local Park Planning Area 31 San Dieguito	2	2	2
Local Park Planning Area 32 Carlsbad	2	2	
Local Park Planning Area 35 Fallbrook	6	8	3
Local Park Planning Area 36 Bonsall	3	3	2
Local Park Planning Area 37 Vista	3	3	
Local Park Planning Area 38 Valley Center	8	4	3
Local Park Planning Area 39 Pauma	3	3	
Local Park Planning Area 40 Palomar-Julian	6	9	9
Local Park Planning Area 41 Mount Empire	3	3	2
Local Park Planning Area 42 Anza-Borrego	2	2	1
Local Park Planning Central Mountain	3	3	
Local Park Planning Oceanside	2	2	
Local Park Planning Valle de Oro	4	4	2
Local Park Planning Interest	15	15	
Total recreation and cultural	313	423	128
Total expenditures	313	423	128
Excess (deficiency) of revenues over (under) expenditures	(241)	(351)	1,559
Other financing sources (uses):			
Transfers out	(1,073)	(898)	(889)
Total other financing sources (uses)	(1,073)	(898)	(889)
Net change in fund balance	(1,314)	(1,249)	670
Fund balances at beginning of year	1,314	7,881	7,881
Fund balances at end of year	\$	6,632	8,551



Combining Financials Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
County Service Districts Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Taxes	\$ 2,541	2,541	2,885
Revenue from use of money and property	241	241	352
Aid from other governmental agencies:			
State	23	23	35
Other	53	53	25
Charges for current services	6,884	6,834	6,463
Other revenue	38	38	172
Total revenues	9,780	9,730	9,932
Expenditures:			
Current:			
General:			
Regional Communication System CSA 135	(1)	2	1
Regional Communication System CSA 135 Zone B Del Mar	57	57	55
Regional Communication System CSA 135 Zone F Poway	130	144	144
Regional Communications System CSA 135 Zone H Solana Beach	38	38	38
Total general	224	241	238
Public protection:			
PRD 107 Elfin Fores	250	198	191
PRD 109 MT Laguna F	50	49	48
PRD 110 MT Palomar F	113	36	34
PRD 111 Boulevard F	47	47	38
PRD 112 Campo Fire	31	31	31
PRD 113 San Pasqual	131	105	84
Fire protection, PRD 113 SN PSQL FIR			5
PRD 115 Pepper Drive	213	213	213
Total public protection	835	679	644
Public ways and facilities:			
PRD 6 Pauma Valley	178	178	11
PRD 8 Magee RD-PAL	210	210	112
PRD 9 B Santa Fe	77	77	12
PRD 10 Davis Dr	17	17	2
PRD 11 A Bernardo RD	25	25	7
PRD 11 A Bernardo RD	39	39	2
PRD 11 D Bernardo RD	19	19	2
PRD 12 Lomair	159	159	5
PRD 13 A Pala Mesa	209	209	46
PRD 13 B Stewart Canyon	60	60	9
PRD 14 Rancho Diego	9	9	1
PRD 16 Wynola	87	83	6
PRD 18 Harrison Park	224	224	6
PRD 20 Daily Road	367	367	68
PRD 21 Pauma Heights	831	783	369
PRD 22 W Dougherty St	19	19	2
PRD 23 Rock Terrce RD	8	8	2
PRD 24 MT Whitney RD	39	25	2
PRD 30 Royal Oaks-CAR	\$ 35	35	2



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
County Service Districts Fund
For the Year Ended June 30, 2005
(In Thousands)**

