



Combining and Individual Fund Statements and Schedules and Supplemental Information



NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specific purposes.

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.

HOUSING AND COMMUNITY DEVELOPMENT FUND

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

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.



Combining Financial Statements/Schedules Governmental Funds

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 nonprofit corporation 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 DISTRICTS 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.

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.

IN HOME SUPPORT SERVICES (IHSS) PUBLIC AUTHORITY 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 REVENUE FUND

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



DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

PENSION OBLIGATION BONDS FUND

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

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust 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 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 count 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.



Combining Financial Statements/Schedules Governmental Funds

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007
(In Thousands)**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 295,840	9,799	28,659	334,298
Cash with fiscal agents	1,292		4,729	6,021
Investments with fiscal agents	53,594			53,594
Receivables, net	120,510	724	10,138	131,372
Property taxes receivables, net	628	132	57	817
Due from other funds	4,938	1,843	3,330	10,111
Advances to other funds		64		64
Inventories	1,874			1,874
Deposits with others	97			97
Prepaid items	1		679	680
Restricted assets:				
Cash with fiscal agents	181	7		188
Investments with fiscal agents	48,847	53,094	55,277	157,218
Total assets	527,802	65,663	102,869	696,334
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	19,231		10,680	29,911
Accrued payroll	1,353			1,353
Due to other funds	87,500	125	6,438	94,063
Advances from other funds	161		4,229	4,390
Deferred revenues	19,151	65	141	19,357
Unearned revenue	4,672	23	485	5,180
Total liabilities	132,068	213	21,973	154,254
Fund balances				
Reserved fund balance:				
Reserved for encumbrances	36,237		5,044	41,281
Reserved for loans, advances and prepaids	40,293	64	1,679	42,036
Reserved for inventories	1,874			1,874
Reserved for debt service	47,158	65,386		112,544
Reserved for other purposes	76,039		250	76,289
Unreserved:				
Designated for subsequent years' expenditures	626			626
Designated for landfill postclosure and landfill closure costs	69,694			69,694
Undesignated	123,813		73,923	197,736
Total fund balances	395,734	65,450	80,896	542,080
Total liabilities and fund balances	\$ 527,802	65,663	102,869	696,334

Combining Financial Statements/Schedules Governmental Funds



**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds
June 30, 2007
(In Thousands)**

	Road Fund	Housing and Community Development Fund	Air Pollution Fund	Lighting Maintenance District Fund
ASSETS				
Pooled cash and investments	\$ 97,838	3,507	21,132	761
Cash with fiscal agents	1,292			
Investments with fiscal agents				
Receivables, net	10,647	34,127	2,711	11
Property taxes receivables, net				16
Due from other funds	2,576	252	54	1
Inventories	1,480		136	
Deposits with others	13			
Prepaid items				
Restricted assets:				
Cash with fiscal agents				
Investments with fiscal agents				
Total assets	113,846	37,886	24,033	789
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	12,070	868	1,234	94
Accrued payroll	670		246	
Due to other funds	1,864	4,313	152	35
Advances from other funds				
Deferred revenues	470			14
Unearned revenue	403	4	486	16
Total liabilities	15,477	5,185	2,118	159
Fund balances				
Reserved fund balance:				
Reserved for encumbrances	24,008		8,243	5
Reserved for loans, advances and prepaids		32,705		
Reserved for inventories	1,480		136	
Reserved for debt service				
Reserved for other purposes	55,362			16
Unreserved:				
Designated for subsequent years' expenditures			450	
Designated for landfill postclosure and landfill closure costs				
Undesignated	17,519	(4)	13,086	609
Total fund balances	98,369	32,701	21,915	630
Total liabilities and fund balances	\$ 113,846	37,886	24,033	789



Combining Financial Statements/Schedules Governmental Funds

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds
June 30, 2007
(In Thousands)**

(Continued)	County Library Fund	Asset Forfeiture Program Fund	Inmate Welfare Program Fund	Inactive Wastesites Fund
ASSETS				
Pooled cash and investments	\$ 12,815	6,006	4,759	16,005
Cash with fiscal agents				
Investments with fiscal agents				53,594
Receivables, net	238	81	432	1,247
Property taxes receivables, net	490			
Due from other funds	40	7	10	128
Inventories	62	28	167	
Deposits with others				
Prepaid items				
Restricted assets:				
Cash with fiscal agents				
Investments with fiscal agents				
Total assets	13,645	6,122	5,368	70,974
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	834	8	103	568
Accrued payroll	368			30
Due to other funds	511	88	153	280
Advances from other funds				
Deferred revenues	410			
Unearned revenue	433			340
Total liabilities	2,556	96	256	1,218
Fund balances				
Reserved fund balance:				
Reserved for encumbrances	607	25	178	62
Reserved for loans, advances and prepaids				
Reserved for inventories	62	28	167	
Reserved for debt service				
Reserved for other purposes				
Unreserved:				
Designated for subsequent years' expenditures	87			
Designated for landfill postclosure and landfill closure costs				69,694
Undesignated	10,333	5,973	4,767	
Total fund balances	11,089	6,026	5,112	69,756
Total liabilities and fund balances	\$ 13,645	6,122	5,368	70,974

Combining Financial Statements/Schedules Governmental Funds



**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds
June 30, 2007
(In Thousands)
(Continued)**

	Cable TV Fund	Park Land Dedication Fund	SANCAL Fund	County Service District Funds
ASSETS				
Pooled cash and investments	\$ 2,365	10,145	97	18,438
Cash with fiscal agents				
Investments with fiscal agents				
Receivables, net	34	136		541
Property taxes receivables, net				61
Due from other funds	16			84
Inventories	1			
Deposits with others				
Prepaid items				
Restricted assets:				
Cash with fiscal agents				
Investments with fiscal agents			944	
Total assets	2,416	10,281	1,041	19,124
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	14	43	4	1,435
Accrued payroll	39			
Due to other funds	15	392		261
Advances from other funds				161
Deferred revenues				52
Unearned revenue				349
Total liabilities	68	435	4	2,258
Fund balances				
Reserved fund balance:				
Reserved for encumbrances	295	1,689		108
Reserved for loans, advances and prepaids				
Reserved for inventories	1			
Reserved for debt service				
Reserved for other purposes				1,271
Unreserved:				
Designated for subsequent years' expenditures				89
Designated for landfill postclosure and landfill closure costs				
Undesignated	2,052	8,157	1,037	15,398
Total fund balances	2,348	9,846	1,037	16,866
Total liabilities and fund balances	\$ 2,416	10,281	1,041	19,124



Combining Financial Statements/Schedules Governmental Funds

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds
June 30, 2007
(In Thousands)**

(Continued)	Flood Control District Fund	Housing Authority Fund	Public Safety Fund	In Home Support Services Fund
ASSETS				
Pooled cash and investments	\$ 23,645	33,307	43,858	508
Cash with fiscal agents				
Investments with fiscal agents				
Receivables, net	2,458	11,115	40,544	16
Property taxes receivables, net	61			
Due from other funds	1,633	31	100	
Inventories				
Deposits with others		84		
Prepaid items		1		
Restricted assets:				
Cash with fiscal agents		181		
Investments with fiscal agents		625		
Total assets	27,797	45,344	84,502	524
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	724	1,075		98
Accrued payroll				
Due to other funds	623	1,712	76,575	400
Advances from other funds				
Deferred revenues	52	2,140		
Unearned revenue	62	2,579		
Total liabilities	1,461	7,506	76,575	498
Fund balances				
Reserved fund balance:				
Reserved for encumbrances			1,000	17
Reserved for loans, advances and prepaids		7,588		
Reserved for inventories				
Reserved for debt service		250		
Reserved for other purposes	19,095	295		
Unreserved:				
Designated for subsequent years' expenditures				
Designated for landfill postclosure and landfill closure costs				
Undesignated	7,241	29,705	6,927	9
Total fund balances	26,336	37,838	7,927	26
Total liabilities and fund balances	\$ 27,797	45,344	84,502	524

