



*Combining & Individual Fund  
Information & Other  
Supplementary 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.

#### 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.

#### 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 investment income derived therefrom are used for the prevention, investigation, apprehension and prosecution of drug and other criminal law violators.

#### 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.

#### 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. Property taxes provide most of the fund's revenues; federal aid, state aid and fines provide the remaining revenues.

#### COUNTY SERVICE DISTRICTS FUND

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 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.

#### 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.

#### 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.



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

### **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.

### **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.

### **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.

### **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.

### **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.

### **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.

### **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.

### **OTHER SPECIAL DISTRICTS FUND**

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.

## **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.



## REDEVELOPMENT AGENCY FUND

This fund receives proceeds of redevelopment area incremental taxes and investment income 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 investment income are insufficient to pay debt service payments. In addition to the pledged amounts, a bond reserve was funded with bond proceeds.

## 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.

## 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.

## REDEVELOPMENT AGENCY FUND

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

## 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.



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2008  
(In Thousands)**

|  | Special Revenue<br>Funds | Debt Service Funds | Capital Projects<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|--|--------------------------|--------------------|---------------------------|---|
| <b>ASSETS</b>  |                          |                    |                           |   |
| Pooled cash and investments                                    | \$ 244,389               | 11,687             | 28,188                    | 284,264                                 |
| Cash with fiscal agents  |                          |                    | 475                       | 475                                     |
| Investments with fiscal agents                                 | 46,893                   |                    | 4,507                     | 51,400                                  |
| Receivables, net   | 98,428                   | 428                | 9,377                     | 108,233                                 |
| Property taxes receivables, net                                | 693                      | 191                | 110                       | 994                                     |
| Due from other funds   | 3,738                    | 2,938              | 17,271                    | 23,947                                  |
| Advances to other funds  |                          | 43                 |                           | 43                                      |
| Inventories  | 1,671                    |                    |                           | 1,671                                   |
| Deposits with others   | 81                       |                    |                           | 81                                      |
| Prepaid items  |                          |                    | 572                       | 572                                     |
| Restricted assets:   |                          |                    |                           |   |
| Cash with fiscal agents  | 382                      | 7                  |                           | 389                                     |
| Investments with fiscal agents                                 | 48,672                   | 29,630             | 8,190                     | 86,492                                  |
| <b>Total assets</b>  | <b>444,947</b>           | <b>44,924</b>      | <b>68,690</b>             | <b>558,561</b>                          |
| <b>LIABILITIES AND FUND BALANCES</b>                           |                          |                    |                           |   |
| Liabilities:   |                          |                    |                           |   |
| Accounts payable   | 14,168                   |                    | 19,551                    | 33,719                                  |
| Accrued payroll  | 1,758                    |                    |                           | 1,758                                   |
| Due to other funds   | 5,327                    | 141                | 8,907                     | 14,375                                  |
| Advances from other funds                                      | 4,573                    |                    | 4,170                     | 8,743                                   |
| Deferred revenues  | 19,567                   | 79                 | 3,525                     | 23,171                                  |
| Unearned revenue   | 6,412                    | 21                 | 505                       | 6,938                                   |
| <b>Total liabilities</b>                                       | <b>51,805</b>            | <b>241</b>         | <b>36,658</b>             | <b>88,704</b>                           |
| Fund balances  |                          |                    |                           |   |
| Reserved fund balance:   |                          |                    |                           |   |
| Reserved for loans, advances and prepaids                      | 42,995                   | 43                 | 1,572                     | 44,610                                  |
| Reserved for deposits with others                              | 81                       |                    |                           | 81                                      |
| Reserved for inventories                                       | 1,671                    |                    |                           | 1,671                                   |
| Reserved for debt service                                      | 47,369                   | 44,640             |                           | 92,009                                  |
| Reserved for other purposes                                    | 60,851                   |                    | 250                       | 61,101                                  |
| Unreserved:  |                          |                    |                           |   |
| Designated for encumbrances                                    | 22,342                   |                    | 4,961                     | 27,303                                  |
| Designated for subsequent years' expenditures                  | 625                      |                    |                           | 625                                     |
| Designated for landfill postclosure and landfill closure costs | 63,209                   |                    |                           | 63,209                                  |
| Undesignated   | 153,999                  |                    | 25,249                    | 179,248                                 |
| <b>Total fund balances</b>                                     | <b>393,142</b>           | <b>44,683</b>      | <b>32,032</b>             | <b>469,857</b>                          |
| <b>Total liabilities and fund balances</b>                     | <b>\$ 444,947</b>        | <b>44,924</b>      | <b>68,690</b>             | <b>558,561</b>                          |

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds  
June 30, 2008  
(In Thousands)**

|  | Air Pollution Fund | Asset Forfeiture<br>Program Fund | Cable TV Fund | County Library Fund |
|--|--------------------|----------------------------------|---------------|---------------------|
| <b>ASSETS</b>  |                    |                                  |               |                     |
| Pooled cash and investments                                    | \$ 20,664          | 7,087                            | 1,914         | 15,831              |
| Investments with fiscal agents                                 |                    |                                  |               |                     |
| Receivables, net   | 2,216              | 63                               | 16            | 131                 |
| Property taxes receivables, net                                |                    |                                  |               | 542                 |
| Due from other funds   |                    | 414                              | 20            | 192                 |
| Inventories  | 160                | 66                               | 4             | 83                  |
| Deposits with others   |                    |                                  |               |                     |
| Restricted assets:   |                    |                                  |               |                     |
| Cash with fiscal agents  |                    |                                  |               |                     |
| Investments with fiscal agents                                 |                    |                                  |               |                     |
| <b>Total assets</b>  | <b>23,040</b>      | <b>7,630</b>                     | <b>1,954</b>  | <b>16,779</b>       |
| <b>LIABILITIES AND FUND BALANCES</b>                           |                    |                                  |               |                     |
| Liabilities:   |                    |                                  |               |                     |
| Accounts payable   | 2,168              | 190                              | 52            | 825                 |
| Accrued payroll  | 290                |                                  | 48            | 477                 |
| Due to other funds   | 352                |                                  | 26            | 508                 |
| Advances from other funds                                      |                    |                                  |               |                     |
| Deferred revenues  |                    |                                  |               | 458                 |
| Unearned revenue   | 1,211              |                                  |               | 398                 |
| <b>Total liabilities</b>                                       | <b>4,021</b>       | <b>190</b>                       | <b>126</b>    | <b>2,666</b>        |
| Fund balances  |                    |                                  |               |                     |
| Reserved fund balance:   |                    |                                  |               |                     |
| Reserved for loans, advances and prepaids                      |                    |                                  |               |                     |
| Reserved for deposits with others                              |                    |                                  |               |                     |
| Reserved for inventories                                       | 160                | 66                               | 4             | 83                  |
| Reserved for debt service                                      |                    |                                  |               |                     |
| Reserved for other purposes                                    |                    |                                  |               |                     |
| Unreserved:  |                    |                                  |               |                     |
| Designated for encumbrances                                    | 5,011              | 150                              | 93            | 1,450               |
| Designated for subsequent years' expenditures                  | 450                |                                  |               | 86                  |
| Designated for landfill postclosure and landfill closure costs |                    |                                  |               |                     |
| Undesignated   | 13,398             | 7,224                            | 1,731         | 12,494              |
| <b>Total fund balances</b>                                     | <b>19,019</b>      | <b>7,440</b>                     | <b>1,828</b>  | <b>14,113</b>       |
| <b>Total liabilities and fund balances</b>                     | <b>\$ 23,040</b>   | <b>7,630</b>                     | <b>1,954</b>  | <b>16,779</b>       |

Continued



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds  
June 30, 2008  
(In Thousands)**

(Continued)

|  | County Service<br>Districts Fund | Flood Control<br>District Fund | Housing and<br>Community<br>Development Fund | Housing Authority<br>Fund |
|--|----------------------------------|--------------------------------|--|---------------------------|
| <b>ASSETS</b>  |                                  |                                |  |                           |
| Pooled cash and investments                                    | \$ 19,376                        | 23,758                         | 1,458  | 31,301                    |
| Investments with fiscal agents                                 |                                  |                                |  |                           |
| Receivables, net   | 541                              | 879                            | 39,004                                       | 12,017                    |
| Property taxes receivables, net                                | 67                               | 67                             |  |                           |
| Due from other funds   | 33                               | 27                             | 366  | 27                        |
| Inventories  |                                  |                                |  |                           |
| Deposits with others   |                                  |                                |  | 81                        |
| Restricted assets:   |                                  |                                |  |                           |
| Cash with fiscal agents  |                                  |                                |  | 382                       |
| Investments with fiscal agents                                 |                                  |                                |  | 412                       |
| <b>Total assets</b>  | <b>20,017</b>                    | <b>24,731</b>                  | <b>40,828</b>                                | <b>44,220</b>             |
| <b>LIABILITIES AND FUND BALANCES</b>                           |                                  |                                |  |                           |
| Liabilities:   |                                  |                                |  |                           |
| Accounts payable   | 1,764                            | 265                            | 1,305  | 1,057                     |
| Accrued payroll  |                                  |                                |  |                           |
| Due to other funds   | 216                              | 173                            | 4  | 1,243                     |
| Advances from other funds                                      | 73                               |                                | 4,500  |                           |
| Deferred revenues  | 57                               | 57                             | 9  | 2,688                     |
| Unearned revenue   | 206                              | 57                             | 1  | 2,443                     |
| <b>Total liabilities</b>                                       | <b>2,316</b>                     | <b>552</b>                     | <b>5,819</b>                                 | <b>7,431</b>              |
| Fund balances  |                                  |                                |  |                           |
| Reserved fund balance:   |                                  |                                |  |                           |
| Reserved for loans, advances and prepaids                      |                                  |                                | 34,996                                       | 7,999                     |
| Reserved for deposits with others                              |                                  |                                |  | 81                        |
| Reserved for inventories                                       |                                  |                                |  |                           |
| Reserved for debt service                                      |                                  |                                |  | 250                       |
| Reserved for other purposes                                    | 1,271                            | 14,940                         |  | 408                       |
| Unreserved:  |                                  |                                |  |                           |
| Designated for encumbrances                                    | 31                               | 1,252                          |  |                           |
| Designated for subsequent years' expenditures                  | 89                               |                                |  |                           |
| Designated for landfill postclosure and landfill closure costs |                                  |                                |  |                           |
| Undesignated   | 16,310                           | 7,987                          | 13   | 28,051                    |
| <b>Total fund balances</b>                                     | <b>17,701</b>                    | <b>24,179</b>                  | <b>35,009</b>                                | <b>36,789</b>             |
| <b>Total liabilities and fund balances</b>                     | <b>\$ 20,017</b>                 | <b>24,731</b>                  | <b>40,828</b>                                | <b>44,220</b>             |