(Continued)	Budgeted Amounts		Actual
	Original Budget	Final Budget	
PRD 38 Gay Rio Terrace	\$ 38	38	6
PRD 39 Sunbeam Lane	10	10	1
PRD 45 Rincon Springs	116	116	2
PRD 46 Rocoso Road	31	31	11
PRD 49 Sunset Knls RD	30	30	5
PRD 50 Knoll Park LN	82	82	2
PRD 53 Knoll Park LN EX	158	126	4
PRD 54 MT Helix	36	36	7
PRD 55 Rainbow Crest	261	261	3
PRD 60 River Drive	43	43	6
PRD 61 GRN Meadow Way	156	156	6
PRD 63 Hillview Road	348	348	5
PRD 64 Lila Lane	6	6	3
PRD 70 El Camino Cort	39	39	5
PRD 75 A Gay Rio Drive	150	150	5
PRD 75 B Gay Rio Drive	199	199	6
PRD 76 Kingford CT	20	20	3
PRD 77 Montiel TRK TR	115	115	5
PRD 78 Gardena Ay	104	104	4
PRD 80 Harris TRK TRL	146	146	3
PRD 86 Watson Place	7	7	5
PRD 88 East Fifth St	44	44	2
PRD 90 South Cordov	46	46	3
PRD 94 Roble Grnde	327	327	5
PRD 95 Valle Del Sol	153	153	3
PRD 99 Via Allndra	46	46	6
PRD 100 Viejas View	21	21	4
PRD 101 Johnson LK	99	99	4
PRD 101 A Hi-Ridge R	30	30	4
PRD 102 MTN Meadow	66	66	21
PRD 103 Alto Drive	122	122	8
PRD 104 Artesian RO	77	77	7
PRD 105 Alta Loma D	36	36	5
PRD 105 A Alta Loma D	43	43	5
PRD 106 Garrison Ay	46	46	5
PRD 117 Legend Rock	303	303	4
PRD 123 Mizpah Lane	15	15	4
PRD 125 Wrightwood	37	37	2
PRD 126 Sandhurst W	25	25	2
PRD 127 Singing Trails	\$ 27	27	3



Combining Financials Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
County Service Districts Fund
For the Year Ended June 30, 2005
(In Thousands)**

(Continued)	Budgeted Amounts		Actual
	Original Budget	Final Budget	
PRD 129 Birch Street	\$ 5	6	6
PRD 130 Wilkes Road	74	74	6
PRD 133 Rnch Creek Rd	37	37	3
PRD 134 Kenora Lane	41	41	5
PRD 1001 Capra Way	6	6	5
PRD 1002 Sunny Acres	6	6	3
PRD 1003 Alamo Way	10	10	3
PRD 1004 Butterfly	7	7	2
PRD 1005 Eden Valley	12	12	2
PRD 1007 Tumbler Creek	92	92	3
PRD 1009 Golf Drive	5	5	2
PRD 1008 Canter	21	21	2
PRD 1011 La Cuesta ZN	35	35	31
PRD 1012 8112 Millar	63	63	5
PRD 1010 Alpine Highlands ZN	150	150	6
PRD 1013 Singing Trails	3	58	3
Total public ways and facilities	6,837	6,795	947
Health and sanitation:			
PRD 136 Sundance Detention Basin	87	87	22
PRD 122 OTAY MESA E	94	82	12
CSA 17 San Dieguito Ambulance	1,874	1,966	1,709
CSA 69 Heartland Paramedics	3,126	3,059	2,887
Total health and sanitation	5,181	5,194	4,630
Recreation and cultural:			
CSA 26 Rancho San Diego	172	176	170
CSA 81 Fallbrook Park	103	93	46
CSA 83 San Dieguito	444	484	376
CSA 128 San Miguel Park	458	431	342
CSA 83A 45 Ranch Park	111	108	49
PRD 26 A Cottonwood Village	181	181	90
PRD 26 B Monte Vista	412	412	113
Total recreation and cultural	1,881	1,885	1,186
Capital outlay	164	114	
Debt service:			
Principal	392	429	133
Interest and other fiscal charges	87	96	58
Total expenditures	15,601	15,433	7,836
Excess (deficiency) of revenues over (under) expenditures	(5,821)	(5,703)	2,096
Other financing sources (uses):			
Face value of loans issued	481	478	160
Transfers in	45	45	17
Transfers out	(1,338)	(1,277)	(1,180)
Total other financing sources (uses)	(812)	(754)	(1,003)
Net change in fund balance	(6,633)	(6,457)	933
Fund balances at beginning of year	6,633	13,079	13,079
Fund balances at end of year	\$	6,622	14,172



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Flood Control District Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Taxes	\$ 2,225	2,225	2,910
Revenue from use of money and property	100	100	104
Aid from other governmental agencies:			
State		300	349
Federal			1
Charges for current services	58	58	33
Other revenue	2,751	2,210	2,370
Total revenues	5,134	4,893	5,767
Expenditures:			
Current:			
Public protection:			
Flood control district	6,170	7,377	6,609
Total public protection	6,170	7,377	6,609
Total expenditures	6,170	7,377	6,609
Deficiency of revenues under expenditures	(1,036)	(2,484)	(842)
Net change in fund balance	(1,036)	(2,484)	(842)
Fund balances at beginning of year	1,036	20,403	20,403
Fund balances at end of year	\$	17,919	19,561