Combining Financial Statements/Schedules Governmental Funds



**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds
June 30, 2007
(In Thousands)
(Continued)**

	Other Special Districts Funds	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
ASSETS			
Pooled cash and investments	\$ 654		295,840
Cash with fiscal agents			1,292
Investments with fiscal agents			53,594
Receivables, net	2	16,170	120,510
Property taxes receivables, net			628
Due from other funds	6		4,938
Inventories			1,874
Deposits with others			97
Prepaid items			1
Restricted assets:			
Cash with fiscal agents			181
Investments with fiscal agents		47,278	48,847
Total assets	662	63,448	527,802
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable		59	19,231
Accrued payroll			1,353
Due to other funds	126		87,500
Advances from other funds			161
Deferred revenues		16,013	19,151
Unearned revenue			4,672
Total liabilities	126	16,072	132,068
Fund balances			
Reserved fund balance:			
Reserved for encumbrances			36,237
Reserved for loans, advances and prepaids			40,293
Reserved for inventories			1,874
Reserved for debt service		46,908	47,158
Reserved for other purposes			76,039
Unreserved:			
Designated for subsequent years' expenditures			626
Designated for landfill postclosure and landfill closure costs			69,694
Undesignated	536	468	123,813
Total fund balances	536	47,376	395,734
Total liabilities and fund balances	\$ 662	63,448	527,802



Combining Financial Statements/Schedules Governmental Funds

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Debt Service Funds
June 30, 2007
(In Thousands)**

	Pension Obligation Bonds Fund	SANCAL Fund	Redevelopment Agency Fund	Total Debt Service Funds
ASSETS				
Pooled cash and investments	\$ 6,984	1,070	1,745	9,799
Receivables, net	247	449	28	724
Property taxes receivables, net			132	132
Due from other funds	1,843			1,843
Advances to other funds		64		64
Restricted assets:				
Cash with fiscal agents	7			7
Investments with fiscal agents	18,279	33,655	1,160	53,094
Total assets	27,360	35,238	3,065	65,663
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds	32		93	125
Deferred revenues			65	65
Unearned revenue			23	23
Total liabilities	32		181	213
Fund balances				
Reserved fund balance:				
Reserved for loans, advances and prepaids		64		64
Reserved for debt service	27,328	35,174	2,884	65,386
Total fund balances	27,328	35,238	2,884	65,450
Total liabilities and fund balances	\$ 27,360	35,238	3,065	65,663

Combining Financial Statements/Schedules Governmental Funds



**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Capital Projects Funds
June 30, 2007
(In Thousands)**

	Capital Outlay Fund	Edgemoor Development Fund	SANCAL Fund	Redevelopment Agency Fund	Total Capital Projects Funds
ASSETS					
Pooled cash and investments	\$ 5,727	18,766		4,166	28,659
Cash with fiscal agents	4,729				4,729
Receivables, net	7,860	256	878	1,144	10,138
Property taxes receivables, net				57	57
Due from other funds	3,237			93	3,330
Prepaid items				679	679
Restricted assets:					
Investments with fiscal agents			55,277		55,277
Total assets	21,553	19,022	56,155	6,139	102,869
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	7,138	1	3,541		10,680
Due to other funds	6,092	26	53	267	6,438
Advances from other funds				4,229	4,229
Deferred revenues				141	141
Unearned revenue	460			25	485
Total liabilities	13,690	27	3,594	4,662	21,973
Fund balances					
Reserved fund balance:					
Reserved for encumbrances		5,044			5,044
Reserved for loans, advances and prepaids				1,679	1,679
Reserved for other purposes		250			250
Unreserved:					
Undesignated	7,863	13,701	52,561	(202)	73,923
Total fund balances	7,863	18,995	52,561	1,477	80,896
Total liabilities and fund balances	\$ 21,553	19,022	56,155	6,139	102,869



Combining Financial Statements/Schedules Governmental Funds

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2007
(In Thousands)**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 302,565	1,744	232	304,541
Licenses, permits and franchise fees	10,055			10,055
Fines, forfeitures and penalties	3,103		4	3,107
Revenue from use of money and property	18,163	3,892	4,172	26,227
Aid from other governmental agencies:				
State	70,384		6,157	76,541
Federal	115,102		1,309	116,411
Other	7,479		75	7,554
Charges for current services	55,767			55,767
Other revenue	33,012	6,692	3,749	43,453
Total revenues	615,630	12,328	15,698	643,656
Expenditures:				
Current:				
General government	3,426	5,250	534	9,210
Public protection	5,915		243	6,158
Public ways and facilities	72,950			72,950
Health and sanitation	37,435			37,435
Public assistance	115,059			115,059
Education	31,804			31,804
Recreation and cultural	2,265			2,265
Capital outlay	64,708		56,119	120,827
Debt service:				
Principal	3,371	70,445		73,816
Interest and fiscal charges	26,902	78,350		105,252
Bond issuance costs		885		885
Total expenditures	363,835	154,930	56,896	575,661
Excess (deficiency) of revenues over (under) expenditures	251,795	(142,602)	(41,198)	67,995
Other financing sources (uses)				
Sale of capital assets	7		1,464	1,471
Issuance of bonds and loans:				
Face value of bonds issued		10,884	31,506	42,390
Face value of loans issued	462			462
Premium on issuance of bonds		606		606
Transfers in	66,812	114,772	47,267	228,851
Transfers out	(305,984)	(1,077)	(30,565)	(337,626)
Total other financing sources (uses)	(238,703)	125,185	49,672	(63,846)
Net change in fund balances	13,092	(17,417)	8,474	4,149
Fund balances at beginning of year	382,533	82,867	72,422	537,822
Increase (decrease) in Reserve for inventories	109			109
Fund balances at end of year	\$ 395,734	65,450	80,896	542,080

Combining Financial Statements/Schedules Governmental Funds



**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
For the Year Ended June 30, 2007
(In Thousands)**

	Road Fund	Housing and Community Development Fund	Air Pollution Fund	Lighting Maintenance District Fund
Revenues:				
Taxes	\$ 30,735			1,017
Licenses, permits and franchise fees	105		6,891	
Fines, forfeitures and penalties	13		1,297	
Revenue from use of money and property	2,782	14	978	31
Aid from other governmental agencies:				
State	61,176	20	6,500	15
Federal	2,075	8,532	2,494	
Other	81	962	5,017	
Charges for current services	39,698		2,121	586
Other revenue	164	96	404	
Total revenues	136,829	9,624	25,702	1,649
Expenditures:				
Current:				
General government				
Public protection				
Public ways and facilities	69,770			1,532
Health and sanitation			20,869	
Public assistance		8,956		
Education				
Recreation and cultural				
Capital outlay	55,147		123	
Debt service:				
Principal				
Interest and fiscal charges				
Total expenditures	124,917	8,956	20,992	1,532
Excess (deficiency) of revenues over (under) expenditures	11,912	668	4,710	117
Other financing sources (uses)				
Sale of capital assets			1	
Issuance of bonds and loans:				
Face value of loans issued				
Transfers in	141		54	
Transfers out	(1,775)		(611)	
Total other financing sources (uses)	(1,634)		(556)	
Net change in fund balances	10,278	668	4,154	117
Fund balances at beginning of year	88,081	32,033	17,723	513
Increase (decrease) in				
Reserve for inventories	10		38	
Fund balances at end of year	\$ 98,369	32,701	21,915	630



Combining Financial Statements/Schedules Governmental Funds

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
For the Year Ended June 30, 2007
(In Thousands)**

(Continued)	County Library Fund	Asset Forfeiture Program Fund	Inmate Welfare Program Fund	Inactive Wastesites Fund
Revenues:				
Taxes	\$ 28,298			
Licenses, permits and franchise fees				
Fines, forfeitures and penalties		1,752		2
Revenue from use of money and property	552	330	1,930	5,290
Aid from other governmental agencies:				
State	1,003		3	287
Federal				
Other				
Charges for current services	1,332			1,247
Other revenue	386		618	5
Total revenues	31,571	2,082	2,551	6,831
Expenditures:				
Current:				
General government				
Public protection		690	2,606	
Public ways and facilities				
Health and sanitation				9,541
Public assistance				
Education	31,804			
Recreation and cultural				
Capital outlay	278	27	16	
Debt service:				
Principal				
Interest and fiscal charges				
Total expenditures	32,082	717	2,622	9,541
Excess (deficiency) of revenues over (under) expenditures	(511)	1,365	(71)	(2,710)
Other financing sources (uses)				
Sale of capital assets	1			
Issuance of bonds and loans:				
Face value of loans issued				
Transfers in	3,569		500	327
Transfers out	(773)	(1,165)	(1,332)	(196)
Total other financing sources (uses)	2,797	(1,165)	(832)	131
Net change in fund balances	2,286	200	(903)	(2,579)
Fund balances at beginning of year	8,809	5,825	5,949	72,335
Increase (decrease) in				
Reserve for inventories	(6)	1	66	
Fund balances at end of year	\$ 11,089	6,026	5,112	69,756