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds  
June 30, 2008  
(In Thousands)**

| (Continued)  | In Home Support<br>Services Fund | Inactive Wastesites<br>Fund | Inmate Welfare<br>Program Fund | Lighting<br>Maintenance District<br>Fund | Park Land<br>Dedication Fund |
|--|----------------------------------|-----------------------------|--------------------------------|--|------------------------------|
| <b>ASSETS</b>  |                                  |                             |                                |  |                              |
| Pooled cash and investments  | \$ 164                           | 20,747                      | 5,678                          | 1,052                                    | 10,862                       |
| Investments with fiscal agents                                       |                                  | 46,893                      |                                |  |                              |
| Receivables, net   | 8                                | 1,264                       | 89                             | 8  | 93                           |
| Property taxes receivables, net                                      |                                  |                             |                                | 17                                       |                              |
| Due from other funds   | 33                               | 6                           | 51                             |  | 4                            |
| Inventories  |                                  |                             | 158                            |  |                              |
| Deposits with others   |                                  |                             |                                |  |                              |
| Restricted assets:   |                                  |                             |                                |  |                              |
| Cash with fiscal agents  |                                  |                             |                                |  |                              |
| Investments with fiscal agents                                       |                                  |                             |                                |  |                              |
| <b>Total assets</b>  | <b>205</b>                       | <b>68,910</b>               | <b>5,976</b>                   | <b>1,077</b>                             | <b>10,959</b>                |
| <b>LIABILITIES AND FUND<br/>BALANCES</b>                             |                                  |                             |                                |  |                              |
| Liabilities:   |                                  |                             |                                |  |                              |
| Accounts payable   | 68                               | 1,063                       | 120                            | 198                                      | 301                          |
| Accrued payroll  |                                  | 41                          |                                |  |                              |
| Due to other funds   | 49                               | 137                         | 155                            | 17                                       | 59                           |
| Advances from other funds  |                                  |                             |                                |  |                              |
| Deferred revenues  |                                  |                             |                                | 15                                       |                              |
| Unearned revenue   |                                  | 647                         |                                | 15                                       |                              |
| <b>Total liabilities</b>   | <b>117</b>                       | <b>1,888</b>                | <b>275</b>                     | <b>245</b>                               | <b>360</b>                   |
| Fund balances  |                                  |                             |                                |  |                              |
| Reserved fund balance:   |                                  |                             |                                |  |                              |
| Reserved for loans, advances<br>and prepaids                         |                                  |                             |                                |  |                              |
| Reserved for deposits with<br>others                                 |                                  |                             |                                |  |                              |
| Reserved for inventories   |                                  |                             | 158                            |  |                              |
| Reserved for debt service  |                                  |                             |                                |  |                              |
| Reserved for other purposes  |                                  |                             |                                |  |                              |
| Unreserved:  |                                  |                             |                                |  |                              |
| Designated for<br>encumbrances                                       |                                  | 681                         | 46                             | 9  | 1,518                        |
| Designated for subsequent<br>years' expenditures                     |                                  |                             |                                |  |                              |
| Designated for landfill<br>postclosure and landfill<br>closure costs |                                  | 63,209                      |                                |  |                              |
| Undesignated   | 88                               | 3,132                       | 5,497                          | 823                                      | 9,081                        |
| <b>Total fund balances</b>   | <b>88</b>                        | <b>67,022</b>               | <b>5,701</b>                   | <b>832</b>                               | <b>10,599</b>                |
| <b>Total liabilities and fund balances</b>                           | <b>\$ 205</b>                    | <b>68,910</b>               | <b>5,976</b>                   | <b>1,077</b>                             | <b>10,959</b>                |

Continued



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds  
June 30, 2008  
(In Thousands)**

| (Continued)  | Road Fund         | SANCAL Fund  | Tobacco<br>Securitization Joint<br>Special Revenue<br>Fund | Other Special<br>Districts Funds | Total Special<br>Revenue Funds |
|--|-------------------|--------------|--|----------------------------------|--------------------------------|
| <b>ASSETS</b>  |                   |              |  |                                  |                                |
| Pooled cash and investments                                    | \$ 83,796         | 74           |  | 627                              | 244,389                        |
| Investments with fiscal agents                                 |                   |              |  |                                  | 46,893                         |
| Receivables, net   | 25,706            |              | 16,376   | 17                               | 98,428                         |
| Property taxes receivables, net                                |                   |              |  |                                  | 693                            |
| Due from other funds   | 2,565             |              |  |                                  | 3,738                          |
| Inventories  | 1,200             |              |  |                                  | 1,671                          |
| Deposits with others   |                   |              |  |                                  | 81                             |
| Restricted assets:   |                   |              |  |                                  |                                |
| Cash with fiscal agents  |                   |              |  |                                  | 382                            |
| Investments with fiscal agents                                 |                   | 1,037        | 47,223   |                                  | 48,672                         |
| <b>Total assets</b>  | <b>113,267</b>    | <b>1,111</b> | <b>63,599</b>  | <b>644</b>                       | <b>444,947</b>                 |
| <b>LIABILITIES AND FUND BALANCES</b>                           |                   |              |  |                                  |                                |
| Liabilities:   |                   |              |  |                                  |                                |
| Accounts payable   | 4,707             | 4            | 81   |                                  | 14,168                         |
| Accrued payroll  | 902               |              |  |                                  | 1,758                          |
| Due to other funds   | 2,387             |              |  | 1                                | 5,327                          |
| Advances from other funds                                      |                   |              |  |                                  | 4,573                          |
| Deferred revenues  | 62                |              | 16,221   |                                  | 19,567                         |
| Unearned revenue   | 1,434             |              |  |                                  | 6,412                          |
| <b>Total liabilities</b>                                       | <b>9,492</b>      | <b>4</b>     | <b>16,302</b>  | <b>1</b>                         | <b>51,805</b>                  |
| Fund balances  |                   |              |  |                                  |                                |
| Reserved fund balance:   |                   |              |  |                                  |                                |
| Reserved for loans, advances and prepaids                      |                   |              |  |                                  | 42,995                         |
| Reserved for deposits with others                              |                   |              |  |                                  | 81                             |
| Reserved for inventories                                       | 1,200             |              |  |                                  | 1,671                          |
| Reserved for debt service                                      |                   |              | 47,119   |                                  | 47,369                         |
| Reserved for other purposes                                    | 44,232            |              |  |                                  | 60,851                         |
| Unreserved:  |                   |              |  |                                  |                                |
| Designated for encumbrances                                    | 12,101            |              |  |                                  | 22,342                         |
| Designated for subsequent years' expenditures                  |                   |              |  |                                  | 625                            |
| Designated for landfill postclosure and landfill closure costs |                   |              |  |                                  | 63,209                         |
| Undesignated   | 46,242            | 1,107        | 178  | 643                              | 153,999                        |
| <b>Total fund balances</b>                                     | <b>103,775</b>    | <b>1,107</b> | <b>47,297</b>  | <b>643</b>                       | <b>393,142</b>                 |
| <b>Total liabilities and fund balances</b>                     | <b>\$ 113,267</b> | <b>1,111</b> | <b>63,599</b>  | <b>644</b>                       | <b>444,947</b>                 |

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Debt Service Funds  
June 30, 2008  
(In Thousands)**

|  | Pension Obligation<br>Bonds Fund | Redevelopment<br>Agency Fund | SANCAL Fund   | Total Debt Service<br>Funds |
|--|----------------------------------|------------------------------|---------------|-----------------------------|
| <b>ASSETS</b>                              |                                  |                              |               |                             |
| Pooled cash and investments                | \$ 9,165                         | 1,763                        | 759           | 11,687                      |
| Receivables, net                           | 55                               | 16                           | 357           | 428                         |
| Property taxes receivables, net            |                                  | 191                          |               | 191                         |
| Due from other funds                       | 2,938                            |                              |               | 2,938                       |
| Advances to other funds                    |                                  |                              | 43            | 43                          |
| Restricted assets:                         |                                  |                              |               |                             |
| Cash with fiscal agents                    | 7                                |                              |               | 7                           |
| Investments with fiscal agents             | 3,114                            | 1,158                        | 25,358        | 29,630                      |
| <b>Total assets</b>                        | <b>15,279</b>                    | <b>3,128</b>                 | <b>26,517</b> | <b>44,924</b>               |
| <b>LIABILITIES AND FUND BALANCES</b>       |                                  |                              |               |                             |
| Liabilities:                               |                                  |                              |               |                             |
| Due to other funds                         | 31                               | 110                          |               | 141                         |
| Deferred revenues                          |                                  | 79                           |               | 79                          |
| Unearned revenue                           |                                  | 21                           |               | 21                          |
| <b>Total liabilities</b>                   | <b>31</b>                        | <b>210</b>                   |               | <b>241</b>                  |
| Fund balances                              |                                  |                              |               |                             |
| Reserved fund balance:                     |                                  |                              |               |                             |
| Reserved for loans, advances and prepaids  |                                  |                              | 43            | 43                          |
| Reserved for debt service                  | 15,248                           | 2,918                        | 26,474        | 44,640                      |
| <b>Total fund balances</b>                 | <b>15,248</b>                    | <b>2,918</b>                 | <b>26,517</b> | <b>44,683</b>               |
| <b>Total liabilities and fund balances</b> | <b>\$ 15,279</b>                 | <b>3,128</b>                 | <b>26,517</b> | <b>44,924</b>               |



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Capital Projects Funds  
June 30, 2008  
(In Thousands)**

|  | Capital Outlay Fund | Edgemoor<br>Development Fund | Redevelopment<br>Agency Fund | SANCAL Fund  | Total Capital<br>Projects Funds |
|--|---------------------|------------------------------|------------------------------|--------------|---------------------------------|
| <b>ASSETS</b>                                |                     |                              |                              |              |                                 |
| Pooled cash and investments                  | \$ 2,887            | 19,365                       | 5,936                        |              | 28,188                          |
| Cash with fiscal agents                      | 475                 |                              |                              |              | 475                             |
| Investments with fiscal agents               | 4,507               |                              |                              |              | 4,507                           |
| Receivables, net                             | 7,617               | 185                          | 1,172                        | 403          | 9,377                           |
| Property taxes receivables, net              |                     |                              | 110                          |              | 110                             |
| Due from other funds                         | 17,086              | 75                           | 110                          |              | 17,271                          |
| Prepaid items                                |                     |                              | 572                          |              | 572                             |
| Restricted assets:                           |                     |                              |                              |              |                                 |
| Investments with fiscal agents               |                     |                              |                              | 8,190        | 8,190                           |
| <b>Total assets</b>                          | <b>32,572</b>       | <b>19,625</b>                | <b>7,900</b>                 | <b>8,593</b> | <b>68,690</b>                   |
| <b>LIABILITIES AND FUND<br/>BALANCES</b>     |                     |                              |                              |              |                                 |
| Liabilities:                                 |                     |                              |                              |              |                                 |
| Accounts payable                             | 15,474              | 179                          |                              | 3,898        | 19,551                          |
| Due to other funds                           | 8,838               | 6                            | 63                           |              | 8,907                           |
| Advances from other funds                    |                     |                              | 4,170                        |              | 4,170                           |
| Deferred revenues                            | 3,320               |                              | 205                          |              | 3,525                           |
| Unearned revenue                             | 482                 |                              | 23                           |              | 505                             |
| <b>Total liabilities</b>                     | <b>28,114</b>       | <b>185</b>                   | <b>4,461</b>                 | <b>3,898</b> | <b>36,658</b>                   |
| Fund balances                                |                     |                              |                              |              |                                 |
| Reserved fund balance:                       |                     |                              |                              |              |                                 |
| Reserved for loans, advances<br>and prepaids |                     |                              | 1,572                        |              | 1,572                           |
| Reserved for other purposes                  |                     | 250                          |                              |              | 250                             |
| Unreserved:                                  |                     |                              |                              |              |                                 |
| Designated for<br>encumbrances               |                     | 4,961                        |                              |              | 4,961                           |
| Undesignated                                 | 4,458               | 14,229                       | 1,867                        | 4,695        | 25,249                          |
| <b>Total fund balances</b>                   | <b>4,458</b>        | <b>19,440</b>                | <b>3,439</b>                 | <b>4,695</b> | <b>32,032</b>                   |
| <b>Total liabilities and fund balances</b>   | <b>\$ 32,572</b>    | <b>19,625</b>                | <b>7,900</b>                 | <b>8,593</b> | <b>68,690</b>                   |