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Housing Authority Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Revenue from use of money and property	\$		318
Aid from other governmental agencies:			
State	647	648	
Federal	93,417	95,812	91,225
Other	753	2,462	2,181
Charges for current services	1,548	1,548	517
Other revenue	2,091	1,328	345
Total revenues	98,456	101,798	94,586
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	100,968	103,280	96,003
Total public assistance	100,968	103,280	96,003
Debt service:			
Principal	131	131	131
Interest and other fiscal charges	35	35	35
Total expenditures	101,134	103,446	96,169
Deficiency of revenues under expenditures	(2,678)	(1,648)	(1,583)
Other financing sources (uses):			
Transfers in	3,090	3,090	2,855
Transfers out	(411)	(2,152)	(2,152)
Total other financing sources (uses)	2,679	938	703
Net change in fund balance	1	(710)	(880)
Fund balances at beginning of year	(1)	13,880	13,880
Fund balances at end of year	\$	13,170	13,000



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Realignment Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Aid from other governmental agencies:			
State	\$ 269,385	269,385	290,470
Total revenues	269,385	269,385	290,470
Expenditures:			
Current:			
Health and sanitation:			
Mental health realignment	1,892	1,892	
Health realignment	2,405	2,405	
Total health and sanitation	4,297	4,297	
Public assistance:			
Social services realignment	1,231	1,231	
Total public assistance	1,231	1,231	
Total expenditures	5,528	5,528	
Excess of revenues over expenditures	263,857	263,857	290,470
Other financing sources (uses):			
Transfers out	(280,951)	(280,951)	(322,212)
Total other financing sources (uses)	(280,951)	(280,951)	(322,212)
Net change in fund balance	(17,094)	(17,094)	(31,742)
Fund balances at beginning of year	17,094	31,803	31,803
Fund balances at end of year	\$	14,709	61



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Public Safety Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Aid from other governmental agencies:			
State	\$ 201,967	201,967	222,218
Total revenues	201,967	201,967	222,218
Excess of revenues over expenditures	201,967	201,967	222,218
Other financing sources (uses):			
Transfers out	(202,135)	(210,347)	(210,347)
Total other financing sources (uses)	(202,135)	(210,347)	(210,347)
Net change in fund balance	(168)	(8,380)	11,871
Fund balances at beginning of year	168	9,978	9,978
Fund balances at end of year	\$	1,598	21,849



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
IHSS Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Revenue from use of money and property	\$		41
Total revenues			41
Expenditures:			
Current:			
Public assistance:			
IHSS Public authority	10,236	10,758	8,183
Total public assistance	10,236	10,758	8,183
Total expenditures	10,236	10,758	8,183
Deficiency of revenues under expenditures	(10,236)	(10,758)	(8,142)
Other financing sources:			
Transfers in	9,983	11,221	7,850
Total other financing sources	9,983	11,221	7,850
Net change in fund balance	(253)	463	(292)
Fund balances at beginning of year	253	335	335
Fund balances at end of year	\$	798	43



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Other Special Districts Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Fines, forfeitures and penalties	\$ 16	16	29
Revenue from use of money and property	4	4	15
Aid from other governmental agencies:			
State	67	87	46
Charges for current services	125	125	167
Total revenues	212	232	257
Expenditures:			
Current:			
Public protection:			
Agriculture weights and Measure - Fish and Game	39	85	61
Total public protection	39	85	61
Public ways and facilities:			
Special Aviation	72	92	46
Total public ways and facilities	72	92	46
Total expenditures	111	177	107
Excess of revenues over expenditures	101	55	150
Other financing sources (uses):			
Transfers out	(125)	(141)	(70)
Total other financing sources (uses)	(125)	(141)	(70)
Net change in fund balance	(24)	(86)	80
Fund balances at beginning of year	24	363	363
Fund balances at end of year	\$	277	443





Combining Financials Enterprise Funds

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

AIRPORT FUND

This fund is used to account for the maintenance, operations and development of County airports. A major objective of the airport program is to purchase and develop airport property in order to create tax revenues and create jobs in the private sector.

WASTEWATER MANAGEMENT FUND

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

SANITATION DISTRICTS FUND

This fund is used to account for the activities of all individual sanitation districts governed by the County Board of Supervisors.