Combining Financial Statements/Schedules Governmental Funds



**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
For the Year Ended June 30, 2007
(In Thousands)**

(Continued)	Cable TV Fund	Park Land Dedication Fund	SANCAL Fund	County Service District Funds
Revenues:				
Taxes	\$			3,889
Licenses, permits and franchise fees	2,247	812		
Fines, forfeitures and penalties				
Revenue from use of money and property	134	530	529	966
Aid from other governmental agencies:				
State				37
Federal				14
Other			23	1,389
Charges for current services	159			6,810
Other revenue	19			10
Total revenues	2,559	1,342	552	13,115
Expenditures:				
Current:				
General government	2,361		39	862
Public protection				941
Public ways and facilities				1,485
Health and sanitation				7,025
Public assistance				
Education				
Recreation and cultural		509		1,756
Capital outlay				10
Debt service:				
Principal				138
Interest and fiscal charges				50
Total expenditures	2,361	509	39	12,267
Excess (deficiency) of revenues over (under) expenditures	198	833	513	848
Other financing sources (uses)				
Sale of capital assets				5
Issuance of bonds and loans:				
Face value of loans issued				462
Transfers in	5		45,756	
Transfers out	(93)	(421)	(47,799)	(287)
Total other financing sources (uses)	(88)	(421)	(2,043)	180
Net change in fund balances	110	412	(1,530)	1,028
Fund balances at beginning of year	2,238	9,434	2,567	15,838
Increase (decrease) in Reserve for inventories				
Fund balances at end of year	\$ 2,348	9,846	1,037	16,866



Combining Financial Statements/Schedules Governmental Funds

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
For the Year Ended June 30, 2007
(In Thousands)**

(Continued)	Flood Control District Fund	Housing Authority Fund	Public Safety Fund	In Home Support Services Fund
Revenues:				
Taxes	\$ 3,829		234,797	
Licenses, permits and franchise fees				
Fines, forfeitures and penalties				
Revenue from use of money and property	185	1,613		78
Aid from other governmental agencies:				
State	1,180			
Federal	3,427	98,559		
Other		7		
Charges for current services	1,817	1,870		
Other revenue	499	1,592		
Total revenues	10,937	103,641	234,797	78
Expenditures:				
Current:				
General government				
Public protection	1,636			
Public ways and facilities				
Health and sanitation				
Public assistance		96,379		9,724
Education				
Recreation and cultural				
Capital outlay	9,107			
Debt service:				
Principal		133		
Interest and fiscal charges		32		
Total expenditures	10,743	96,544		9,724
Excess (deficiency) of revenues over (under) expenditures	194	7,097	234,797	(9,646)
Other financing sources (uses)				
Sale of capital assets				
Issuance of bonds and loans:				
Face value of loans issued				
Transfers in	6,818			9,642
Transfers out			(251,406)	
Total other financing sources (uses)	6,818		(251,406)	9,642
Net change in fund balances	7,012	7,097	(16,609)	(4)
Fund balances at beginning of year	19,324	30,741	24,536	30
Increase (decrease) in Reserve for inventories				
Fund balances at end of year	\$ 26,336	37,838	7,927	26

Combining Financial Statements/Schedules Governmental Funds



**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
For the Year Ended June 30, 2007
(In Thousands)**

(Continued)

	Other Special Districts Funds	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
Revenues:			
Taxes	\$		302,565
Licenses, permits and franchise fees			10,055
Fines, forfeitures and penalties	39		3,103
Revenue from use of money and property	11	2,210	18,163
Aid from other governmental agencies:			
State	163		70,384
Federal	1		115,102
Other			7,479
Charges for current services	127		55,767
Other revenue		29,219	33,012
Total revenues	341	31,429	615,630
Expenditures:			
Current:			
General government		164	3,426
Public protection	42		5,915
Public ways and facilities	163		72,950
Health and sanitation			37,435
Public assistance			115,059
Education			31,804
Recreation and cultural			2,265
Capital outlay			64,708
Debt service:			
Principal		3,100	3,371
Interest and fiscal charges		26,820	26,902
Total expenditures	205	30,084	363,835
Excess (deficiency) of revenues over (under) expenditures	136	1,345	251,795
Other financing sources (uses)			
Sale of capital assets			7
Issuance of bonds and loans:			
Face value of loans issued			462
Transfers in			66,812
Transfers out	(126)		(305,984)
Total other financing sources (uses)	(126)		(238,703)
Net change in fund balances	10	1,345	13,092
Fund balances at beginning of year	526	46,031	382,533
Increase (decrease) in Reserve for inventories			109
Fund balances at end of year	\$ 536	47,376	395,734



Combining Financial Statements/Schedules Governmental Funds

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
For the Year Ended June 30, 2007
(In Thousands)**

	Pension Obligation Bonds Fund	SANCAL Fund	Redevelopment Agency Fund	Total Debt Service Funds
Revenues:				
Taxes	\$		1,744	1,744
Revenue from use of money and property	2,068	1,671	153	3,892
Other revenue	6,692			6,692
Total revenues	8,760	1,671	1,897	12,328
Expenditures:				
Current:				
General government	2,570	2,313	367	5,250
Debt service:				
Principal	35,360	34,725	360	70,445
Interest and fiscal charges	61,010	16,503	837	78,350
Bond issuance costs		885		885
Total expenditures	98,940	54,426	1,564	154,930
Excess (deficiency) of revenues over (under) expenditures	(90,180)	(52,755)	333	(142,602)
Other financing sources (uses)				
Issuance of bonds and loans:				
Face value of bonds issued		10,884		10,884
Premium on issuance of bonds		606		606
Transfers in	66,686	47,799	287	114,772
Transfers out		(676)	(401)	(1,077)
Total other financing sources (uses)	66,686	58,613	(114)	125,185
Net change in fund balances	(23,494)	5,858	219	(17,417)
Fund balances at beginning of year	50,822	29,380	2,665	82,867
Fund balances at end of year	\$ 27,328	35,238	2,884	65,450

Combining Financial Statements/Schedules Governmental Funds



**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
For the Year Ended June 30, 2007
(In Thousands)**

	Capital Outlay Fund	Edgemoor Development Fund	SANCAL Fund	Redevelopment Agency Fund	Total Capital Projects Funds
Revenues:					
Taxes	\$			232	232
Fines, forfeitures and penalties	4				4
Revenue from use of money and property	305	1,172	2,493	202	4,172
Aid from other governmental agencies:					
State	6,157				6,157
Federal	1,309				1,309
Other	75				75
Other revenue	1,456	2,293			3,749
Total revenues	9,306	3,465	2,493	434	15,698
Expenditures:					
Current:					
General government	10	343		181	534
Public protection				243	243
Capital outlay	56,119				56,119
Total expenditures	56,129	343		424	56,896
Excess (deficiency) of revenues over (under) expenditures	(46,823)	3,122	2,493	10	(41,198)
Other financing sources (uses)					
Sale of capital assets		1,464			1,464
Issuance of bonds and loans:					
Face value of bonds issued			31,506		31,506
Transfers in	46,865		1	401	47,267
Transfers out	(90)	(40)	(30,149)	(286)	(30,565)
Total other financing sources (uses)	46,775	1,424	1,358	115	49,672
Net change in fund balances	(48)	4,546	3,851	125	8,474
Fund balances at beginning of year	7,911	14,449	48,710	1,352	72,422
Fund balances at end of year	\$ 7,863	18,995	52,561	1,477	80,896



Combining Financial Statements/Schedules Governmental Funds

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

Road Fund

For the Year Ended June 30, 2007

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 70,664	42,235	30,735
Licenses, permits and franchise fees	202	202	105
Fines, forfeitures and penalties	36	36	13
Revenue from use of money and property	643	643	2,782
Aid from other governmental agencies:			
State	61,379	67,879	61,176
Federal	5,918	5,468	2,075
Other	125	125	81
Charges for current services	32,702	29,718	39,698
Other revenue	5	350	164
Total revenues	171,674	146,656	136,829
Expenditures:			
Current:			
Public ways and facilities:			
Public works, other budgetary entity			2,266
Public works, road	132,834	93,115	67,504
Total public ways and facilities	132,834	93,115	69,770
Capital outlay	55,160	55,151	55,147
Total expenditures	187,994	148,266	124,917
Excess (deficiency) of revenues over (under) expenditures	(16,320)	(1,610)	11,912
Other financing sources (uses)			
Transfers in	100	245	141
Transfers out	(1,718)	(1,718)	(1,775)
Total other financing sources (uses)	(1,618)	(1,473)	(1,634)
Net change in fund balance	(17,938)	(3,083)	10,278
Fund balance at beginning of year	98,177	88,081	88,081
Increase (decrease) in Reserve for inventories		10	10
Fund balance at end of year	\$	85,008	98,369