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended June 30, 2008 (In Thousands)

|  | Special Revenue<br>Funds | Debt Service Funds | Capital Projects<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|--|--------------------------|--------------------|---------------------------|---|
| <b>Revenues:</b>   |                          |                    |                           |   |
| Taxes  | \$ 39,736                | 2,181              | 1,633                     | 43,550                                  |
| Licenses, permits and franchise fees                         | 10,522                   |                    |                           | 10,522                                  |
| Fines, forfeitures and penalties                             | 3,232                    |                    |                           | 3,232                                   |
| Revenue from use of money and property                       | 61,344                   | 2,921              | 3,459                     | 67,724                                  |
| Aid from other governmental agencies:                        |                          |                    |                           |   |
| State  | 88,149                   |                    | 4,147                     | 92,296                                  |
| Federal  | 115,705                  |                    | 447                       | 116,152                                 |
| Other  | 7,403                    |                    |                           | 7,403                                   |
| Charges for current services                                 | 44,394                   |                    |                           | 44,394                                  |
| Other revenue  | 34,322                   | 8,242              | 476                       | 43,040                                  |
| <b>Total revenues</b>  | <b>404,807</b>           | <b>13,344</b>      | <b>10,162</b>             | <b>428,313</b>                          |
| <b>Expenditures:</b>   |                          |                    |                           |   |
| <b>Current:</b>  |                          |                    |                           |   |
| General government   | 3,976                    | 1,939              | 1,135                     | 7,050                                   |
| Public protection  | 9,091                    |                    | 428                       | 9,519                                   |
| Public ways and facilities                                   | 74,144                   |                    |                           | 74,144                                  |
| Health and sanitation  | 40,278                   |                    |                           | 40,278                                  |
| Public assistance  | 123,971                  |                    |                           | 123,971                                 |
| Education  | 34,468                   |                    |                           | 34,468                                  |
| Recreation and cultural                                      | 2,436                    |                    |                           | 2,436                                   |
| Capital outlay   | 46,905                   |                    | 99,460                    | 146,365                                 |
| <b>Debt service:</b>   |                          |                    |                           |   |
| Principal  | 7,259                    | 177,355            |                           | 184,614                                 |
| Interest and fiscal charges                                  | 26,670                   | 75,792             |                           | 102,462                                 |
| <b>Total expenditures</b>                                    | <b>369,198</b>           | <b>255,086</b>     | <b>101,023</b>            | <b>725,307</b>                          |
| Excess (deficiency) of revenues over<br>(under) expenditures | 35,609                   | (241,742)          | (90,861)                  | (296,994)                               |
| <b>Other financing sources (uses)</b>                        |                          |                    |                           |   |
| Sale of capital assets                                       | 27                       |                    |                           | 27                                      |
| Transfers in   | 20,395                   | 223,829            | 92,398                    | 336,622                                 |
| Transfers out  | (50,493)                 | (2,854)            | (50,401)                  | (103,748)                               |
| <b>Total other financing sources (uses)</b>                  | <b>(30,071)</b>          | <b>220,975</b>     | <b>41,997</b>             | <b>232,901</b>                          |
| <b>Net change in fund balances</b>                           | <b>5,538</b>             | <b>(20,767)</b>    | <b>(48,864)</b>           | <b>(64,093)</b>                         |
| Fund balances at beginning of year                           | 387,807                  | 65,450             | 80,896                    | 534,153                                 |
| Increase (decrease) in<br>reserve for inventories            | (203)                    |                    |                           | (203)                                   |
| <b>Fund balances at end of year</b>                          | <b>\$ 393,142</b>        | <b>44,683</b>      | <b>32,032</b>             | <b>469,857</b>                          |



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Air Pollution Fund | Asset Forfeiture<br>Program Fund | Cable TV Fund | County Library Fund |
|--|--------------------|----------------------------------|---------------|---------------------|
| Revenues:  |                    |                                  |               |                     |
| Taxes  | \$                 |                                  |               | 30,381              |
| Licenses, permits and franchise fees                         | 6,932              |                                  | 2,409         |                     |
| Fines, forfeitures and penalties                             | 660                | 2,537                            |               |                     |
| Revenue from use of money and property                       | 990                | 343                              | 118           | 618                 |
| Aid from other governmental agencies:                        |                    |                                  |               |                     |
| State  | 5,338              |                                  |               | 870                 |
| Federal  | 3,087              |                                  |               | 3                   |
| Other  | 5,042              |                                  |               |                     |
| Charges for current services                                 | 402                |                                  | 174           | 1,229               |
| Other revenue  | 671                | 42                               | 16            | 371                 |
| <b>Total revenues</b>  | <b>23,122</b>      | <b>2,922</b>                     | <b>2,717</b>  | <b>33,472</b>       |
| Expenditures:  |                    |                                  |               |                     |
| Current:   |                    |                                  |               |                     |
| General government   |                    |                                  | 2,936         |                     |
| Public protection  |                    | 1,268                            |               |                     |
| Public ways and facilities                                   |                    |                                  |               |                     |
| Health and sanitation  | 25,426             |                                  |               |                     |
| Public assistance  |                    |                                  |               |                     |
| Education  |                    |                                  |               | 34,468              |
| Recreation and cultural                                      |                    |                                  |               |                     |
| Capital outlay   | 747                | 88                               | 184           | 100                 |
| Debt service:  |                    |                                  |               |                     |
| Principal  |                    |                                  |               |                     |
| Interest and fiscal charges                                  |                    |                                  |               |                     |
| <b>Total expenditures</b>                                    | <b>26,173</b>      | <b>1,356</b>                     | <b>3,120</b>  | <b>34,568</b>       |
| Excess (deficiency) of revenues over<br>(under) expenditures | (3,051)            | 1,566                            | (403)         | (1,096)             |
| Other financing sources (uses)                               |                    |                                  |               |                     |
| Sale of capital assets                                       | 18                 | 5                                |               |                     |
| Transfers in   | 850                |                                  |               | 5,146               |
| Transfers out  | (737)              | (195)                            | (120)         | (1,047)             |
| <b>Total other financing sources (uses)</b>                  | <b>131</b>         | <b>(190)</b>                     | <b>(120)</b>  | <b>4,099</b>        |
| <b>Net change in fund balances</b>                           | <b>(2,920)</b>     | <b>1,376</b>                     | <b>(523)</b>  | <b>3,003</b>        |
| Fund balances at beginning of year                           | 21,915             | 6,026                            | 2,348         | 11,089              |
| Increase (decrease) in<br>reserve for inventories            | 24                 | 38                               | 3             | 21                  |
| <b>Fund balances at end of year</b>                          | <b>\$ 19,019</b>   | <b>7,440</b>                     | <b>1,828</b>  | <b>14,113</b>       |

Continued

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE For the Year Ended June 30, 2008 (In Thousands)

| (Continued)  | County Service<br>Districts Fund | Flood Control<br>District Fund | Housing and<br>Community<br>Development Fund | Housing Authority<br>Fund |
|--|----------------------------------|--------------------------------|--|---------------------------|
| Revenues:  |                                  |                                |  |                           |
| Taxes  | \$ 4,144                         | 4,142                          |  |                           |
| Licenses, permits and franchise fees                         |                                  |                                |  |                           |
| Fines, forfeitures and penalties                             |                                  | 4                              |  |                           |
| Revenue from use of money and property                       | 918                              | 326                            | 16   | 1,786                     |
| Aid from other governmental agencies:                        |                                  |                                |  |                           |
| State  | 35                               | 166                            | 35   |                           |
| Federal  | 33                               | 1                              | 8,802  | 98,949                    |
| Other  | 1,428                            |                                | 898  | 12                        |
| Charges for current services                                 | 7,190                            | 1,173                          |  | 1,936                     |
| Other revenue  | 109                              |                                | 565  | 346                       |
| Total revenues   | 13,857                           | 5,812                          | 10,316                                       | 103,029                   |
| Expenditures:  |                                  |                                |  |                           |
| Current:   |                                  |                                |  |                           |
| General government   | 861                              |                                |  |                           |
| Public protection  | 905                              | 4,263                          |  |                           |
| Public ways and facilities                                   | 1,343                            |                                |  |                           |
| Health and sanitation  | 7,096                            |                                |  |                           |
| Public assistance  |                                  |                                | 8,008  | 103,914                   |
| Education  |                                  |                                |  |                           |
| Recreation and cultural                                      | 2,009                            |                                |  |                           |
| Capital outlay   | 30                               | 3,806                          |  |                           |
| Debt service:  |                                  |                                |  |                           |
| Principal  | 260                              |                                |  | 134                       |
| Interest and fiscal charges                                  | 41                               |                                |  | 30                        |
| Total expenditures   | 12,545                           | 8,069                          | 8,008  | 104,078                   |
| Excess (deficiency) of revenues over<br>(under) expenditures | 1,312                            | (2,257)                        | 2,308  | (1,049)                   |
| Other financing sources (uses)                               |                                  |                                |  |                           |
| Sale of capital assets                                       |                                  |                                |  |                           |
| Transfers in   |                                  | 100                            |  |                           |
| Transfers out  | (477)                            |                                |  |                           |
| Total other financing sources (uses)                         | (477)                            | 100                            |  |                           |
| Net change in fund balances                                  | 835                              | (2,157)                        | 2,308  | (1,049)                   |
| Fund balances at beginning of year                           | 16,866                           | 26,336                         | 32,701                                       | 37,838                    |
| Increase (decrease) in<br>reserve for inventories            |                                  |                                |  |                           |
| Fund balances at end of year                                 | \$ 17,701                        | 24,179                         | 35,009                                       | 36,789                    |

Continued



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE  
For the Year Ended June 30, 2008  
(In Thousands)**

| (Continued)   | In Home Support<br>Services Fund | Inactive Wastesites<br>Fund | Inmate Welfare<br>Program Fund | Lighting<br>Maintenance District<br>Fund | Park Land<br>Dedication Fund |
|---|----------------------------------|-----------------------------|--------------------------------|--|------------------------------|
| Revenues:   |                                  |                             |                                |  |                              |
| Taxes   | \$                               |                             |                                | 1,069                                    |                              |
| Licenses, permits and franchise fees                      |                                  |                             |                                |  | 946                          |
| Fines, forfeitures and penalties                          |                                  |                             |                                |  |                              |
| Revenue from use of money and property                    | 78                               | 3,698                       | 3,722                          | 34                                       | 523                          |
| Aid from other governmental agencies:                     |                                  |                             |                                |  |                              |
| State   |                                  | 422                         | 11                             | 10                                       |                              |
| Federal   |                                  | 3                           |                                |  |                              |
| Other   |                                  |                             |                                |  |                              |
| Charges for current services                              |                                  | 1,021                       | 3                              | 673                                      |                              |
| Other revenue   |                                  |                             | 592                            |  |                              |
| <b>Total revenues</b>                                     | <b>78</b>                        | <b>5,144</b>                | <b>4,328</b>                   | <b>1,786</b>                             | <b>1,469</b>                 |
| Expenditures:   |                                  |                             |                                |  |                              |
| Current:  |                                  |                             |                                |  |                              |
| General government  |                                  |                             |                                |  |                              |
| Public protection   |                                  |                             | 2,620                          |  |                              |
| Public ways and facilities                                |                                  |                             |                                | 1,584                                    |                              |
| Health and sanitation                                     |                                  | 7,756                       |                                |  |                              |
| Public assistance   | 12,049                           |                             |                                |  |                              |
| Education   |                                  |                             |                                |  |                              |
| Recreation and cultural                                   |                                  |                             |                                |  | 427                          |
| Capital outlay  |                                  | 19                          | 85                             |  |                              |
| Debt service:   |                                  |                             |                                |  |                              |
| Principal   |                                  |                             |                                |  |                              |
| Interest and fiscal charges                               |                                  |                             |                                |  |                              |
| <b>Total expenditures</b>                                 | <b>12,049</b>                    | <b>7,775</b>                | <b>2,705</b>                   | <b>1,584</b>                             | <b>427</b>                   |
| Excess (deficiency) of revenues over (under) expenditures | (11,971)                         | (2,631)                     | 1,623                          | 202                                      | 1,042                        |
| Other financing sources (uses)                            |                                  |                             |                                |  |                              |
| Sale of capital assets                                    |                                  |                             | 1                              |  |                              |
| Transfers in  | 12,033                           |                             | 850                            |  |                              |
| Transfers out   |                                  | (103)                       | (1,876)                        |  | (289)                        |
| <b>Total other financing sources (uses)</b>               | <b>12,033</b>                    | <b>(103)</b>                | <b>(1,025)</b>                 |  | <b>(289)</b>                 |
| Net change in fund balances                               | 62                               | (2,734)                     | 598                            | 202                                      | 753                          |
| Fund balances at beginning of year                        | 26                               | 69,756                      | 5,112                          | 630                                      | 9,846                        |
| Increase (decrease) in reserve for inventories            |                                  |                             | (9)                            |  |                              |
| <b>Fund balances at end of year</b>                       | <b>\$ 88</b>                     | <b>67,022</b>               | <b>5,701</b>                   | <b>832</b>                               | <b>10,599</b>                |