**COMBINING STATEMENT OF NET ASSETS
ENTERPRISE FUNDS
June 30, 2005
(In Thousands)**

	Airport Fund	Wastewater Management Fund	Sanitation Districts Fund	Total Enterprise Funds
ASSETS				
Current assets:				
Equity in pooled cash and investments	\$ 6,436	2,677	59,824	68,937
Collections in transit	4		5	9
Imprest cash	1	1		2
Receivables, net	301	19	560	880
Due from other funds	1	935		936
Advances to other funds	9,312			9,312
Total current assets	16,055	3,632	60,389	80,076
Noncurrent assets:				
Capital assets:				
Land	9,588	20	1,069	10,677
Construction and contracts in progress	8,053		8,759	16,812
Buildings and equipment	40,841	915	2,182	43,938
Infrastructure	139		64,782	64,921
Accumulated depreciation	(19,864)	(514)	(28,389)	(48,767)
Total noncurrent assets	38,757	421	48,403	87,581
Total assets	54,812	4,053	108,792	167,657
LIABILITIES				
Current liabilities:				
Accounts payable	982	36	1,143	2,161
Accrued payroll	118	153		271
Due to other funds	174	96	977	1,247
Advances from other funds			239	239
Unearned revenue	264			264
Bonds, loans and notes payable	180		1	181
Compensated absences	14	18		32
Total current liabilities	1,732	303	2,360	4,395
Noncurrent liabilities:				
Bonds, loans and notes payable	2,652		93	2,745
Compensated absences	126	166		292
Total noncurrent liabilities	2,778	166	93	3,037
Total liabilities	4,510	469	2,453	7,432
NET ASSETS				
Invested in capital assets, net of related debt	35,925	421	48,070	84,416
Unrestricted net assets	14,377	3,163	58,269	75,809
Total net assets	\$ 50,302	3,584	106,339	160,225



**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS - ENTERPRISE FUNDS
For the Year Ended June 30, 2005
(In Thousands)**

	Airport Fund	Wastewater Management Fund	Sanitation Districts Fund	Total Enterprise Funds
OPERATING REVENUES				
Charges for services	\$ 8,411	5,356	17,181	30,948
Miscellaneous		22		22
Total operating revenues	8,411	5,378	17,181	30,970
OPERATING EXPENSES				
Salaries	2,501	3,245		5,746
Repairs and maintenance	1,666	55	3,684	5,405
Equipment rental	216	322		538
Sewage processing			13,617	13,617
Contracted services	2,094	898		2,992
Depreciation	911	23	1,335	2,269
Utilities	132	10		142
Other operating expenses	343	106	1,913	2,362
Total operating expenses	7,863	4,659	20,549	33,071
Operating income (loss)	548	719	(3,368)	(2,101)
NONOPERATING REVENUES (EXPENSES)				
Interest and dividends	146	47	1,536	1,729
Grants	3,649		19	3,668
Interest expense	(169)		(15)	(184)
Other non-operating expenses	(1)			(1)
Total non-operating revenues (expenses)	3,625	47	1,540	5,212
Income before contributions and transfers	4,173	766	(1,828)	3,111
Capital contributions			1,036	1,036
Transfers out	(617)	(147)		(764)
Change in net assets	3,556	619	(792)	3,383
Net assets at beginning of year	46,746	2,965	107,131	156,842
Net assets at end of year	\$ 50,302	3,584	106,339	160,225



**COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
For the Year Ended June 30, 2005
(In Thousands)**

	Airport Fund	Wastewater Management Fund	Sanitation Districts Fund	Total Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 9,232	5,822	17,046	32,100
Cash received from other funds	133		326	459
Cash payments to suppliers	(3,231)	(318)	(16,097)	(19,646)
Cash payments to employees	(2,502)	(3,264)		(5,766)
Cash payments to other funds	(2,220)	(1,110)	(4,445)	(7,775)
Net cash provided (used) by operating activities	1,412	1,130	(3,170)	(628)
Cash flows from non-capital financing activities:				
Operating grants	3,647		19	3,666
Transfers to other funds	(617)	(147)		(764)
Advances from other funds			(20)	(20)
Advances to other funds	100		135	235
Net cash provided (used) by non-capital financing activities	3,130	(147)	134	3,117
Cash flows from capital and related financing activities:				
Capital grants revenue			1,035	1,035
Acquisition of capital assets	(2,461)		(3,736)	(6,197)
Retirement of capital leases, bonds and loans	(167)		(201)	(368)
Bond sale proceeds and loans received			100	100
Interest paid on long-term debt	(169)		(15)	(184)
Net cash used for capital and related financing activities	(2,797)		(2,817)	(5,614)
Cash flows from investing activities:				
Interest	120	39	1,376	1,535
Net increase (decrease) in cash and cash equivalents	1,865	1,022	(4,477)	(1,590)
Cash and cash equivalents at beginning of year	4,576	1,656	64,306	70,538
Cash and cash equivalents at end of year	6,441	2,678	59,829	68,948
Reconciliation of operating income (loss):				
Operating income (loss)	548	719	(3,368)	(2,101)
Adjustments to reconcile:				
Increase (decrease) in compensated absences	(3)	(17)		(20)
Increase (decrease) in accrued payroll	2	(1)		1
Increase (decrease) in due to other funds	(936)	(35)	(776)	(1,747)
Increase (decrease) in accounts payable	(64)	(2)	(551)	(617)
Increase (decrease) in deferred credits and other liabilities	(15)			(15)
Decrease (Increase) in accounts and notes receivable	836	(2)	(138)	696
Decrease (Increase) in due from other funds	133	445	328	906
Depreciation	911	23	1,335	2,269
Net cash provided (used) by operating activities	1,412	1,130	(3,170)	(628)
Non-cash investing and capital financing activities:				
Accrued Interest	40		160	200
Capital acquisitions included in accounts payable	719		996	1,715
Total non-cash investing and capital financing activities	\$ 759		1,156	1,915



Combining Financials Internal Service Funds

INTERNAL SERVICE FUNDS

Internal service funds are established to account for services furnished to other county departments and are financed primarily by these service charges. Because they are exempt from budgetary control, they are free to employ commercial accounting techniques, and are often used in situations where a more accurate determination of operating results is desired.

ROAD AND COMMUNICATION EQUIPMENT FUND

This fund was established to account for the financing of public works and communications equipment provided to other county departments on a cost reimbursement basis.

PURCHASING FUND

This fund accounts for the financing of materials and supplies provided to county departments and provides printing and record storage services; all on a cost reimbursement basis.

SPECIAL DISTRICT LOANS FUND

This fund was established to provide financing for start up services for new and existing county service districts on a cost reimbursement basis.

RISK FINANCING FUND

This fund was established to account for all of the county's uninsured risk management activities.

FLEET SERVICES FUND

This fund was established to account for the financing of General Services' Fleet vehicles provided to other County departments on a cost reimbursement basis.

FACILITIES MANAGEMENT FUND

This fund was established to account for the financing of public service utilities, property management, architectural and engineering services and mail services provided to other county departments on a cost reimbursement basis.

INFORMATION TECHNOLOGY FUND

This fund was established to account for the financing of software applications for human resources, payroll, and financial systems as well as telecommunications services provided to other county departments on a cost reimbursement basis.

OTHER MISCELLANEOUS FUND

This fund was established to provide for the financing of clothing and personal sundry items for persons institutionalized at various County facilities.

Combining Financials Internal Service Funds



**COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2005
(In Thousands)**

	Road and Communication Equipment Fund	Purchasing Fund	Special District Loans Fund	Risk Financing Fund
ASSETS				
Current assets:				
Equity in pooled cash and investments	\$ 12,312	3,057	601	81,920
Collections in transit	46			
Imprest cash				
Receivables, net	168	30		1,265
Due from other funds	41	542	5	881
Advances to other funds			300	296
Inventory of materials and supplies		103		
Total current assets	12,567	3,732	906	84,362
Noncurrent assets:				
Capital assets:				
Buildings and equipment	24,682	1,028		
Accumulated depreciation	(13,207)	(750)		
Total noncurrent assets	11,475	278		
Total assets	24,042	4,010	906	84,362
LIABILITIES				
Current liabilities:				
Accounts payable	148	179		2,300
Accrued payroll		369		
Due to other funds	28	64		1,572
Bonds, loans and notes payable		11		
Compensated absences		44		
Claims and judgments				43,251
Total current liabilities	176	667		47,123
Noncurrent liabilities:				
Bonds, loans and notes payable				
Compensated absences		399		
Claims and judgments				60,318
Total noncurrent liabilities		399		60,318
Total liabilities	176	1,066		107,441
NET ASSETS				
Invested in capital assets, net of related debt	11,475	267		
Unrestricted net assets	12,391	2,677	906	(23,079)
Total net assets	\$ 23,866	2,944	906	(23,079)