Combining Financial Statements/Schedules Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Housing and Community Development Fund
For the Year Ended June 30, 2007
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		14
Aid from other governmental agencies:			
State	10	10	20
Federal	31,381	25,090	8,532
Other	230	230	962
Other revenue	1,275	1,275	96
Total revenues	32,896	26,605	9,624
Expenditures:			
Current:			
Public assistance:			
Housing and community development	31,305	26,606	8,956
Total public assistance	31,305	26,606	8,956
Total expenditures	31,305	26,606	8,956
Excess (deficiency) of revenues over (under) expenditures	1,591	(1)	668
Other financing sources (uses)			
Transfers out	(1,592)		
Total other financing sources (uses)	(1,592)		
Net change in fund balance	(1)	(1)	668
Fund balance at beginning of year	6,629	32,033	32,033
Fund balance at end of year	\$	32,032	32,701



Combining Financial Statements/Schedules Governmental Funds

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

Air Pollution Fund

For the Year Ended June 30, 2007

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 8,066	8,066	6,891
Fines, forfeitures and penalties	1,020	1,020	1,297
Revenue from use of money and property	231	231	978
Aid from other governmental agencies:			
State	5,220	6,271	6,500
Federal	2,379	2,575	2,494
Other	4,926	4,926	5,017
Charges for current services	1,256	2,591	2,121
Other revenue	137	137	404
Total revenues	23,235	25,817	25,702
Expenditures:			
Current:			
Health and sanitation:			
Air pollution control	17,926	18,306	16,480
Air pollution control, improvement trust	5,319	2,691	1,388
Air pollution control, moyer program	6,305	2,874	2,579
Air pollution control, power general mitigation	1,659	2,223	360
Air pollution control, school bus program	175	62	62
Total health and sanitation	31,384	26,156	20,869
Capital outlay	349	454	123
Debt service:			
Principal	26	26	
Total expenditures	31,759	26,636	20,992
Excess (deficiency) of revenues over (under) expenditures	(8,524)	(819)	4,710
Other financing sources (uses)			
Sale of capital assets			1
Transfers in	5,100	54	54
Transfers out	(5,647)	(601)	(611)
Total other financing sources (uses)	(547)	(547)	(556)
Net change in fund balance	(9,071)	(1,366)	4,154
Fund balance at beginning of year	13,766	17,723	17,723
Increase (decrease) in			
Reserve for inventories		38	38
Fund balance at end of year	\$	16,395	21,915

Combining Financial Statements/Schedules Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL**
Lighting Maintenance District Fund
For the Year Ended June 30, 2007
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 890	890	1,017
Revenue from use of money and property		17	31
Aid from other governmental agencies:			
State	8	8	15
Charges for current services	599	599	586
Total revenues	1,497	1,514	1,649
Expenditures:			
Current:			
Public ways and facilities:			
San Diego Lighting Maintenance	1,517	1,533	1,532
Total expenditures	1,517	1,533	1,532
Excess (deficiency) of revenues over (under) expenditures	(20)	(19)	117
Net change in fund balance	(20)	(19)	117
Fund balance at beginning of year	17	513	513
Fund balance at end of year	\$	494	630



Combining Financial Statements/Schedules Governmental Funds

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

**County Library Fund
For the Year Ended June 30, 2007
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 26,417	26,417	28,298
Fines, forfeitures and penalties	(19)	(19)	
Revenue from use of money and property	185	185	552
Aid from other governmental agencies:			
State	816	816	1,003
Federal	5	5	
Charges for current services	1,077	1,077	1,332
Other revenue	548	548	386
Total revenues	29,029	29,029	31,571
Expenditures:			
Current:			
Education:			
County library	37,499	38,748	31,804
Total education	37,499	38,748	31,804
Capital outlay	2	486	278
Total expenditures	37,501	39,234	32,082
Excess (deficiency) of revenues over (under) expenditures	(8,472)	(10,205)	(511)
Other financing sources (uses)			
Sale of capital assets			1
Transfers in	3,550	3,594	3,569
Transfers out	(741)	(737)	(773)
Total other financing sources (uses)	2,809	2,857	2,797
Net change in fund balance	(5,663)	(7,348)	2,286
Fund balance at beginning of year	662	8,809	8,809
Increase (decrease) in Reserve for inventories		(6)	(6)
Fund balance at end of year	\$	1,455	11,089

Combining Financial Statements/Schedules Governmental Funds



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

Asset Forfeiture Program Fund

For the Year Ended June 30, 2007

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 900	951	1,752
Revenue from use of money and property			330
Total revenues	900	951	2,082
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	50	113	87
District attorney asset forfeiture program - state	200	220	32
Probation asset forfeiture program	50	223	150
Sheriff's asset forfeiture program	1,145	1,119	421
Total public protection	1,445	1,675	690
Capital outlay	200	200	27
Total expenditures	1,645	1,875	717
Excess (deficiency) of revenues over (under) expenditures	(745)	(924)	1,365
Other financing sources (uses)			
Transfers out	(300)	(1,300)	(1,165)
Total other financing sources (uses)	(300)	(1,300)	(1,165)
Net change in fund balance	(1,045)	(2,224)	200
Fund balance at beginning of year	245	5,825	5,825
Increase (decrease) in Reserve for inventories		1	1
Fund balance at end of year	\$	3,602	6,026



Combining Financial Statements/Schedules Governmental Funds

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

**Inmate Welfare Program Fund
For the Year Ended June 30, 2007
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 3,925	3,925	1,930
Aid from other governmental agencies:			
State	1	1	3
Other revenue	300	300	618
Total revenues	4,226	4,226	2,551
Expenditures:			
Current:			
Public protection:			
Probation inmate welfare	226	225	107
Sheriff's inmate welfare	3,146	3,051	2,499
Total public protection	3,372	3,276	2,606
Capital outlay	114	32	16
Total expenditures	3,486	3,308	2,622
Excess (deficiency) of revenues over (under) expenditures	740	918	(71)
Other financing sources (uses)			
Transfers in	500	500	500
Transfers out	(1,962)	(1,962)	(1,332)
Total other financing sources (uses)	(1,462)	(1,462)	(832)
Net change in fund balance	(722)	(544)	(903)
Fund balance at beginning of year	516	5,949	5,949
Increase (decrease) in Reserve for inventories		66	66
Fund balance at end of year	\$	5,471	5,112

Combining Financial Statements/Schedules Governmental Funds



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

Inactive Wastesites Fund
For the Year Ended June 30, 2007
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$		2
Revenue from use of money and property	345	349	5,290
Aid from other governmental agencies:			
State	256	248	287
Charges for current services	1,667	1,659	1,247
Other revenue	12,355	11,522	5
Total revenues	14,623	13,778	6,831
Expenditures:			
Current:			
Health and sanitation:			
Duck pond landfill cleanup	15	19	18
Hillsborough maintenance	302	303	139
Inactive waste site management	14,846	13,869	9,384
Total health and sanitation	15,163	14,191	9,541
Capital outlay	16	16	
Total expenditures	15,179	14,207	9,541
Excess (deficiency) of revenues over (under) expenditures	(556)	(429)	(2,710)
Other financing sources (uses)			
Transfers in	334	334	327
Transfers out	(249)	(204)	(196)
Total other financing sources (uses)	85	130	131
Net change in fund balance	(471)	(299)	(2,579)
Fund balance at beginning of year	2,423	72,335	72,335
Fund balance at end of year	\$	72,036	69,756



Combining Financial Statements/Schedules Governmental Funds

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

Cable TV Fund

For the Year Ended June 30, 2007

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 2,300	2,300	2,247
Revenue from use of money and property			134
Charges for current services	150	150	159
Other revenue			19
Total revenues	2,450	2,450	2,559
Expenditures:			
Current:			
General government:			
Media and public relation	2,752	2,586	2,361
Total general government	2,752	2,586	2,361
Capital outlay	1	1	
Total expenditures	2,753	2,587	2,361
Excess (deficiency) of revenues over (under) expenditures	(303)	(137)	198
Other financing sources (uses)			
Transfers in		5	5
Transfers out	(95)	(95)	(93)
Total other financing sources (uses)	(95)	(90)	(88)
Net change in fund balance	(398)	(227)	110
Fund balance at beginning of year	70	2,238	2,238
Fund balance at end of year	\$	2,011	2,348