Continued

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE For the Year Ended June 30, 2008 (In Thousands)

(Continued)

|   | Road Fund         | SANCAL Fund     | Tobacco<br>Securitization Joint<br>Special Revenue<br>Fund | Other Special<br>Districts Funds | Total Special<br>Revenue Funds |
|---|-------------------|-----------------|--|----------------------------------|--------------------------------|
| <b>Revenues:</b>  |                   |                 |  |                                  |                                |
| Taxes   | \$                |                 |  |                                  | 39,736                         |
| Licenses, permits and franchise fees                      | 235               |                 |  |                                  | 10,522                         |
| Fines, forfeitures and penalties                          | 9                 |                 |  | 22                               | 3,232                          |
| Revenue from use of money and property                    | 3,583             | 42,162          | 2,425  | 4                                | 61,344                         |
| Aid from other governmental agencies:                     |                   |                 |  |                                  |                                |
| State   | 81,151            |                 |  | 111                              | 88,149                         |
| Federal   | 4,827             |                 |  |                                  | 115,705                        |
| Other   |                   | 23              |  |                                  | 7,403                          |
| Charges for current services                              | 30,493            |                 |  | 100                              | 44,394                         |
| Other revenue   | 504               |                 | 31,106   |                                  | 34,322                         |
| <b>Total revenues</b>                                     | <b>120,802</b>    | <b>42,185</b>   | <b>33,531</b>  | <b>237</b>                       | <b>404,807</b>                 |
| <b>Expenditures:</b>                                      |                   |                 |  |                                  |                                |
| <b>Current:</b>   |                   |                 |  |                                  |                                |
| General government  |                   | 33              | 146  |                                  | 3,976                          |
| Public protection   |                   |                 |  | 35                               | 9,091                          |
| Public ways and facilities                                | 71,122            |                 |  | 95                               | 74,144                         |
| Health and sanitation                                     |                   |                 |  |                                  | 40,278                         |
| Public assistance   |                   |                 |  |                                  | 123,971                        |
| Education   |                   |                 |  |                                  | 34,468                         |
| Recreation and cultural                                   |                   |                 |  |                                  | 2,436                          |
| Capital outlay  | 41,846            |                 |  |                                  | 46,905                         |
| Debt service:   |                   |                 |  |                                  |                                |
| Principal   |                   |                 | 6,865  |                                  | 7,259                          |
| Interest and fiscal charges                               |                   |                 | 26,599   |                                  | 26,670                         |
| <b>Total expenditures</b>                                 | <b>112,968</b>    | <b>33</b>       | <b>33,610</b>  | <b>130</b>                       | <b>369,198</b>                 |
| Excess (deficiency) of revenues over (under) expenditures | 7,834             | 42,152          | (79)   | 107                              | 35,609                         |
| <b>Other financing sources (uses)</b>                     |                   |                 |  |                                  |                                |
| Sale of capital assets                                    | 3                 |                 |  |                                  | 27                             |
| Transfers in  | 100               | 1,316           |  |                                  | 20,395                         |
| Transfers out   | (2,251)           | (43,398)        |  |                                  | (50,493)                       |
| <b>Total other financing sources (uses)</b>               | <b>(2,148)</b>    | <b>(42,082)</b> |  |                                  | <b>(30,071)</b>                |
| <b>Net change in fund balances</b>                        | <b>5,686</b>      | <b>70</b>       | <b>(79)</b>  | <b>107</b>                       | <b>5,538</b>                   |
| Fund balances at beginning of year                        | 98,369            | 1,037           | 47,376   | 536                              | 387,807                        |
| Increase (decrease) in reserve for inventories            | (280)             |                 |  |                                  | (203)                          |
| <b>Fund balances at end of year</b>                       | <b>\$ 103,775</b> | <b>1,107</b>    | <b>47,297</b>  | <b>643</b>                       | <b>393,142</b>                 |



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Pension Obligation<br>Bonds Fund | Redevelopment<br>Agency Fund | SANCAL Fund    | Total Debt Service<br>Funds |
|--|----------------------------------|------------------------------|----------------|-----------------------------|
| <b>Revenues:</b>   |                                  |                              |                |                             |
| Taxes  | \$                               | 2,181                        |                | 2,181                       |
| Revenue from use of money and property                       | 1,331                            | 121                          | 1,469          | 2,921                       |
| Other revenue  | 8,242                            |                              |                | 8,242                       |
| <b>Total revenues</b>  | <b>9,573</b>                     | <b>2,302</b>                 | <b>1,469</b>   | <b>13,344</b>               |
| <b>Expenditures:</b>   |                                  |                              |                |                             |
| Current:   |                                  |                              |                |                             |
| General government   | 1,461                            | 458                          | 20             | 1,939                       |
| Debt service:  |                                  |                              |                |                             |
| Principal  | 142,735                          | 320                          | 34,300         | 177,355                     |
| Interest and fiscal charges                                  | 57,888                           | 825                          | 17,079         | 75,792                      |
| <b>Total expenditures</b>                                    | <b>202,084</b>                   | <b>1,603</b>                 | <b>51,399</b>  | <b>255,086</b>              |
| Excess (deficiency) of revenues over<br>(under) expenditures | (192,511)                        | 699                          | (49,930)       | (241,742)                   |
| <b>Other financing sources (uses)</b>                        |                                  |                              |                |                             |
| Transfers in   | 180,431                          |                              | 43,398         | 223,829                     |
| Transfers out  |                                  | (665)                        | (2,189)        | (2,854)                     |
| <b>Total other financing sources (uses)</b>                  | <b>180,431</b>                   | <b>(665)</b>                 | <b>41,209</b>  | <b>220,975</b>              |
| <b>Net change in fund balances</b>                           | <b>(12,080)</b>                  | <b>34</b>                    | <b>(8,721)</b> | <b>(20,767)</b>             |
| Fund balances at beginning of year                           | 27,328                           | 2,884                        | 35,238         | 65,450                      |
| Fund balances at end of year                                 | \$ 15,248                        | 2,918                        | 26,517         | 44,683                      |

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS For the Year Ended June 30, 2008 (In Thousands)

|   | Capital Outlay Fund | Edgemoor<br>Development Fund | Redevelopment<br>Agency Fund | SANCAL Fund     | Total Capital<br>Projects Funds |
|---|---------------------|------------------------------|------------------------------|-----------------|---------------------------------|
| <b>Revenues:</b>  |                     |                              |                              |                 |                                 |
| Taxes   | \$                  |                              | 1,633                        |                 | 1,633                           |
| Revenue from use of money and property                    | 314                 | 1,230                        | 253                          | 1,662           | 3,459                           |
| Aid from other governmental agencies:                     |                     |                              |                              |                 |                                 |
| State   | 4,147               |                              |                              |                 | 4,147                           |
| Federal   | 447                 |                              |                              |                 | 447                             |
| Other revenue   | 356                 | 120                          |                              |                 | 476                             |
| <b>Total revenues</b>                                     | <b>5,264</b>        | <b>1,350</b>                 | <b>1,886</b>                 | <b>1,662</b>    | <b>10,162</b>                   |
| <b>Expenditures:</b>                                      |                     |                              |                              |                 |                                 |
| <b>Current:</b>   |                     |                              |                              |                 |                                 |
| General government  | 92                  | 905                          | 138                          |                 | 1,135                           |
| Public protection   |                     |                              | 428                          |                 | 428                             |
| Capital outlay  | 99,460              |                              |                              |                 | 99,460                          |
| <b>Total expenditures</b>                                 | <b>99,552</b>       | <b>905</b>                   | <b>566</b>                   |                 | <b>101,023</b>                  |
| Excess (deficiency) of revenues over (under) expenditures | (94,288)            | 445                          | 1,320                        | 1,662           | (90,861)                        |
| <b>Other financing sources (uses)</b>                     |                     |                              |                              |                 |                                 |
| Transfers in  | 90,883              |                              | 642                          | 873             | 92,398                          |
| Transfers out   |                     |                              |                              | (50,401)        | (50,401)                        |
| <b>Total other financing sources (uses)</b>               | <b>90,883</b>       |                              | <b>642</b>                   | <b>(49,528)</b> | <b>41,997</b>                   |
| <b>Net change in fund balances</b>                        | <b>(3,405)</b>      | <b>445</b>                   | <b>1,962</b>                 | <b>(47,866)</b> | <b>(48,864)</b>                 |
| Fund balances at beginning of year                        | 7,863               | 18,995                       | 1,477                        | 52,561          | 80,896                          |
| Fund balances at end of year                              | \$ 4,458            | 19,440                       | 3,439                        | 4,695           | 32,032                          |



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Air Pollution Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Original Budget  | Final Budget    | Actual         |
|--|------------------|-----------------|----------------|
| <b>Revenues:</b>   |                  |                 |                |
| Licenses, permits and franchise fees                         | \$ 8,684         | 8,684           | 6,932          |
| Fines, forfeitures and penalties                             | 1,114            | 1,114           | 660            |
| Revenue from use of money and property                       | 238              | 238             | 990            |
| Aid from other governmental agencies:                        |                  |                 |                |
| State  | 5,322            | 5,459           | 5,338          |
| Federal  | 3,026            | 3,026           | 3,087          |
| Other  | 4,926            | 4,926           | 5,042          |
| Charges for current services                                 | 919              | 919             | 402            |
| Other revenue  | 191              | 191             | 671            |
| <b>Total revenues</b>  | <b>24,420</b>    | <b>24,557</b>   | <b>23,122</b>  |
| <b>Expenditures:</b>   |                  |                 |                |
| <b>Current:</b>  |                  |                 |                |
| <b>Health and sanitation:</b>                                |                  |                 |                |
| Air pollution control  | 18,755           | 18,953          | 16,873         |
| Air pollution control, improvement trust                     | 3,313            | 3,751           | 2,865          |
| Air pollution control, moyer program                         | 7,769            | 8,219           | 3,928          |
| Air pollution control, power general mitigation              | 989              | 2,471           | 334            |
| Air pollution control, school bus program                    | 1,340            | 1,477           | 1,426          |
| <b>Total health and sanitation</b>                           | <b>32,166</b>    | <b>34,871</b>   | <b>25,426</b>  |
| Capital outlay   | 1,940            | 2,135           | 747            |
| <b>Debt service:</b>   |                  |                 |                |
| Principal  | 27               | 27              |                |
| <b>Total expenditures</b>                                    | <b>34,133</b>    | <b>37,033</b>   | <b>26,173</b>  |
| Excess (deficiency) of revenues over<br>(under) expenditures | (9,713)          | (12,476)        | (3,051)        |
| <b>Other financing sources (uses)</b>                        |                  |                 |                |
| Sale of capital assets                                       |                  |                 | 18             |
| Transfers in   | 6,261            | 850             | 850            |
| Transfers out  | (6,008)          | (598)           | (737)          |
| <b>Total other financing sources (uses)</b>                  | <b>253</b>       | <b>252</b>      | <b>131</b>     |
| <b>Net change in fund balance</b>                            | <b>(9,460)</b>   | <b>(12,224)</b> | <b>(2,920)</b> |
| Fund balance at beginning of year                            | 21,915           | 21,915          | 21,915         |
| Increase (decrease) in<br>reserve for inventories            |                  | 24              | 24             |
| <b>Fund balance at end of year</b>                           | <b>\$ 12,455</b> | <b>9,715</b>    | <b>19,019</b>  |