Combining Financials Internal Service Funds

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2005
(In Thousands)

(Continued)	Fleet Services Fund	Facilities Management Fund	Information Technology Fund	Other Miscellaneous Fund	Total Internal Service Funds
ASSETS					
Current assets:					
Equity in pooled cash and investments \$	19,336	4,152	40,574	1,321	163,273
Collections in transit	37	1	847	72	1,003
Imprest cash		2			2
Receivables, net	244	1,515	1,822		5,044
Due from other funds	731	5,056	9,059		16,315
Advances to other funds					596
Inventory of materials and supplies	373	34		88	598
Total current assets	20,721	10,760	52,302	1,481	186,831
Noncurrent assets:					
Capital assets:					
Buildings and equipment	74,688	1,153	47,696	281	149,528
Accumulated depreciation	(38,904)	(823)		(227)	(53,911)
Total noncurrent assets	35,784	330	47,696	54	95,617
Total assets	56,505	11,090	99,998	1,535	282,448
LIABILITIES					
Current liabilities:					
Accounts payable	1,604	3,238	8,325	247	16,041
Accrued payroll	208	988			1,565
Due to other funds	139	6,249	43,866	51	51,969
Bonds, loans and notes payable		165			176
Compensated absences	27	153			224
Claims and judgments					43,251
Total current liabilities	1,978	10,793	52,191	298	113,226
Noncurrent liabilities:					
Bonds, loans and notes payable		3,483			3,483
Compensated absences	242	1,375			2,016
Claims and judgments					60,318
Total noncurrent liabilities	242	4,858			65,817
Total liabilities	2,220	15,651	52,191	298	179,043
NET ASSETS					
Invested in capital assets, net of related debt	35,784	330	47,696	54	95,606
Unrestricted net assets	18,501	(4,891)	111	1,183	7,799
Total net assets	\$ 54,285	(4,561)	47,807	1,237	103,405

Combining Financials Internal Service Funds



**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS-INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2005
(In Thousands)**

	Road and Communication Equipment Fund	Purchasing Fund	Special District Loans Fund	Risk Financing Fund	Fleet Services Fund
OPERATING REVENUES					
Charges for services	\$ 4,950	7,972		36,999	26,089
Miscellaneous		105			
Total operating revenues	4,950	8,077		36,999	26,089
OPERATING EXPENSES					
Salaries		5,414			4,131
Repairs and maintenance	2,154	183			4,173
Equipment rental		21			30
Contracted services		1,422			1,577
Depreciation	1,750	87			8,371
Utilities		173			305
Cost of material		683			2,211
Claims and judgments				42,968	
Fuel	811	2			6,431
Other operating expenses	260	109			282
Total operating expenses	4,975	8,094		42,968	27,511
Operating income (loss)	(25)	(17)		(5,969)	(1,422)
NONOPERATING REVENUES (EXPENSES)					
Interest and dividends	278	55			393
Grants					
Interest expense		(2)			
Loss on disposal of capital assets	(165)				(425)
Other non-operating revenues	10				45
Other non-operating expenses		(17)			
Total non-operating revenues (expenses)	123	36			13
Income before transfers	98	19		(5,969)	(1,409)
Transfers in	176			420	499
Transfers out		(248)			(177)
Change in net assets	274	(229)		(5,549)	(1,087)
Net assets at beginning of year	23,592	3,173	906	(17,530)	55,372
Net assets at end of year	\$ 23,866	2,944	906	(23,079)	54,285



Combining Financials Internal Service Funds

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS-INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2005
(In Thousands)**