Combining Financial Statements/Schedules Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Park Land Dedication Fund
For the Year Ended June 30, 2007
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 67	67	812
Revenue from use of money and property			530
Total revenues	67	67	1,342
Expenditures:			
Current:			
Recreation and cultural:			
Local Park Planning Area 15 Sweetwater	5	6	4
Local Park Planning Area 16 Otay	1	1	
Local Park Planning Area 19 Jamul	1	17	
Local Park Planning Area 20 Spring Valley	4	13	
Local Park Planning Area 25 Lakeside	5	7	
Local Park Planning Area 26 Crest	3	3	
Local Park Planning Area 27 Alpine	4	4	
Local Park Planning Area 28 Ramona	128	26	10
Local Park Planning Area 29 Escondido	3	6	1
Local Park Planning Area 30 San Marcos	1	1	
Local Park Planning Area 31 San Dieguito	4	20	1
Local Park Planning Area 32 Carlsbad	1	1	
Local Park Planning Area 35 Fallbrook	4	16	6
Local Park Planning Area 36 Bonsall	2	2	
Local Park Planning Area 37 Vista	1	2	
Local Park Planning Area 38 Valley Center	8	474	462
Local Park Planning Area 39 Pauma	1	31	27
Local Park Planning Area 4 Lincoln Acres	1	1	
Local Park Planning Area 40 Palomar-Julian	3	3	
Local Park Planning Area 41 Mount Empire	3	6	(2)
Local Park Planning Area 42 Anza-Borrego	2	3	
Local Park Planning Central Mountain	2	2	
Local Park Planning Oceanside	1	1	
Local Park Planning Valle de Oro	3	4	
Total recreational and cultural	191	650	509
Total expenditures	191	650	509
Excess (deficiency) of revenues over (under) expenditures	(124)	(583)	833
Other financing sources (uses)			
Transfers in			
Transfers out	(1,295)	(540)	(421)
Total other financing sources (uses)	(1,295)	(540)	(421)
Net change in fund balance	(1,419)	(1,123)	412
Fund balance at beginning of year	1,218	9,434	9,434
Fund balance at end of year	\$	8,311	9,846



Combining Financial Statements/Schedules Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
County Service District Funds
For the Year Ended June 30, 2007
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 3,312	3,492	3,889
Revenue from use of money and property	179	177	966
Aid from other governmental agencies:			
State	25	25	37
Federal		7	14
Other	1,538	1,538	1,389
Charges for current services	7,330	7,331	6,810
Other revenue	194	194	10
Total revenues	12,578	12,764	13,115
Expenditures:			
Current:			
General government:			
Regional Communication System CSA 135	633	633	623
Regional Communication System CSA 135 Zone B Del Mar	57	57	56
Regional Communication System CSA 135 Zone F Poway	145	147	146
Regional Communications System CSA 135 Zone H Solana Beach	38	38	37
Total general government	873	875	862
Public protection:			
Fire protection, PRD 107 Elfin Forest	306	306	253
Fire protection, PRD 109 MT Laguna F	48	48	34
Fire protection, PRD 110 MT Palomar F	194	194	118
Fire protection, PRD 111 Boulevard F	58	95	80
Fire protection, PRD 112 Campo Fire	47	28	24
Fire protection, PRD 113 San Pasqual	119	95	50
Fire protection, PRD 115 Pepper Drive	384	384	382
Total public protection	1,156	1,150	941
Public ways and facilities:			
PRD 10 Davis Dr	21	21	4
PRD 100 Viejas View	16	16	4
PRD 1002 Sunny Acres	7	7	2
PRD 1003 Alamo Way	7	7	
PRD 1004 Butterfly	14	14	2
PRD 1005 Eden Valley	21	21	4
PRD 1007 Tumbler Creek	1	1	
PRD 1008 Canter	17	17	4
PRD 1009 Golf Drive	2	2	
PRD 101 A Hi-Ridge R	25	25	3
PRD 101 Johnson LK	58	58	4
PRD 1010 Alpine Highlands ZN	149	152	143
PRD 1011 La Cuesta ZN	23	23	6
PRD 1012 8112 Millar	45	42	2
PRD 1013 Singing Trails	50	50	8
PRD 1015 Landavo Drive ET AL	198	420	347
PRD 1016 El Sereno Way		142	111
PRD 102 MTN Meadow	83	83	8
PRD 103 Alto Drive	96	96	6
PRD 104 Artesian RO	51	51	7
PRD 105 A Alta Loma D	21	21	4
PRD 105 Alta Loma D	17	17	4
PRD 106 Garrison Ay	62	62	11
PRD 11 A Bernardo RD	37	37	16
PRD 11 A Bernardo RD	25	25	17
PRD 11 D Bernardo RD	19	19	4
PRD 117 Legend Rock	42	49	48
PRD 12 Lomair	95	95	7
PRD 123 Mizpah Lane	19	19	4

Combining Financial Statements/Schedules Governmental Funds



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

County Service District Funds
For the Year Ended June 30, 2007
(In Thousands)

(Continued)	Original Budget	Final Budget	Actual
PRD 125 Wrightwood	\$ 41	41	6
PRD 126 Sandhurst W	23	23	5
PRD 127 Singing Trails	24	24	4
PRD 13 A Pala Mesa	155	155	134
PRD 13 B Stewart Canyon	58	58	39
PRD 130 Wilkes Road	83	69	31
PRD 133 Rnch Creek Rd	40	40	5
PRD 134 Kenora Lane	50	50	29
PRD 14 Rancho Diego	12	12	7
PRD 16 Wynola	52	49	9
PRD 18 Harrison Park	122	121	116
PRD 20 Daily Road	288	288	18
PRD 21 Pauma Heights	107	107	15
PRD 22 W Dougherty St	20	20	4
PRD 23 Rock Terrce RD	6	6	2
PRD 24 MT Whitney RD	54	54	1
PRD 30 Royal Oaks-CAR	35	35	4
PRD 38 Gay Rio Terrace	35	35	4
PRD 39 Sunbeam Lane	9	9	4
PRD 45 Rincon Springs	117	117	5
PRD 46 Rocosco Road	19	19	3
PRD 49 Sunset Knls RD	23	23	4
PRD 50 Knoll Park LN	48	48	5
PRD 53 Knoll Park LN EX	94	94	5
PRD 54 MT Helix	37	37	8
PRD 55 Rainbow Crest	178	178	8
PRD 6 Pauma Valley	229	229	28
PRD 60 River Drive	31	31	5
PRD 61 GRN Meadow Way	88	88	44
PRD 63 Hillview Road	206	206	51
PRD 64 Lila Lane	5	5	3
PRD 70 El Camino Cort	26	26	4
PRD 75 A Gay Rio Drive	76	76	5
PRD 75 B Gay Rio Drive	123	123	6
PRD 76 Kingford CT	17	17	3
PRD 77 Montiel TRK TR	75	75	18
PRD 78 Gardena Ay	55	55	7
PRD 8 Magee RD-PAL	89	89	5
PRD 80 Harris TRK TRL	89	89	4
PRD 86 Watson Place	1	1	
PRD 88 East Fifth St	39	39	3
PRD 9 B Santa Fe	54	54	7
PRD 90 South Cordov	41	41	6
PRD 94 Roble Grnde	189	189	15
PRD 95 Valle Del Sol	99	99	7
PRD 99 Via Allndra	30	30	5
Public works, PRD 1014 Lavender PT Lane	121	121	4
Total public ways and facilities	\$ 4,634	4,987	1,485



Combining Financial Statements/Schedules Governmental Funds

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

County Service District Funds
For the Year Ended June 30, 2007
(In Thousands)

(Continued)	Original Budget	Final Budget	Actual
Health and sanitation:			
CSA 17 San Dieguito Ambulance	\$ 2,705	2,706	2,623
CSA 69 Heartland Paramedics	4,752	4,727	4,373
PRD 136 Sundance Detention Basin	85	85	15
Sanitation, PRD 122 Otay Mesa East	76	75	14
Total health and sanitation	7,618	7,593	7,025
Recreation and cultural:			
CSA 128 San Miguel Park	387	387	387
CSA 26 Rancho San Diego	234	234	226
CSA 26 San Diego landscape maintenance		125	21
CSA 81 Fallbrook Park	109	119	112
CSA 83 San Dieguito	470	526	503
CSA 83A 4S Ranch Park	217	242	242
PRD 26 A Cottonwood Village	168	168	135
PRD 26 B Monte Vista	262	262	130
Total recreation and cultural	1,847	2,063	1,756
Capital outlay	284	171	10
Debt service:			
Principal	312	333	138
Interest and fiscal charges	43	59	50
Total expenditures	16,767	17,231	12,267
Excess (deficiency) of revenues over (under) expenditures	(4,189)	(4,467)	848
Other financing sources (uses)			
Sale of capital assets			5
Issuance of bonds and loans:			
Face value of loans issued			462
Long-term debt proceeds	342	674	
Transfers in	215	137	
Transfers out	(692)	(614)	(287)
Total other financing sources (uses)	(135)	197	180
Net change in fund balance	(4,324)	(4,270)	1,028
Fund balance at beginning of year	397	15,838	15,838
Fund balance at end of year	\$	11,568	16,866