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Asset Forfeiture Program Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Original Budget | Final Budget   | Actual       |
|--|-----------------|----------------|--------------|
| <b>Revenues:</b>   |                 |                |              |
| Fines, forfeitures and penalties                             | \$ 900          | 900            | 2,537        |
| Revenue from use of money and property                       | 100             | 100            | 343          |
| Other revenue  |                 |                | 42           |
| <b>Total revenues</b>  | <b>1,000</b>    | <b>1,000</b>   | <b>2,922</b> |
| <b>Expenditures:</b>   |                 |                |              |
| <b>Current:</b>  |                 |                |              |
| <b>Public protection:</b>                                    |                 |                |              |
| District attorney asset forfeiture program - federal         | 63              | 963            | 469          |
| District attorney asset forfeiture program - state           | 200             | 200            | 172          |
| Probation asset forfeiture program                           | 50              | 120            | 99           |
| Sheriff's asset forfeiture program                           | 926             | 802            | 528          |
| <b>Total public protection</b>                               | <b>1,239</b>    | <b>2,085</b>   | <b>1,268</b> |
| Capital outlay   | 200             | 200            | 88           |
| <b>Total expenditures</b>                                    | <b>1,439</b>    | <b>2,285</b>   | <b>1,356</b> |
| Excess (deficiency) of revenues over<br>(under) expenditures | (439)           | (1,285)        | 1,566        |
| <b>Other financing sources (uses)</b>                        |                 |                |              |
| Sale of capital assets                                       |                 |                | 5            |
| Transfers out  | (200)           | (324)          | (195)        |
| <b>Total other financing sources (uses)</b>                  | <b>(200)</b>    | <b>(324)</b>   | <b>(190)</b> |
| <b>Net change in fund balance</b>                            | <b>(639)</b>    | <b>(1,609)</b> | <b>1,376</b> |
| Fund balance at beginning of year                            | 6,026           | 6,026          | 6,026        |
| Increase (decrease) in<br>reserve for inventories            |                 | 38             | 38           |
| <b>Fund balance at end of year</b>                           | <b>\$ 5,387</b> | <b>4,455</b>   | <b>7,440</b> |



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Cable TV Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Original Budget | Final Budget | Actual |
|--|-----------------|--------------|--------|
| Revenues:  |                 |              |        |
| Licenses, permits and franchise fees                         | \$ 2,300        | 2,300        | 2,409  |
| Revenue from use of money and property                       |                 |              | 118    |
| Charges for current services                                 | 150             | 150          | 174    |
| Other revenue  |                 |              | 16     |
| Total revenues   | 2,450           | 2,450        | 2,717  |
| Expenditures:  |                 |              |        |
| Current:   |                 |              |        |
| General government:  |                 |              |        |
| Media and public relation                                    | 3,212           | 3,235        | 2,936  |
| Total general government                                     | 3,212           | 3,235        | 2,936  |
| Capital outlay   |                 | 184          | 184    |
| Total expenditures   | 3,212           | 3,419        | 3,120  |
| Excess (deficiency) of revenues over<br>(under) expenditures | (762)           | (969)        | (403)  |
| Other financing sources (uses)                               |                 |              |        |
| Transfers out  | (83)            | (83)         | (120)  |
| Total other financing sources (uses)                         | (83)            | (83)         | (120)  |
| Net change in fund balance                                   | (845)           | (1,052)      | (523)  |
| Fund balance at beginning of year                            | 2,348           | 2,348        | 2,348  |
| Increase (decrease) in<br>reserve for inventories            |                 | 3            | 3      |
| Fund balance at end of year                                  | \$ 1,503        | 1,299        | 1,828  |

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
County Library Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Original Budget | Final Budget  | Actual        |
|--|-----------------|---------------|---------------|
| <b>Revenues:</b>   |                 |               |               |
| Taxes  | \$ 27,765       | 27,765        | 30,381        |
| Revenue from use of money and property                       | 343             | 343           | 618           |
| Aid from other governmental agencies:                        |                 |               |               |
| State  | 816             | 816           | 870           |
| Federal  | 5               | 5             | 3             |
| Charges for current services                                 | 1,954           | 1,954         | 1,229         |
| Other revenue  | 558             | 658           | 371           |
| <b>Total revenues</b>  | <b>31,441</b>   | <b>31,541</b> | <b>33,472</b> |
| <b>Expenditures:</b>   |                 |               |               |
| <b>Current:</b>  |                 |               |               |
| <b>Education:</b>  |                 |               |               |
| County library   | 41,074          | 44,406        | 34,468        |
| Total education  | 41,074          | 44,406        | 34,468        |
| Capital outlay   | 16              | 1,116         | 100           |
| <b>Total expenditures</b>                                    | <b>41,090</b>   | <b>45,522</b> | <b>34,568</b> |
| Excess (deficiency) of revenues over<br>(under) expenditures | (9,649)         | (13,981)      | (1,096)       |
| <b>Other financing sources (uses)</b>                        |                 |               |               |
| Transfers in   | 5,077           | 5,237         | 5,146         |
| Transfers out  | (734)           | (834)         | (1,047)       |
| <b>Total other financing sources (uses)</b>                  | <b>4,343</b>    | <b>4,403</b>  | <b>4,099</b>  |
| Net change in fund balance                                   | (5,306)         | (9,578)       | 3,003         |
| Fund balance at beginning of year                            | 11,089          | 11,089        | 11,089        |
| Increase (decrease) in<br>reserve for inventories            |                 | 21            | 21            |
| <b>Fund balance at end of year</b>                           | <b>\$ 5,783</b> | <b>1,532</b>  | <b>14,113</b> |



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
County Service Districts Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Original Budget | Final Budget  | Actual        |
|--|-----------------|---------------|---------------|
| <b>Revenues:</b>   |                 |               |               |
| Taxes  | \$ 4,236        | 4,236         | 4,144         |
| Revenue from use of money and property                     | 197             | 197           | 918           |
| Aid from other governmental agencies:                      |                 |               |               |
| State  | 25              | 25            | 35            |
| Federal  |                 |               | 33            |
| Other  | 1,547           | 1,547         | 1,428         |
| Charges for current services                               | 7,249           | 7,393         | 7,190         |
| Other revenue  |                 |               | 109           |
| <b>Total revenues</b>                                      | <b>13,254</b>   | <b>13,398</b> | <b>13,857</b> |
| <b>Expenditures:</b>                                       |                 |               |               |
| <b>Current:</b>  |                 |               |               |
| <b>General government:</b>                                 |                 |               |               |
| Regional Communication System CSA 135                      | 633             | 633           | 623           |
| Regional Communication System CSA 135 Zone B Del Mar       | 60              | 60            | 55            |
| Regional Communication System CSA 135 Zone F Poway         | 150             | 150           | 148           |
| Regional Communications System CSA 135 Zone H Solana Beach | 38              | 38            | 35            |
| <b>Total general government</b>                            | <b>881</b>      | <b>881</b>    | <b>861</b>    |
| <b>Public protection:</b>                                  |                 |               |               |
| Fire protection, PRD 107 Elfin Forest                      | 298             | 294           | 291           |
| Fire protection, PRD 109 MT Laguna F                       | 45              | 46            | 46            |
| Fire protection, PRD 110 MT Palomar F                      | 162             | 163           | 80            |
| Fire protection, PRD 111 Boulevard F                       | 86              | 86            | 11            |
| Fire protection, PRD 112 Campo Fire                        | 204             | 204           | 37            |
| Fire protection, PRD 113 San Pasqual                       | 125             | 125           | 76            |
| Fire protection, PRD 115 Pepper Drive                      | 364             | 364           | 364           |
| <b>Total public protection</b>                             | <b>1,284</b>    | <b>1,282</b>  | <b>905</b>    |
| <b>Public ways and facilities:</b>                         |                 |               |               |
| PRD 10 Davis Dr  | 25              | 25            | 4             |
| PRD 100 Viejas View  | 18              | 18            | 4             |
| PRD 1002 Sunny Acres                                       | 7               | 7             | 4             |
| PRD 1003 Alamo Way   | 4               | 4             |               |
| PRD 1004 Butterfly   | 13              | 13            | 4             |
| PRD 1005 Eden Valley                                       | 34              | 34            | 4             |
| PRD 1008 Canter  | 22              | 22            | 4             |
| PRD 1009 Golf Drive  | 2               | 2             |               |
| PRD 101 A Hi-Ridge R                                       | 26              | 26            | 4             |
| PRD 101 Johnson LK   | 55              | 55            | 6             |
| PRD 1010 Alpine Highlands ZN                               | 152             | 152           | 16            |
| PRD 1011 La Cuesta ZN                                      | 16              | 16            | 4             |
| PRD 1012 8112 Millar                                       | 10              | 10            | 5             |
| PRD 1013 Singing Trails                                    | 92              | 77            | 12            |
| PRD 1015 Landavo Drive ET AL                               | 71              | 66            | 18            |
| PRD 1016 El Sereno Way                                     | 30              | 20            | 6             |
| PRD 102 MTN Meadow   | 183             | 183           | 49            |
| PRD 103 Alto Drive   | 134             | 134           | 5             |
| PRD 104 Artesian RO  | 119             | 119           | 88            |
| PRD 105 A Alta Loma D                                      | 31              | 31            | 5             |
| PRD 105 Alta Loma D  | 28              | 28            | 4             |
| PRD 106 Garrison Ay  | 48              | 48            | 4             |
| PRD 11 A Bernardo RD                                       | 37              | 37            | 5             |
| PRD 11 A Bernardo RD                                       | 38              | 38            | 4             |
| PRD 11 D Bernardo RD                                       | 23              | 23            | 4             |
| PRD 117 Legend Rock  | 26              | 26            | 14            |
| PRD 12 Lomair  | 185             | 185           | 11            |
| PRD 123 Mizpah Lane  | 29              | 29            | 4             |
| PRD 125 Wrightwood   | 58              | 58            | 4             |

Continued

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
County Service Districts Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

| (Continued)                             | Original Budget | Final Budget | Actual |
|---|-----------------|--------------|--------|
| PRD 126 Sandhurst W                     | \$ 29           | 29           | 4      |
| PRD 127 Singing Trails                  | 33              | 33           | 5      |
| PRD 13 A Pala Mesa                      | 236             | 236          | 79     |
| PRD 13 B Stewart Canyon                 | 59              | 59           | 23     |
| PRD 130 Wilkes Road                     | 125             | 125          | 7      |
| PRD 133 Rnch Creek Rd                   | 26              | 26           | 4      |
| PRD 134 Kenora Lane                     | 35              | 35           | 4      |
| PRD 14 Rancho Diego                     | 4               | 4            | 4      |
| PRD 16 Wynola                           | 142             | 142          | 108    |
| PRD 18 Harrison Park                    | 182             | 182          | 6      |
| PRD 20 Daily Road                       | 359             | 359          | 10     |
| PRD 21 Pauma Heights                    | 129             | 129          | 12     |
| PRD 22 W Dougherty St                   | 18              | 18           | 4      |
| PRD 23 Rock Terrace RD                  | 7               | 7            | 4      |
| PRD 24 MT Whitney RD                    | 22              | 22           | 4      |
| PRD 30 Royal Oaks-CAR                   | 39              | 39           | 3      |
| PRD 38 Gay Rio Terrace                  | 49              | 49           | 4      |
| PRD 39 Sunbeam Lane                     | 12              | 12           | 4      |
| PRD 45 Rincon Springs                   | 152             | 152          | 91     |
| PRD 46 Rocoso Road                      | 28              | 28           | 4      |
| PRD 49 Sunset Knls RD                   | 24              | 24           | 4      |
| PRD 50 Knoll Park LN                    | 96              | 96           | 4      |
| PRD 53 Knoll Park LN EX                 | 166             | 166          | 4      |
| PRD 54 MT Helix                         | 61              | 61           | 4      |
| PRD 55 Rainbow Crest                    | 376             | 376          | 156    |
| PRD 6 Pauma Valley                      | 259             | 259          | 159    |
| PRD 60 River Drive                      | 51              | 51           | 4      |
| PRD 61 GRN Meadow Way                   | 167             | 167          | 5      |
| PRD 63 Hillview Road                    | 272             | 272          | 4      |
| PRD 64 Lila Lane                        | 11              | 11           | 5      |
| PRD 70 El Camino Cort                   | 30              | 30           | 5      |
| PRD 75 A Gay Rio Drive                  | 173             | 173          | 5      |
| PRD 75 B Gay Rio Drive                  | 267             | 267          | 6      |
| PRD 76 Kingford CT                      | 18              | 18           | 4      |
| PRD 77 Montiel TRK TR                   | 146             | 146          | 5      |
| PRD 78 Gardena Ay                       | 112             | 112          | 103    |
| PRD 8 Magee RD-PAL                      | 248             | 248          | 4      |
| PRD 80 Harris TRK TRL                   | 187             | 187          | 4      |
| PRD 88 East Fifth St                    | 54              | 54           | 4      |
| PRD 9 B Santa Fe                        | 70              | 70           | 52     |
| PRD 90 South Cordov                     | 53              | 53           | 27     |
| PRD 94 Roble Grnde                      | 398             | 398          | 79     |
| PRD 95 Valle Del Sol                    | 229             | 229          | 8      |
| PRD 99 Via Allndra                      | 35              | 35           | 5      |
| Public works, PRD 1014 Lavender PT Lane | 6               | 6            | 3      |
| Total public ways and facilities        | 6,711           | 6,681        | 1,343  |
| Health and sanitation:                  |                 |              |        |
| CSA 17 San Dieguito Ambulance           | 2,551           | 2,551        | 2,476  |
| CSA 69 Heartland Paramedics             | 4,754           | 4,755        | 4,603  |