(Continued)	Facilities Management Fund	Information Technology Fund	Other Miscellaneous Fund	Total Internal Service Funds
OPERATING REVENUES				
Charges for services	\$ 73,626	101,878	3,921	255,435
Miscellaneous	912			1,017
Total operating revenues	74,538	101,878	3,921	256,452
OPERATING EXPENSES				
Salaries	20,042			29,587
Repairs and maintenance	18,000		22	24,532
Equipment rental	1,115		61	1,227
Contracted services	9,817	103,492	985	117,293
Depreciation	72		36	10,316
Utilities	21,759			22,237
Cost of material			1,378	4,272
Claims and judgments				42,968
Fuel	196		1	7,441
Other operating expenses	6,935		43	7,629
Total operating expenses	77,936	103,492	2,526	267,502
Operating income (loss)	(3,398)	(1,614)	1,395	(11,050)
NONOPERATING REVENUES (EXPENSES)				
Interest and dividends				726
Grants	243			243
Interest expense	(123)			(125)
Loss on disposal of capital assets				(590)
Other non-operating revenues				55
Other non-operating expenses				(17)
Total non-operating revenues (expenses)	120			292
Income before transfers	(3,278)	(1,614)	1,395	(10,758)
Transfers in	1,096	2,257		4,448
Transfers out	(891)		(2,231)	(3,547)
Change in net assets	(3,073)	643	(836)	(9,857)
Net assets at beginning of year	(1,488)	47,164	2,073	113,262
Net assets at end of year	\$ (4,561)	47,807	1,237	103,405

Combining Financials Internal Service Funds



COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Year Ended June 30, 2005 (In Thousands)

	Road and Communication Equipment Fund	Purchasing Fund	Special District Loans Fund	Risk Financing Fund	Fleet Services Fund
Cash flows from operating activities:					
Cash received from customers	\$ 4,992	8,052			26,299
Cash received from other funds		201		38,218	
Cash payments to suppliers	(257)	(954)		(31,059)	(12,559)
Cash payments to employees		(5,338)			(4,127)
Cash payments to other funds	(3,836)	(1,398)	(1)	(6,911)	(3,826)
Net cash provided (used) by operating activities	899	563	(1)	248	5,787
Cash flows from non-capital financing activities:					
Operating grants					
Transfers from other funds	176			420	499
Transfers to other funds		(248)			(177)
Advances to other funds			161		
Net cash provided (used) by non-capital financing activities	176	(248)	161	420	322
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(1,888)	(11)			(4,896)
Proceeds from sale of assets	220				845
Retirement of capital leases, bonds and loans		(44)			
Bond sale proceeds and loans received					
Interest paid on long-term debt		(2)			(14)
Net cash provided (used) by capital and related financing activities	(1,668)	(57)			(4,065)
Cash flows from investing activities:					
Interest	249	38			328
Net increase (decrease) in cash and cash equivalents	(344)	296	160	668	2,372
Cash and cash equivalents at beginning of year	12,702	2,761	441	81,252	17,001
Cash and cash equivalents at end of year	12,358	3,057	601	81,920	19,373
Reconciliation of operating income (loss):					
Operating income (loss)	(25)	(17)		(5,969)	(1,422)
Adjustments to reconcile:					
Increase (decrease) in compensated absences					
		46			2
Increase (decrease) in accrued payroll					
		38			1
Increase (decrease) in due to other funds					
	(634)	(41)		(1,842)	(95)
Increase (decrease) in accounts payable					
	(234)	144		(481)	(1,436)
Increase (decrease) in claims and judgments					
				7,259	
Increase (decrease) in deferred credits and other liabilities					
Decrease (increase) in accounts and notes receivable					
	(90)	(25)		(1,265)	74
Decrease (increase) in due from other funds					
	132	200	(1)	2,546	137
Decrease (increase) in Inventory of materials and supplies					
		131			155
Depreciation					
	1,750	87			8,371
Net cash provided (used) by operating activities	899	563	(1)	248	5,787
Non-cash investing and capital financing activities:					
Accrued Interest	79	17			124
Adjustment to capital leases		11			
Capital acquisitions included in accounts payable	142				814
Total non-cash investing and capital financing activities	\$ 221	28			938



Combining Financials Internal Service Funds

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2005
(In Thousands)