Combining Financial Statements/Schedules Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Flood Control Districts Fund
For the Year Ended June 30, 2007
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 3,201	2,236	3,829
Revenue from use of money and property	40	40	185
Aid from other governmental agencies:			
State	750	750	1,180
Federal		264	3,427
Charges for current services	67	67	1,817
Other revenue	6,659	2,970	499
Total revenues	10,717	6,327	10,937
Expenditures:			
Current:			
Public protection:			
Flood control district	6,780	2,817	1,636
Stormwater Maint	8	8	
Total public protection	6,788	2,825	1,636
Capital outlay	9,107	9,107	9,107
Total expenditures	15,895	11,932	10,743
Excess (deficiency) of revenues over (under) expenditures	(5,178)	(5,605)	194
Other financing sources (uses)			
Transfers in	5,000	5,429	6,818
Total other financing sources (uses)	5,000	5,429	6,818
Net change in fund balance	(178)	(176)	7,012
Fund balance at beginning of year	10,943	19,324	19,324
Fund balance at end of year	\$	19,148	26,336



Combining Financial Statements/Schedules Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Housing Authority Fund
For the Year Ended June 30, 2007
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		1,613
Aid from other governmental agencies:			
Federal	103,425	103,423	98,559
Other	337	291	7
Charges for current services	6,747	6,747	1,870
Other revenue	1,884	1,823	1,592
Total revenues	112,393	112,284	103,641
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	112,392	112,118	96,379
Debt service:			
Principal		133	133
Interest and fiscal charges		32	32
Total expenditures	112,392	112,283	96,544
Excess (deficiency) of revenues over (under) expenditures	1	1	7,097
Net change in fund balance	1	1	7,097
Fund balance at beginning of year	195	30,741	30,741
Fund balance at end of year	\$	30,742	37,838



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

**Public Safety Fund
For the Year Ended June 30, 2007
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 238,480	238,480	234,797
Total revenues	238,480	238,480	234,797
Excess (deficiency) of revenues over (under) expenditures	238,480	238,480	234,797
Other financing sources (uses)			
Transfers out	(241,115)	(251,406)	(251,406)
Total other financing sources (uses)	(241,115)	(251,406)	(251,406)
Net change in fund balance	(2,635)	(12,926)	(16,609)
Fund balance at beginning of year	1,957	24,536	24,536
Fund balance at end of year	\$	11,610	7,927



Combining Financial Statements/Schedules Governmental Funds

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

**In Home Support Services Fund
For the Year Ended June 30, 2007**

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		78
Total revenues			78
Expenditures:			
Current:			
Public assistance:			
IHSS Public authority	13,841	13,824	9,724
Total public assistance	13,841	13,824	9,724
Total expenditures	13,841	13,824	9,724
Excess (deficiency) of revenues over (under) expenditures	(13,841)	(13,824)	(9,646)
Other financing sources (uses)			
Transfers in	13,799	13,799	9,642
Total other financing sources (uses)	13,799	13,799	9,642
Net change in fund balance	(42)	(25)	(4)
Fund balance at beginning of year	42	30	30
Fund balance at end of year	\$	5	26

Combining Financial Statements/Schedules Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Other Special Districts Funds
For the Year Ended June 30, 2007
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 16	16	39
Revenue from use of money and property	10	10	11
Aid from other governmental agencies:			
State	196	196	163
Federal			1
Charges for current services	100	130	127
Total revenues	322	352	341
Expenditures:			
Current:			
Public protection:			
Agriculture weights and Measure - Fish and Game	47	47	42
Total public protection	47	47	42
Public ways and facilities:			
Special Aviation	206	206	163
Total public ways and facilities	206	206	163
Total expenditures	253	253	205
Excess (deficiency) of revenues over (under) expenditures	69	99	136
Other financing sources (uses)			
Transfers out	(100)	(130)	(126)
Total other financing sources (uses)	(100)	(130)	(126)
Net change in fund balance	(31)	(31)	10
Fund balance at beginning of year		526	526
Fund balance at end of year	\$	495	536



Combining Financial Statements 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

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 Financial Statements Enterprise Funds



**COMBINING STATEMENT OF NET ASSETS
ENTERPRISE FUNDS
June 30, 2007
(In thousands)**

	Airport Fund	Wastewater Management Fund	Sanitation Districts Fund	Total Enterprise Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 15,383	1,602	64,043	81,028
Receivables, net	2,040	29	1,149	3,218
Due from other funds	6	1,633	7	1,646
Total current assets	17,429	3,264	65,199	85,892
Noncurrent assets:				
Advances to other funds	3,363			3,363
Capital assets:				
Land	10,154	20	1,069	11,243
Construction and contracts in progress	23,951		18,632	42,583
Buildings and improvements	45,083	721	1,699	47,503
Equipment	525	222	594	1,341
Road network	235			235
Sewer network			65,626	65,626
Accumulated depreciation	(22,049)	(551)	(30,831)	(53,431)
Total noncurrent assets	61,262	412	56,789	118,463
Total assets	78,691	3,676	121,988	204,355
LIABILITIES				
Current liabilities:				
Accounts payable	1,247	22	556	1,825
Accrued payroll	50	59		109
Due to other funds	624	325	1,688	2,637
Unearned revenue	129		2	131
Bonds and loans payable	205		1	206
Compensated absences	62	75		137
Total current liabilities	2,317	481	2,247	5,045
Noncurrent liabilities:				
Advances from other funds			195	195
Bonds and loans payable	2,255		90	2,345
Compensated absences	93	112		205
Total noncurrent liabilities	2,348	112	285	2,745
Total liabilities	4,665	593	2,532	7,790
NET ASSETS				
Invested in capital assets, net of related debt	55,439	412	56,698	112,549
Unrestricted	18,587	2,671	62,758	84,016
Total net assets	\$ 74,026	3,083	119,456	196,565



Combining Financial Statements Enterprise Funds

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS - ENTERPRISE FUNDS
For the Year Ended June 30, 2007
(In Thousands)**

	Airport Fund	Wastewater Management Fund	Sanitation Districts Fund	Total Enterprise Funds
OPERATING REVENUES				
Charges for current services	\$ 9,067	4,662	17,971	31,700
Miscellaneous	80	2	2	84
Total operating revenues	9,147	4,664	17,973	31,784
OPERATING EXPENSES				
Salaries	2,756	3,360		6,116
Repairs and maintenance	538	56	2,580	3,174
Equipment rental	433	54		487
Sewage processing			10,412	10,412
Contracted services	2,526	875		3,401
Depreciation	1,115	18	1,339	2,472
Utilities	129	1		130
Cost of material		1		1
Other operating expenses	566	228	1,273	2,067
Total operating expenses	8,063	4,593	15,604	28,260
Operating income (loss)	1,084	71	2,369	3,524
NONOPERATING REVENUES (EXPENSES)				
Grants	8,257			8,257
Interest and dividends	1,150	129	3,234	4,513
Interest expense	(149)		(16)	(165)
Gain or loss on disposal of assets			2,825	2,825
Total nonoperating revenues (expenses)	9,258	129	6,043	15,430
Income (loss) before contributions and transfers	10,342	200	8,412	18,954
Capital contributions	421	28	15	464
Transfers in			326	326
Transfers out	(778)	(149)		(927)
Change in net assets	9,985	79	8,753	18,817
Net assets (deficits) at beginning of year	64,041	3,004	110,703	177,748
Net assets (deficits) at end of year	\$ 74,026	3,083	119,456	196,565