Continued



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
County Service Districts Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

| (Continued)  | Original Budget | Final Budget | Actual |
|--|-----------------|--------------|--------|
| PRD 136 Sundance Detention Basin                             | \$ 88           | 88           | 12     |
| Sanitation, PRD 122 Otay Mesa East                           | 52              | 52           | 5      |
| Total health and sanitation                                  | 7,445           | 7,446        | 7,096  |
| Recreation and cultural:                                     |                 |              |        |
| CSA 128 San Miguel Park                                      | 384             | 384          | 384    |
| CSA 26 Rancho San Diego                                      | 234             | 234          | 234    |
| CSA 26 San Diego landscape maintenance                       | 125             | 125          | 125    |
| CSA 81 Fallbrook Park  | 106             | 141          | 141    |
| CSA 83 San Dieguito  | 550             | 520          | 464    |
| CSA 83A 4S Ranch Park  | 774             | 774          | 347    |
| PRD 26 A Cottonwood Village                                  | 247             | 247          | 143    |
| PRD 26 B Monte Vista   | 361             | 361          | 171    |
| Total recreation and cultural                                | 2,781           | 2,786        | 2,009  |
| Capital outlay   | 49              | 69           | 30     |
| Debt service:  |                 |              |        |
| Principal  | 188             | 368          | 260    |
| Interest and fiscal charges                                  | 35              | 45           | 41     |
| Total expenditures   | 19,374          | 19,558       | 12,545 |
| Excess (deficiency) of revenues over<br>(under) expenditures | (6,120)         | (6,160)      | 1,312  |
| Other financing sources (uses)                               |                 |              |        |
| Issuance of bonds and loans:                                 |                 |              |        |
| Long-term debt proceeds                                      | 60              | 60           |        |
| Transfers in   | 185             | 181          |        |
| Transfers out  | (662)           | (658)        | (477)  |
| Total other financing sources (uses)                         | (417)           | (417)        | (477)  |
| Net change in fund balance                                   | (6,537)         | (6,577)      | 835    |
| Fund balance at beginning of year                            | 16,866          | 16,866       | 16,866 |
| Fund balance at end of year                                  | \$ 10,329       | 10,289       | 17,701 |

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Flood Control Districts Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Original Budget | Final Budget  | Actual         |
|--|-----------------|---------------|----------------|
| <b>Revenues:</b>   |                 |               |                |
| Taxes  | \$ 3,946        | 3,946         | 4,142          |
| Fines, forfeitures and penalties                             |                 |               | 4              |
| Revenue from use of money and property                       | 40              | 40            | 326            |
| Aid from other governmental agencies:                        |                 |               |                |
| State  |                 |               | 166            |
| Federal  |                 |               | 1              |
| Charges for current services                                 | 8               | 8             | 1,173          |
| Other revenue  | 4,962           | 6,351         |                |
| <b>Total revenues</b>  | <b>8,956</b>    | <b>10,345</b> | <b>5,812</b>   |
| <b>Expenditures:</b>   |                 |               |                |
| <b>Current:</b>  |                 |               |                |
| Public protection:   |                 |               |                |
| Flood control district                                       | 6,631           | 6,631         | 4,263          |
| Stormwater Maint   | 8               | 8             |                |
| <b>Total public protection</b>                               | <b>6,639</b>    | <b>6,639</b>  | <b>4,263</b>   |
| Capital outlay   | 3,806           | 3,806         | 3,806          |
| <b>Total expenditures</b>                                    | <b>10,445</b>   | <b>10,445</b> | <b>8,069</b>   |
| Excess (deficiency) of revenues over<br>(under) expenditures | (1,489)         | (100)         | (2,257)        |
| <b>Other financing sources (uses)</b>                        |                 |               |                |
| Transfers in   | 1,489           | 100           | 100            |
| <b>Total other financing sources (uses)</b>                  | <b>1,489</b>    | <b>100</b>    | <b>100</b>     |
| <b>Net change in fund balance</b>                            |                 |               | <b>(2,157)</b> |
| Fund balance at beginning of year                            | 26,336          | 26,336        | 26,336         |
| Fund balance at end of year                                  | \$ 26,336       | 26,336        | 24,179         |



## Combining Financial Statements/Schedules - Nonmajor 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, 2008  
(In Thousands)**

|  | Original Budget | Final Budget | Actual |
|--|-----------------|--------------|--------|
| Revenues:  |                 |              |        |
| Revenue from use of money and property                       | \$              |              | 16     |
| Aid from other governmental agencies:                        |                 |              |        |
| State  | 1,000           | 1,000        | 35     |
| Federal  | 33,204          | 30,958       | 8,802  |
| Other  | 19              | 19           | 898    |
| Other revenue  | 1,250           | 1,250        | 565    |
| Total revenues   | 35,473          | 33,227       | 10,316 |
| Expenditures:  |                 |              |        |
| Current:   |                 |              |        |
| Public assistance:   |                 |              |        |
| Housing and community development                            | 35,473          | 33,227       | 8,008  |
| Total public assistance                                      | 35,473          | 33,227       | 8,008  |
| Total expenditures   | 35,473          | 33,227       | 8,008  |
| Excess (deficiency) of revenues over<br>(under) expenditures |                 |              | 2,308  |
| Net change in fund balance                                   |                 |              | 2,308  |
| Fund balance at beginning of year                            | 32,701          | 32,701       | 32,701 |
| Fund balance at end of year                                  | \$ 32,701       | 32,701       | 35,009 |

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Housing Authority Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Original Budget | Final Budget   | Actual         |
|--|-----------------|----------------|----------------|
| <b>Revenues:</b>   |                 |                |                |
| Revenue from use of money and property                       | \$              |                | 1,786          |
| Aid from other governmental agencies:                        |                 |                |                |
| Federal  | 98,584          | 100,610        | 98,949         |
| Other  | 433             | 433            | 12             |
| Charges for current services                                 | 4,002           | 5,287          | 1,936          |
| Other revenue  | 1,916           | 390            | 346            |
| <b>Total revenues</b>  | <b>104,935</b>  | <b>106,720</b> | <b>103,029</b> |
| <b>Expenditures:</b>   |                 |                |                |
| <b>Current:</b>  |                 |                |                |
| <b>Public assistance:</b>                                    |                 |                |                |
| Other assistance - other budgetary entity                    | 104,770         | 106,555        | 103,914        |
| <b>Total public assistance</b>                               | <b>104,770</b>  | <b>106,555</b> | <b>103,914</b> |
| <b>Debt service:</b>   |                 |                |                |
| Principal  | 133             | 133            | 134            |
| Interest and fiscal charges                                  | 32              | 32             | 30             |
| <b>Total expenditures</b>                                    | <b>104,935</b>  | <b>106,720</b> | <b>104,078</b> |
| Excess (deficiency) of revenues over<br>(under) expenditures |                 |                | (1,049)        |
| Net change in fund balance                                   |                 |                | (1,049)        |
| Fund balance at beginning of year                            | 37,838          | 37,838         | 37,838         |
| Fund balance at end of year                                  | \$ 37,838       | 37,838         | 36,789         |



## Combining Financial Statements/Schedules - Nonmajor 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, 2008  
(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  | 13,816          | 13,816       | 12,049   |
| Total public assistance                                      | 13,816          | 13,816       | 12,049   |
| Total expenditures   | 13,816          | 13,816       | 12,049   |
| Excess (deficiency) of revenues over<br>(under) expenditures | (13,816)        | (13,816)     | (11,971) |
| Other financing sources (uses)                               |                 |              |          |
| Transfers in   | 13,799          | 13,799       | 12,033   |
| Total other financing sources (uses)                         | 13,799          | 13,799       | 12,033   |
| Net change in fund balance                                   | (17)            | (17)         | 62       |
| Fund balance at beginning of year                            | 26              | 26           | 26       |
| Fund balance at end of year                                  | \$ 9            | 9            | 88       |

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Inactive Wastesites Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Original Budget | Final Budget  | Actual         |
|--|-----------------|---------------|----------------|
| <b>Revenues:</b>   |                 |               |                |
| Revenue from use of money and property                       | \$ 535          | 535           | 3,698          |
| Aid from other governmental agencies:                        |                 |               |                |
| State  | 1,532           | 1,725         | 422            |
| Federal  |                 |               | 3              |
| Charges for current services                                 | 850             | 851           | 1,021          |
| Other revenue  | 11,227          | 11,147        |                |
| <b>Total revenues</b>  | <b>14,144</b>   | <b>14,258</b> | <b>5,144</b>   |
| <b>Expenditures:</b>   |                 |               |                |
| <b>Current:</b>  |                 |               |                |
| <b>Health and sanitation:</b>                                |                 |               |                |
| Duck pond landfill cleanup                                   | 15              | 15            | 14             |
| Hillsborough maintenance                                     | 251             | 252           | 157            |
| Inactive waste site management                               | 14,040          | 14,213        | 7,585          |
| <b>Total health and sanitation</b>                           | <b>14,306</b>   | <b>14,480</b> | <b>7,756</b>   |
| Capital outlay   | 16              | 35            | 19             |
| <b>Total expenditures</b>                                    | <b>14,322</b>   | <b>14,515</b> | <b>7,775</b>   |
| Excess (deficiency) of revenues over<br>(under) expenditures | (178)           | (257)         | (2,631)        |
| <b>Other financing sources (uses)</b>                        |                 |               |                |
| Transfers out  | (231)           | (151)         | (103)          |
| <b>Total other financing sources (uses)</b>                  | <b>(231)</b>    | <b>(151)</b>  | <b>(103)</b>   |
| <b>Net change in fund balance</b>                            | <b>(409)</b>    | <b>(408)</b>  | <b>(2,734)</b> |
| Fund balance at beginning of year                            | 69,756          | 69,756        | 69,756         |
| Fund balance at end of year                                  | \$ 69,347       | 69,348        | 67,022         |