(Continued)	Facilities Management Fund	Information Technology Fund	Other Miscellaneous Fund	Total Internal Service Funds
Cash flows from operating activities:				
Cash received from customers	\$ 73,716	680	3,921	117,660
Cash received from other funds		101,420	8	139,847
Cash payments to suppliers	(48,597)	(104,738)	(2,523)	(200,687)
Cash payments to employees	(20,035)			(29,500)
Cash payments to other funds	(7,131)	(217)	(183)	(23,503)
Net cash provided (used) by operating activities	(2,047)	(2,855)	1,223	3,817
Cash flows from non-capital financing activities:				
Operating grants	243			243
Transfers from other funds	1096	2,257		4,448
Transfers to other funds	(891)		(2,231)	(3,547)
Advances to other funds				161
Net cash provided (used) by non-capital financing activities	448	2,257	(2,231)	885
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(91)	(643)		(7,529)
Proceeds from sale of assets				1,065
Retirement of capital leases, bonds and loans	(115)			(159)
Bond sale proceeds and loans received	1,785			1,785
Interest paid on long-term debt	(123)			(139)
Net cash provided (used) by capital and related financing activities	1,456	(643)		(4,977)
Cash flows from investing activities:				
Interest				615
Net increase (decrease) in cash and cash equivalents	(143)	(1,241)	(1,008)	760
Cash and cash equivalents at beginning of year	4,298	42,662	2,401	163,518
Cash and cash equivalents at end of year	4,155	41,421	1,393	164,278
Reconciliation of operating income (loss):				
Operating income (loss)	(3,398)	(1,614)	1,395	(11,050)
Adjustments to reconcile:				
Increase (decrease) in compensated absences	39			87
Increase (decrease) in accrued payroll	2			41
Increase (decrease) in due to other funds	1,265	(217)	(183)	(1,747)
Increase (decrease) in accounts payable	839	(1,245)	(13)	(2,426)
Increase (decrease) in claims and judgments				7,259
Increase (decrease) in deferred credits and other liabilities	(43)			(43)
Decrease (Increase) in accounts and notes receivable	(1,222)	675		(1,853)
Decrease (Increase) in due from other funds	401	(454)	8	2,969
Decrease (Increase) in Inventory of materials and supplies	(2)		(20)	264
Depreciation	72		36	10,316
Net cash provided (used) by operating activities	(2,047)	(2,855)	1,223	3,817
Non-cash investing and capital financing activities:				
Accrued interest				220
Adjustment to capital leases				11
Capital acquisitions included in accounts payable				956
Total non-cash investing and capital financing activities \$				1,187





Combining Financials Agency Funds

PROPERTY TAX COLLECTIONS FUNDS

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

OTHER AGENCY FUNDS

These funds maintain assets held in an agent capacity for other governments, organizations and individuals. These assets do not support the county's programs or services. Any portion of agency fund assets held at fiscal year end for other funds are reported in those funds rather than in the agency funds.

Combining Financials Agency Funds



COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Agency Funds
For the Year Ended June 30,2005
(In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Equity in pooled cash and investments	\$ 67,965	11,565,718	11,580,009	53,674
Cash with fiscal agent	91		91	
Collections in transit	10,506	5,029	10,505	5,030
Receivables, net	917	715,514	713,837	2,594
Taxes receivable, net	201,044	4,020,954	4,221,998	
Total assets	280,523	16,307,215	16,526,440	61,298
LIABILITIES				
Accounts payable	15,933	1,379,501	1,390,762	4,672
Due to other governments	264,590	16,149,538	16,357,502	56,626
Total liabilities	280,523	17,529,039	17,748,264	61,298
OTHER AGENCY FUNDS				
ASSETS				
Equity in pooled cash and investments	359,774	21,320,366	21,327,980	352,161
Cash with fiscal agent	13,258	12,493	14,342	11,409
Collections in transit	4,308	5,820	5,298	4,830
Imprest cash	4			4
Receivables, net	19,441	50,450	43,446	26,445
Taxes receivable, net	61,101		61,101	
Total assets	457,886	21,389,130	21,452,166	394,849
LIABILITIES				
Accounts payable	45,897	1,539,877	1,544,768	41,006
Due to other governments	350,888	2,901,466	2,898,511	353,843
Amount due for commercial paper notes	61,101		61,101	
Total liabilities	457,886	4,441,343	4,504,380	394,849
TOTAL AGENCY FUNDS				
ASSETS				
Equity in pooled cash and investments	427,739	32,886,084	32,907,988	405,835
Cash with fiscal agent	13,349	12,493	14,433	11,409
Collections in transit	14,814	10,849	15,803	9,860
Imprest cash	4			4
Receivables, net	20,358	765,964	757,283	29,039
Taxes receivable, net	262,145	4,020,954	4,283,099	
Total assets	738,409	37,696,344	37,978,606	456,147
LIABILITIES				
Accounts payable	61,830	2,919,378	2,935,530	45,678
Due to other governments	615,478	19,051,004	19,256,013	410,469
Amount due for commercial paper notes	61,101		61,101	
Total liabilities	\$ 738,409	21,970,382	22,252,644	456,147