Combining Financial Statements Enterprise Funds



**COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
For the Year Ended June 30, 2007
(In Thousands)**

	Airport Fund	Wastewater Management Fund	Sanitation Districts Fund	Total Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 8,889	13	17,862	26,764
Cash received from other funds	582	3,500	173	4,255
Cash payments to suppliers	(5,653)	(1,132)	(10,549)	(17,334)
Cash payments to employees	(2,765)	(3,410)		(6,175)
Cash payments to other funds	(279)	(228)	(2,863)	(3,370)
Other miscellaneous revenue	299		23	322
Net cash provided (used) by operating activities	1,073	(1,257)	4,646	4,462
Cash flows from noncapital financing activities:				
Operating grants	8,257	7		8,264
Transfers from other funds			326	326
Transfers to other funds	(778)	(149)		(927)
Net cash provided (used) by non-capital financing activities	7,479	(142)	326	7,663
Cash flows from capital financing activities:				
Acquisition of capital assets	(9,314)		(6,349)	(15,663)
Proceeds from sale of assets			2,825	2,825
Retirement of capital leases, bonds and loans	(192)		(2)	(194)
Interest paid on long-term debt	(149)		(16)	(165)
Net cash provided (used) by capital and related financing activities	(9,655)		(3,542)	(13,197)
Cash flows from investing activities:				
Interest	706	131	2,977	3,814
Net increase (decrease) in cash and cash equivalents	(397)	(1,268)	4,407	2,742
Cash and cash equivalents - beginning of year	15,780	2,870	59,636	78,286
Cash and cash equivalents - end of year	15,383	1,602	64,043	81,028
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	1,084	71	2,369	3,524
Adjustments for non-cash activities:				
Other miscellaneous revenue	299		23	322
Decrease (increase) in accounts and notes receivable	68	1	(113)	(44)
Decrease (increase) in due from other funds	339	(1,152)	167	(646)
Increase (decrease) in accounts payable	(2,003)	(43)	(414)	(2,460)
Increase (decrease) in accrued payroll	(1)	(8)		(9)
Increase (decrease) in due to other funds	261	(103)	1,274	1,432
Increase (decrease) in compensated absences	(6)	(41)		(47)
Increase (decrease) in deferred credits and other liabilities	(83)		1	(82)
Depreciation	1,115	18	1,339	2,472
Net cash provided by (used in) operating activities	1,073	(1,257)	4,646	4,462
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	841		428	1,269
Contributions of Capital Assets:				
From governmental	421	28	15	464
Total non-cash investing & capital financing activities	\$ 1,262	28	443	1,733



Combining Financial Statements 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.

EMPLOYEE BENEFITS FUND

This fund was established to account for all of the county's workers' compensation program, unemployment insurance and medical.

PUBLIC LIABILITY INSURANCE FUND

This fund was established to account for all of county's public liability claims and related expenses in compliance with the applicable provisions of the law.

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 INTERNAL SERVICE FUNDS

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

Combining Financial Statements Internal Service Funds



**COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2007
(In Thousands)**

	Road and Communication Equipment Fund	Purchasing Fund	Special District Loans Fund	Employee Benefits Fund	Public Liability Insurance Fund
ASSETS					
Current assets:					
Pooled cash and investments	\$ 10,164	4,223	808	69,893	26,293
Receivables, net	129	60		925	373
Due from other funds	547	653		1,195	
Advances to other funds			97		
Inventories		5			
Total current assets	10,840	4,941	905	72,013	26,666
Noncurrent assets:					
Advances to other funds					177
Capital assets:					
Equipment	25,782	56			
Accumulated depreciation	(15,166)	(43)			
Total noncurrent assets	10,616	13			177
Total assets	21,456	4,954	905	72,013	26,843
LIABILITIES					
Current liabilities:					
Accounts payable	426	209		1,832	113
Accrued payroll		94			
Due to other funds	251	141		1,858	866
Unearned revenue					
Bonds and loans payable					
Compensated absences		147			
Claims and judgments				26,311	10,934
Total current liabilities	677	591		30,001	11,913
Noncurrent liabilities:					
Bonds and loans payable					
Compensated absences		220			
Claims and judgments				68,375	5,562
Total noncurrent liabilities		220		68,375	5,562
Total liabilities	677	811		98,376	17,475
NET ASSETS					
Invested in capital assets, net of related debt	10,616	13			
Unrestricted	10,163	4,130	905	(26,363)	9,368
Total net assets	\$ 20,779	4,143	905	(26,363)	9,368



Combining Financial Statements Internal Service Funds

**COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2007
(In Thousands)**

(Continued)

	Fleet Services Fund	Facilities Management Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds	Total Internal Service Funds
ASSETS					
Current assets:					
Pooled cash and investments	\$ 11,340	3,264	24,664	3,140	153,789
Receivables, net	416	515	1,233		3,651
Due from other funds	1,747	8,530	10,272		22,944
Advances to other funds					97
Inventories	579	257		158	999
Total current assets	14,082	12,566	36,169	3,298	181,480
Noncurrent assets:					
Advances to other funds					177
Capital assets:					
Equipment	87,520	1,150	55,480	281	170,269
Accumulated depreciation	(46,629)	(949)	(18,494)	(257)	(81,538)
Total noncurrent assets	40,891	201	36,986	24	88,908
Total assets	54,973	12,767	73,155	3,322	270,388
LIABILITIES					
Current liabilities:					
Accounts payable	2,369	5,299	28,566	971	39,785
Accrued payroll	74	409			577
Due to other funds	162	2,526		49	5,853
Unearned revenue	3	725			728
Bonds and loans payable		482			482
Compensated absences	108	631			886
Claims and judgments					37,245
Total current liabilities	2,716	10,072	28,566	1,020	85,556
Noncurrent liabilities:					
Bonds and loans payable		3,847			3,847
Compensated absences	162	946			1,328
Claims and judgments					73,937
Total noncurrent liabilities	162	4,793			79,112
Total liabilities	2,878	14,865	28,566	1,020	164,668
NET ASSETS					
Invested in capital assets, net of related debt	40,891	201	36,986	24	88,731
Unrestricted	11,204	(2,299)	7,603	2,278	16,989
Total net assets	\$ 52,095	(2,098)	44,589	2,302	105,720

Combining Financial Statements Internal Service Funds



**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS-INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2007
(In Thousands)**

	Road and Communication Equipment Fund	Purchasing Fund	Special District Loans Fund	Employee Benefits Fund	Public Liability Insurance Fund
OPERATING REVENUES					
Charges for current services	\$ 5,387	6,879		35,523	4,004
Miscellaneous	200	165			64
Total operating revenues	5,587	7,044		35,523	4,068
OPERATING EXPENSES					
Salaries		4,780			
Repairs and maintenance	2,195	209			
Equipment rental		100			
Contracted services	448	804		7,694	5,753
Depreciation	1,732	9			
Utilities		105			
Cost of material					
Claims and judgments				20,374	(11,121)
Fuel	922	2			
Other operating expenses		746			
Total operating expenses	5,297	6,755		28,068	(5,368)
Operating income (loss)	290	289		7,455	9,436
NONOPERATING REVENUES (EXPENSES)					
Grants				236	
Interest and dividends	491	228	2	3,562	1,124
Interest expense					
Gain or loss on disposal of assets	29	(19)			
Total nonoperating revenues (expenses)	520	209	2	3,798	1,124
Income (loss) before contributions and transfers	810	498	2	11,253	10,560
Capital contributions					
Transfers in	200	1		232	
Transfers out		(221)			
Change in net assets	1,010	278	2	11,485	10,560
Net assets (deficits) at beginning of year	19,769	3,865	903	(37,848)	(1,192)
Net assets (deficits) at end of year	\$ 20,779	4,143	905	(26,363)	9,368



Combining Financial Statements Internal Service Funds

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS-INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2007
(In Thousands)**

(Continued)

	Fleet Services Fund	Facilities Management Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds	Total Internal Service Funds
OPERATING REVENUES					
Charges for current services	\$ 26,620	94,224	100,873		273,510
Miscellaneous	191	1,346		4,011	5,977
Total operating revenues	26,811	95,570	100,873	4,011	279,487
OPERATING EXPENSES					
Salaries	4,079	21,854			30,713
Repairs and maintenance	5,633	31,818		13	39,868
Equipment rental	82	1,509		2	1,693
Contracted services	1,022	5,174	94,103	715	115,713
Depreciation	8,431	69	12,946	14	23,201
Utilities	237	17,894			18,236
Cost of material	95	48		1,479	1,622
Claims and judgments					9,253
Fuel	8,339	264		7	9,534
Other operating expenses	718	17,252		21	18,737
Total operating expenses	28,636	95,882	107,049	2,251	268,570
Operating income (loss)	(1,825)	(312)	(6,176)	1,760	10,917
NONOPERATING REVENUES (EXPENSES)					
Grants	1	563			800
Interest and dividends	810	2,066	225	10	8,518
Interest expense		(281)			(281)
Gain or loss on disposal of assets	(258)				(248)
Total nonoperating revenues (expenses)	553	2,348	225	10	8,789
Income (loss) before contributions and transfers	(1,272)	2,036	(5,951)	1,770	19,706
Capital contributions	18				18
Transfers in	216	3,891	845		5,385
Transfers out	(171)	(968)		(1,130)	(2,490)
Change in net assets	(1,209)	4,959	(5,106)	640	22,619
Net assets (deficits) at beginning of year	53,304	(7,057)	49,695	1,662	83,101
Net assets (deficits) at end of year	\$ 52,095	(2,098)	44,589	2,302	105,720