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Inmate Welfare Program Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Original Budget | Final Budget   | Actual         |
|--|-----------------|----------------|----------------|
| <b>Revenues:</b>   |                 |                |                |
| Revenue from use of money and property                       | \$ 3,959        | 3,959          | 3,722          |
| Aid from other governmental agencies:                        |                 |                |                |
| State  | 23              | 42             | 11             |
| Charges for current services                                 |                 |                | 3              |
| Other revenue  | 100             | 100            | 592            |
| <b>Total revenues</b>  | <b>4,082</b>    | <b>4,101</b>   | <b>4,328</b>   |
| <b>Expenditures:</b>   |                 |                |                |
| <b>Current:</b>  |                 |                |                |
| <b>Public protection:</b>                                    |                 |                |                |
| Probation inmate welfare                                     | 226             | 226            | 189            |
| Sheriff's inmate welfare                                     | 2,880           | 2,889          | 2,428          |
| Sheriff Inmate Welfare                                       | 14              | 14             | 3              |
| <b>Total public protection</b>                               | <b>3,120</b>    | <b>3,129</b>   | <b>2,620</b>   |
| Capital outlay   | 82              | 91             | 85             |
| <b>Total expenditures</b>                                    | <b>3,202</b>    | <b>3,220</b>   | <b>2,705</b>   |
| Excess (deficiency) of revenues over<br>(under) expenditures | 880             | 881            | 1,623          |
| <b>Other financing sources (uses)</b>                        |                 |                |                |
| Sale of capital assets                                       |                 |                | 1              |
| Transfers in   | 850             | 850            | 850            |
| Transfers out  | (1,909)         | (1,909)        | (1,876)        |
| <b>Total other financing sources (uses)</b>                  | <b>(1,059)</b>  | <b>(1,059)</b> | <b>(1,025)</b> |
| Net change in fund balance                                   | (179)           | (178)          | 598            |
| Fund balance at beginning of year                            | 5,112           | 5,112          | 5,112          |
| Increase (decrease) in<br>reserve for inventories            |                 | (9)            | (9)            |
| <b>Fund balance at end of year</b>                           | <b>\$ 4,933</b> | <b>4,925</b>   | <b>5,701</b>   |

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Lighting Maintenance District Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Original Budget | Final Budget | Actual       |
|--|-----------------|--------------|--------------|
| <b>Revenues:</b>   |                 |              |              |
| Taxes  | \$ 920          | 920          | 1,069        |
| Revenue from use of money and property                       | 15              | 15           | 34           |
| Aid from other governmental agencies:                        |                 |              |              |
| State  | 11              | 11           | 10           |
| Charges for current services                                 | 627             | 627          | 673          |
| Other revenue  | 5               | 5            |              |
| <b>Total revenues</b>  | <b>1,578</b>    | <b>1,578</b> | <b>1,786</b> |
| <b>Expenditures:</b>   |                 |              |              |
| Current:   |                 |              |              |
| Public ways and facilities:                                  |                 |              |              |
| San Diego Lighting Maintenance                               | 1,600           | 1,599        | 1,584        |
| Total public ways and facilities                             | 1,600           | 1,599        | 1,584        |
| Total expenditures   | 1,600           | 1,599        | 1,584        |
| Excess (deficiency) of revenues over<br>(under) expenditures | (22)            | (21)         | 202          |
| Net change in fund balance                                   | (22)            | (21)         | 202          |
| Fund balance at beginning of year                            | 630             | 630          | 630          |
| Fund balance at end of year                                  | \$ 608          | 609          | 832          |



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Park Land Dedication Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Original Budget | Final Budget   | Actual        |
|--|-----------------|----------------|---------------|
| <b>Revenues:</b>   |                 |                |               |
| Licenses, permits and franchise fees                                 | \$ 72           | 72             | 946           |
| Revenue from use of money and property                               |                 |                | 523           |
| <b>Total revenues</b>  | <b>72</b>       | <b>72</b>      | <b>1,469</b>  |
| <b>Expenditures:</b>   |                 |                |               |
| <b>Current:</b>  |                 |                |               |
| <b>Recreation and cultural:</b>                                      |                 |                |               |
| Local Park Planning Area 15 Sweetwater                               | 5               | 5              | 1             |
| Local Park Planning Area 16 Otay                                     | 2               | 2              |               |
| Local Park Planning Area 19 Jamul                                    | 3               | 304            | 300           |
| Local Park Planning Area 20 Spring Valley                            | 2               | 2              | 2             |
| Local Park Planning Area 25 Lakeside                                 | 3               | 3              | 3             |
| Local Park Planning Area 26 Crest                                    | 3               | 203            | 1             |
| Local Park Planning Area 27 Alpine                                   | 5               | 5              |               |
| Local Park Planning Area 28 Ramona                                   | 455             | 458            | 1             |
| Local Park Planning Area 29 Escondido                                | 3               | 3              |               |
| Local Park Planning Area 30 San Marcos                               | 1               | 1              |               |
| Local Park Planning Area 31 San Dieguito                             | 5               | 7              | 1             |
| Local Park Planning Area 32 Carlsbad                                 | 1               | 1              |               |
| Local Park Planning Area 35 Fallbrook                                | 39              | 45             | 32            |
| Local Park Planning Area 36 Bonsall                                  | 3               | 3              |               |
| Local Park Planning Area 37 Vista                                    | 1               | 2              |               |
| Local Park Planning Area 38 Valley Center                            | 107             | 164            | 85            |
| Local Park Planning Area 39 Pauma                                    | 5               | 28             |               |
| Local Park Planning Area 4 Lincoln Acres                             | 3               | 3              |               |
| Local Park Planning Area 40 Palomar-Julian                           | 2               | 2              |               |
| Local Park Planning Area 41 Mount Empire                             | 3               | 3              |               |
| Local Park Planning Area 42 Anza-Borrego                             | 1               | 1              |               |
| Local Park Planning Central Mountain                                 | 3               | 3              |               |
| Local Park Planning Oceanside  | 1               | 1              |               |
| Local Park Planning Valle de Oro                                     | 2               | 2              | 1             |
| <b>Total recreational and cultural</b>                               | <b>658</b>      | <b>1,251</b>   | <b>427</b>    |
| <b>Total expenditures</b>  | <b>658</b>      | <b>1,251</b>   | <b>427</b>    |
| <b>Excess (deficiency) of revenues over<br/>(under) expenditures</b> | <b>(586)</b>    | <b>(1,179)</b> | <b>1,042</b>  |
| <b>Other financing sources (uses)</b>                                |                 |                |               |
| Transfers out  | (1,103)         | (1,400)        | (289)         |
| <b>Total other financing sources (uses)</b>                          | <b>(1,103)</b>  | <b>(1,400)</b> | <b>(289)</b>  |
| <b>Net change in fund balance</b>                                    | <b>(1,689)</b>  | <b>(2,579)</b> | <b>753</b>    |
| <b>Fund balance at beginning of year</b>                             | <b>9,846</b>    | <b>9,846</b>   | <b>9,846</b>  |
| <b>Fund balance at end of year</b>                                   | <b>\$ 8,157</b> | <b>7,267</b>   | <b>10,599</b> |

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Road Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Original Budget  | Final Budget    | Actual         |
|--|------------------|-----------------|----------------|
| <b>Revenues:</b>   |                  |                 |                |
| Taxes  | \$ 42,831        | 45,724          |                |
| Licenses, permits and franchise fees                         | 456              | 456             | 235            |
| Fines, forfeitures and penalties                             | 36               | 36              | 9              |
| Revenue from use of money and property                       | 1,407            | 1,407           | 3,583          |
| Aid from other governmental agencies:                        |                  |                 |                |
| State  | 74,322           | 82,160          | 81,151         |
| Federal  | 5,089            | 12,798          | 4,827          |
| Charges for current services                                 | 26,500           | 27,043          | 30,493         |
| Other revenue  | 6                | 966             | 504            |
| <b>Total revenues</b>  | <b>150,647</b>   | <b>170,590</b>  | <b>120,802</b> |
| <b>Expenditures:</b>   |                  |                 |                |
| Current:   |                  |                 |                |
| Public ways and facilities:                                  |                  |                 |                |
| Public works, other budgetary entity                         |                  |                 |                |
| Public works, road   | 131,571          | 154,162         | 71,122         |
| <b>Total public ways and facilities</b>                      | <b>131,571</b>   | <b>154,162</b>  | <b>71,122</b>  |
| Capital outlay   | 41,709           | 42,045          | 41,846         |
| <b>Total expenditures</b>                                    | <b>173,280</b>   | <b>196,207</b>  | <b>112,968</b> |
| Excess (deficiency) of revenues over<br>(under) expenditures | (22,633)         | (25,617)        | 7,834          |
| <b>Other financing sources (uses)</b>                        |                  |                 |                |
| Sale of capital assets                                       |                  |                 | 3              |
| Transfers in   | 90               |                 | 100            |
| Transfers out  | (1,709)          | (1,709)         | (2,251)        |
| <b>Total other financing sources (uses)</b>                  | <b>(1,619)</b>   | <b>(1,709)</b>  | <b>(2,148)</b> |
| <b>Net change in fund balance</b>                            | <b>(24,252)</b>  | <b>(27,326)</b> | <b>5,686</b>   |
| Fund balance at beginning of year                            | 98,369           | 98,369          | 98,369         |
| Increase (decrease) in<br>reserve for inventories            |                  | (280)           | (280)          |
| <b>Fund balance at end of year</b>                           | <b>\$ 74,117</b> | <b>70,763</b>   | <b>103,775</b> |



## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Other Special Districts Funds  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Original Budget | Final Budget | Actual     |
|--|-----------------|--------------|------------|
| <b>Revenues:</b>   |                 |              |            |
| Fines, forfeitures and penalties                             | \$ 16           | 16           | 22         |
| Revenue from use of money and property                       | 5               | 5            | 4          |
| Aid from other governmental agencies:                        |                 |              |            |
| State  | 1,309           | 1,309        | 111        |
| Charges for current services                                 | 90              | 90           | 100        |
| <b>Total revenues</b>  | <b>1,420</b>    | <b>1,420</b> | <b>237</b> |
| <b>Expenditures:</b>   |                 |              |            |
| <b>Current:</b>  |                 |              |            |
| <b>Public protection:</b>                                    |                 |              |            |
| Agriculture weights and Measure - Fish and Game              | 47              | 47           | 29         |
| Public works, survey   |                 | 90           | 6          |
| <b>Total public protection</b>                               | <b>47</b>       | <b>137</b>   | <b>35</b>  |
| <b>Public ways and facilities:</b>                           |                 |              |            |
| Special Aviation   | 1,313           | 1,313        | 95         |
| <b>Total public ways and facilities</b>                      | <b>1,313</b>    | <b>1,313</b> | <b>95</b>  |
| <b>Total expenditures</b>                                    | <b>1,360</b>    | <b>1,450</b> | <b>130</b> |
| Excess (deficiency) of revenues over<br>(under) expenditures | 60              | (30)         | 107        |
| <b>Other financing sources (uses)</b>                        |                 |              |            |
| Transfers out  | (90)            |              |            |
| <b>Total other financing sources (uses)</b>                  | <b>(90)</b>     |              |            |
| <b>Net change in fund balance</b>                            | <b>(30)</b>     | <b>(30)</b>  | <b>107</b> |
| Fund balance at beginning of year                            | 536             | 536          | 536        |
| Fund balance at end of year                                  | \$ 506          | 506          | 643        |