Combining Financial Statements Internal Service Funds



COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Year Ended June 30, 2007 (In Thousands)

	Road and Communication Equipment Fund	Purchasing Fund	Special District Loans Fund	Employee Benefits Fund	Public Liability Insurance Fund
Cash flows from operating activities:					
Cash received from customers	\$ 5,587	186			64
Cash received from other funds	1,056	6,942	140	36,876	4,490
Cash payments to suppliers	(2,547)	(1,108)		(9,256)	(5,782)
Cash payments to employees		(4,863)			
Cash payments to other funds	(6,072)	(595)	(50)	(115)	
Cash paid for judgments and claims				(16,985)	(3,418)
Other miscellaneous revenue					
Net cash provided (used) by operating activities	(1,976)	562	90	10,520	(4,646)
Cash flows from noncapital financing activities:					
Operating grants				236	
Transfers from other funds	200	1		232	60
Transfers to other funds		(221)			
Advances to other funds			114		
Net cash provided (used) by non-capital financing activities	200	(220)	114	468	60
Cash flows from capital financing activities:					
Capital contributions					
Acquisition of capital assets	(1,123)				
Proceeds from sale of assets	245				
Retirement of capital leases, bonds and loans					
Interest paid on long-term debt					
Net cash provided (used) by capital and related financing activities	(878)				
Cash flows from investing activities:					
Interest	489	208	2	2,635	751
Net increase (decrease) in cash and cash equivalents	(2,165)	550	206	13,623	(3,835)
Cash and cash equivalents - beginning of year	12,329	3,673	602	56,270	30,128
Cash and cash equivalents - end of year	10,164	4,223	808	69,893	26,293
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss)	290	289		7,455	9,436
Adjustments for non-cash activities:					
Other miscellaneous revenue					
Decrease (increase) in accounts and notes receivable	1	18		2	
Decrease (increase) in due from other funds	1,055	64	140	824	
Decrease (increase) in Inventories		(1)			
Decrease (increase) in other current assets					
Increase (decrease) in accounts payable	(41)	175		(1,658)	66
Increase (decrease) in accrued payroll		8			
Increase (decrease) in due to other funds	(5,013)	82	(50)	508	391
Increase (decrease) in compensated absences		(82)			
Increase (decrease) in claims and judgments				3,389	(14,539)
Increase (decrease) in deferred credits and other liabilities					
Depreciation	1,732	9			
Net cash provided by (used in) operating activities	\$ (1,976)	562	90	10,520	(4,646)
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable	423				
Total non-cash investing and capital financing activities	\$ 423				



Combining Financial Statements Internal Service Funds

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2007
(In Thousands)**

(Continued)

	Fleet Services Fund	Facilities Management Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds	Total Internal Service Funds
Cash flows from operating activities:					
Cash received from customers	\$ 943	2,688	4,850	4,011	18,329
Cash received from other funds	25,299	91,279	96,555	2	262,639
Cash payments to suppliers	(15,649)	(71,289)	(82,599)	(1,746)	(189,976)
Cash payments to employees	(4,090)	(21,845)			(30,798)
Cash payments to other funds	(1,368)	(7,334)	(44,669)	(21)	(60,224)
Cash paid for judgments and claims					(20,403)
Other miscellaneous revenue		2,045			2,045
Net cash provided (used) by operating activities	5,135	(4,456)	(25,863)	2,246	(18,388)
Cash flows from noncapital financing activities:					
Operating grants	1	563			800
Transfers from other funds	216	3,891	845		5,445
Transfers to other funds	(171)	(968)		(1,130)	(2,490)
Advances to other funds					114
Net cash provided (used) by non-capital financing activities	46	3,486	845	(1,130)	3,869
Cash flows from capital financing activities:					
Capital contributions	18				18
Acquisition of capital assets	(10,276)	(12)			(11,411)
Proceeds from sale of assets	571				816
Retirement of capital leases, bonds and loans		(369)			(369)
Interest paid on long-term debt		(281)			(281)
Net cash provided (used) by capital and related financing activities	(9,687)	(662)			(11,227)
Cash flows from investing activities:					
Interest	801	21	225	10	5,142
Net increase (decrease) in cash and cash equivalents	(3,705)	(1,611)	(24,793)	1,126	(20,604)
Cash and cash equivalents - beginning of year	15,045	4,875	49,457	2,014	174,393
Cash and cash equivalents - end of year	11,340	3,264	24,664	3,140	153,789
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss)	(1,825)	(312)	(6,176)	1,760	10,917
Adjustments for non-cash activities:					
Other miscellaneous revenue		2,045			2,045
Decrease (increase) in accounts and notes receivable	66	739	1,316		2,142
Decrease (increase) in due from other funds	(637)	(2,937)	(784)	1	(2,274)
Decrease (increase) in Inventories	(100)	(221)		(37)	(359)
Decrease (increase) in other current assets		86			86
Increase (decrease) in accounts payable	(764)	715	11,504	511	10,508
Increase (decrease) in accrued payroll	(4)	24			28
Increase (decrease) in due to other funds	(26)	(5,275)	(44,669)	(3)	(54,055)
Increase (decrease) in compensated absences	(8)	15			(75)
Increase (decrease) in claims and judgments					(11,150)
Increase (decrease) in deferred credits and other liabilities	2	596			598
Depreciation	8,431	69	12,946	14	23,201
Net cash provided by (used in) operating activities	\$ 5,135	(4,456)	(25,863)	2,246	(18,388)
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable	864				1,287
Total non-cash investing and capital financing activities	\$ 864				1,287





Combining Financial Statements Agency Funds

AGENCY FUNDS

Agency funds are used to account for situations where the County's role is purely custodial, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Accordingly, assets reported in the agency funds are offset by a liability to the party on whose behalf they are held.

PROPERTY TAXES 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 Financial Statements Agency Funds



COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Agency Funds

For the Year Ended June 30, 2007

(In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Pooled cash and investments	\$ 50,320	13,913,054	13,896,609	66,765
Accounts receivable	131	579,409	579,540	
Interest receivable	2,839	44,049	42,728	4,160
Property taxes receivable		4,914,640	4,914,640	
Total assets	53,290	19,451,152	19,433,517	70,925
LIABILITIES				
Accounts payable	3,360	2,604,144	2,607,495	9
Due to other governments	49,930	25,626,262	25,605,276	70,916
Total liabilities	53,290	28,230,406	28,212,771	70,925
OTHER AGENCY FUNDS				
ASSETS				
Pooled cash and investments	381,796	19,679,756	19,676,324	385,228
Cash with fiscal agents	8,778	(125,347)	(120,254)	3,685
Investments with fiscal agents		(499)	(499)	
Accounts receivable	7,932	(5,179)	2,611	142
Interest receivable	23,436	43,298	23,742	42,992
Other receivables		5,957	5,957	
Total assets	421,942	19,597,986	19,587,881	432,047
LIABILITIES				
Accounts payable	21,695	3,695,159	3,671,651	45,203
Warrants outstanding	186,875	9,750,163	9,728,394	208,644
Accrued payroll	121	250	238	133
Due to other governments	213,251	4,601,875	4,637,059	178,067
Total liabilities	421,942	18,047,447	18,037,342	432,047
TOTAL AGENCY FUNDS				
ASSETS				
Pooled cash and investments	432,116	33,592,810	33,572,933	451,993
Cash with fiscal agents	8,778	(125,347)	(120,254)	3,685
Investments with fiscal agents		(499)	(499)	
Accounts receivable	8,063	574,230	582,151	142
Interest receivable	26,275	87,347	66,470	47,152
Other receivables		5,957	5,957	
Property taxes receivable		4,914,640	4,914,640	
Total assets	475,232	39,049,138	39,021,398	502,972
LIABILITIES				
Accounts payable	25,055	6,299,303	6,279,146	45,212
Warrants outstanding	186,875	9,750,163	9,728,394	208,644
Accrued payroll	121	250	238	133
Due to other governments	263,181	30,228,137	30,242,335	248,983
Total liabilities	\$ 475,232	46,277,853	46,250,113	502,972