### **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.

#### **SANITATION DISTRICTS FUND**

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

#### **WASTEWATER MANAGEMENT**

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



**COMBINING STATEMENT OF NET ASSETS  
ENTERPRISE FUNDS  
June 30, 2008  
(In thousands)**

|   | Airport Fund | Sanitation Districts Fund | Wastewater Management Fund | Total Enterprise Funds |
|---|--------------|---------------------------|----------------------------|------------------------|
| <b>ASSETS</b>                                   |              |                           |                            |                        |
| Current assets:                                 |              |                           |                            |                        |
| Pooled cash and investments                     | \$ 15,325    | 68,551                    | 1,570                      | 85,446                 |
| Receivables, net                                | 8,238        | 1,001                     | 16                         | 9,255                  |
| Due from other funds                            | 32           | 1,518                     | 523                        | 2,073                  |
| Total current assets                            | 23,595       | 71,070                    | 2,109                      | 96,774                 |
| Noncurrent assets:                              |              |                           |                            |                        |
| Advances to other funds                         | 3,363        |                           |                            | 3,363                  |
| Capital assets:                                 |              |                           |                            |                        |
| Land  | 10,249       | 1,069                     | 20                         | 11,338                 |
| Construction and contracts in progress          | 32,037       | 17,817                    |                            | 49,854                 |
| Buildings and improvements                      | 50,135       | 1,699                     | 721                        | 52,555                 |
| Equipment                                       | 525          | 594                       | 222                        | 1,341                  |
| Road network                                    | 335          |                           |                            | 335                    |
| Sewer network                                   |              | 68,994                    |                            | 68,994                 |
| Accumulated depreciation                        | (23,160)     | (32,195)                  | (570)                      | (55,925)               |
| Total noncurrent assets                         | 73,484       | 57,978                    | 393                        | 131,855                |
| Total assets                                    | 97,079       | 129,048                   | 2,502                      | 228,629                |
| <b>LIABILITIES</b>                              |              |                           |                            |                        |
| Current liabilities:                            |              |                           |                            |                        |
| Accounts payable                                | 4,401        | 327                       | 107                        | 4,835                  |
| Accrued payroll                                 | 67           |                           | 77                         | 144                    |
| Due to other funds                              | 254          | 713                       | 1,723                      | 2,690                  |
| Advances from other funds                       |              |                           |                            |                        |
| Unearned revenue                                | 50           | 2                         |                            | 52                     |
| Bonds and loans payable                         | 217          |                           |                            | 217                    |
| Compensated absences                            | 75           |                           | 81                         | 156                    |
| Total current liabilities                       | 5,064        | 1,042                     | 1,988                      | 8,094                  |
| Noncurrent liabilities:                         |              |                           |                            |                        |
| Advances from other funds                       |              | 14                        |                            | 14                     |
| Bonds and loans payable                         | 2,038        |                           |                            | 2,038                  |
| Compensated absences                            | 113          |                           | 121                        | 234                    |
| Total noncurrent liabilities                    | 2,151        | 14                        | 121                        | 2,286                  |
| Total liabilities                               | 7,215        | 1,056                     | 2,109                      | 10,380                 |
| <b>NET ASSETS</b>                               |              |                           |                            |                        |
| Invested in capital assets, net of related debt | 67,866       | 57,978                    | 393                        | 126,237                |
| Unrestricted                                    | 21,998       | 70,014                    |                            | 92,012                 |
| Total net assets (deficits)                     | \$ 89,864    | 127,992                   | 393                        | 218,249                |



## Combining Financial Statements - Nonmajor Enterprise Funds

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
FUND NET ASSETS - ENTERPRISE FUNDS  
For the Year Ended June 30, 2008  
(In Thousands)**

|  | Airport Fund | Sanitation Districts<br>Fund | Wastewater<br>Management Fund | Total Enterprise<br>Funds |
|--|--------------|------------------------------|-------------------------------|---------------------------|
| Operating revenues:                              |              |                              |                               |                           |
| Charges for current services                     | \$ 16,097    | 20,060                       | 5,318                         | 41,475                    |
| Miscellaneous                                    | 103          | 1                            | 1                             | 105                       |
| Total operating revenues                         | 16,200       | 20,061                       | 5,319                         | 41,580                    |
| Operating expenses:                              |              |                              |                               |                           |
| Salaries   | 2,933        |                              | 3,338                         | 6,271                     |
| Repairs and maintenance                          | 501          | 4,636                        | 65                            | 5,202                     |
| Equipment rental                                 | 415          |                              | 457                           | 872                       |
| Sewage processing                                |              | 9,828                        |                               | 9,828                     |
| Contracted services                              | 3,065        |                              | 1,155                         | 4,220                     |
| Depreciation                                     | 1,111        | 1,364                        | 19                            | 2,494                     |
| Utilities  | 139          |                              | 2                             | 141                       |
| Other operating expenses                         | 516          | 1,716                        | 234                           | 2,466                     |
| Total operating expenses                         | 8,680        | 17,544                       | 5,270                         | 31,494                    |
| Operating income (loss)                          | 7,520        | 2,517                        | 49                            | 10,086                    |
| Nonoperating revenues (expenses):                |              |                              |                               |                           |
| Grants   | 7,708        |                              | 17                            | 7,725                     |
| Investment income                                | 880          | 3,130                        | 103                           | 4,113                     |
| Interest expense                                 | (138)        | (21)                         |                               | (159)                     |
| Total nonoperating revenues (expenses)           | 8,450        | 3,109                        | 120                           | 11,679                    |
| Income (loss) before contributions and transfers | 15,970       | 5,626                        | 169                           | 21,765                    |
| Transfers in                                     | 23           | 3,010                        |                               | 3,033                     |
| Transfers out                                    | (155)        | (100)                        | (2,859)                       | (3,114)                   |
| Change in net assets                             | 15,838       | 8,536                        | (2,690)                       | 21,684                    |
| Net assets (deficits) at beginning of year       | 74,026       | 119,456                      | 3,083                         | 196,565                   |
| Net assets (deficits) at end of year             | \$ 89,864    | 127,992                      | 393                           | 218,249                   |



**COMBINING STATEMENT OF CASH FLOWS**  
**ENTERPRISE FUNDS**  
**For the Year Ended June 30, 2008**  
**(In Thousands)**

|  | Airport Fund | Sanitation Districts Fund | Wastewater Management Fund | Total Enterprise Funds |
|--|--------------|---------------------------|----------------------------|------------------------|
| <b>Cash flows from operating activities:</b>   |              |                           |                            |                        |
| Cash received from customers   | \$ 13,268    | 19,938                    | 32                         | 33,238                 |
| Cash received from other funds   | 166          |                           | 6,396                      | 6,562                  |
| Other miscellaneous revenues   |              |                           |                            |                        |
| Cash payments to suppliers   | (4,360)      | (11,824)                  | (1,609)                    | (17,793)               |
| Cash payments to employees   | (2,885)      |                           | (3,306)                    | (6,191)                |
| Cash payments to other funds   | (819)        | (7,122)                   | (373)                      | (8,314)                |
| Net cash provided (used) by operating activities   | 5,370        | 992                       | 1,140                      | 7,502                  |
| <b>Cash flows from noncapital financing activities:</b>  |              |                           |                            |                        |
| Operating grants   | 4,116        |                           | 17                         | 4,133                  |
| Transfers from other funds   | 23           | 3,010                     |                            | 3,033                  |
| Transfers to other funds   | (155)        | (100)                     | (1,306)                    | (1,561)                |
| Net cash provided (used) by noncapital financing activities  | 3,984        | 2,910                     | (1,289)                    | 5,605                  |
| <b>Cash flows from capital and related financing activities:</b>   |              |                           |                            |                        |
| Acquisition of capital assets  | (10,005)     | (2,502)                   |                            | (12,507)               |
| Retirement of capital leases, bonds and loans  | (205)        | (273)                     |                            | (478)                  |
| Interest paid on long-term debt  | (138)        | (21)                      |                            | (159)                  |
| Net cash provided (used) by capital and related financing activities   | (10,348)     | (2,796)                   |                            | (13,144)               |
| <b>Cash flows from investing activities:</b>   |              |                           |                            |                        |
| Investment income  | 936          | 3,402                     | 117                        | 4,455                  |
| Net increase (decrease) in cash and cash equivalents   | (58)         | 4,508                     | (32)                       | 4,418                  |
| Cash and cash equivalents - beginning of year  | 15,383       | 64,043                    | 1,602                      | 81,028                 |
| Cash and cash equivalents - end of year  | 15,325       | 68,551                    | 1,570                      | 85,446                 |
| <b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>     |              |                           |                            |                        |
| Operating income (loss)  | 7,520        | 2,517                     | 49                         | 10,086                 |
| <b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b> |              |                           |                            |                        |
| Inc (dec) in compensated absences  | 33           |                           | 15                         | 48                     |
| Inc (dec) in accrued payroll   | 17           |                           | 18                         | 35                     |
| Inc (dec) in due to other funds  | (370)        | (975)                     | (155)                      | (1,500)                |
| Inc (dec) in accounts payable  | (175)        | (279)                     | 85                         | (369)                  |
| Inc (dec) in unearned revenue  | (79)         |                           |                            | (79)                   |
| Dec (inc) in accounts and notes receivable   | (2,661)      | (124)                     | (1)                        | (2,786)                |
| Dec (inc) in due from other funds  | (26)         | (1,511)                   | 1,110                      | (427)                  |
| Depreciation   | 1,111        | 1,364                     | 19                         | 2,494                  |
| Total adjustments  | (2,150)      | (1,525)                   | 1,091                      | (2,584)                |
| Net cash provided by (used in) operating activities  | 5,370        | 992                       | 1,140                      | 7,502                  |
| <b>Non-cash investing and capital financing activities:</b>  |              |                           |                            |                        |
| Capital acquisitions included in accounts payable  | \$ 3,329     | 50                        |                            | 3,379                  |



### 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.

#### EMPLOYEE BENEFITS FUND

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

#### 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.

#### 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.

#### 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 FUND

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

#### 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.

#### 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.

#### 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.

#### SPECIAL DISTRICTS LOAN FUND

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

# Combining Financial Statements - Internal Service Funds



**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**June 30, 2008**  
**(In Thousands)**

|   | Employee Benefits Fund | Facilities Management Fund | Fleet Services Fund | Information Technology Fund | Public Liability Insurance Fund |
|---|------------------------|----------------------------|---------------------|-----------------------------|---------------------------------|
| <b>ASSETS</b>                                   |                        |                            |                     |                             |                                 |
| Current assets:                                 |                        |                            |                     |                             |                                 |
| Pooled cash and investments                     | \$ 83,140              | 6,572                      | 9,587               | 14,500                      | 26,698                          |
| Receivables, net                                | 707                    | 459                        | 377                 | 881                         | 235                             |
| Due from other funds                            | 1,287                  | 4,480                      | 1,946               | 12,876                      |                                 |
| Inventories                                     |                        | 423                        | 1,236               |                             |                                 |
| Total current assets                            | 85,134                 | 11,934                     | 13,146              | 28,257                      | 26,933                          |
| Noncurrent assets:                              |                        |                            |                     |                             |                                 |
| Advances to other funds                         |                        |                            |                     |                             | 118                             |
| Capital assets:                                 |                        |                            |                     |                             |                                 |
| Equipment                                       |                        | 577                        | 91,662              | 55,480                      |                                 |
| Accumulated depreciation                        |                        | (429)                      | (49,543)            | (36,988)                    |                                 |
| Total noncurrent assets                         |                        | 148                        | 42,119              | 18,492                      | 118                             |
| Total assets                                    | 85,134                 | 12,082                     | 55,265              | 46,749                      | 27,051                          |
| <b>LIABILITIES</b>                              |                        |                            |                     |                             |                                 |
| Current liabilities:                            |                        |                            |                     |                             |                                 |
| Accounts payable                                | 2,432                  | 3,859                      | 2,922               | 21,363                      | 463                             |
| Accrued payroll                                 |                        | 510                        | 91                  |                             |                                 |
| Accrued interest                                |                        | 3                          |                     |                             |                                 |
| Due to other funds                              | 2,902                  | 431                        | 17                  | 183                         | 1,177                           |
| Unearned revenue                                |                        | 725                        | 1                   |                             |                                 |
| Bonds and loans payable                         |                        | 502                        |                     |                             |                                 |
| Compensated absences                            |                        | 685                        | 116                 |                             |                                 |
| Claims and judgments                            | 19,874                 |                            |                     |                             | 9,597                           |
| Total current liabilities                       | 25,208                 | 6,715                      | 3,147               | 21,546                      | 11,237                          |
| Noncurrent liabilities:                         |                        |                            |                     |                             |                                 |
| Advances from other funds                       |                        | 2,000                      |                     |                             |                                 |
| Bonds and loans payable                         |                        | 3,345                      |                     |                             |                                 |
| Compensated absences                            |                        | 1,029                      | 174                 |                             |                                 |
| Claims and judgments                            | 66,928                 |                            |                     |                             | 9,845                           |
| Total noncurrent liabilities                    | 66,928                 | 6,374                      | 174                 |                             | 9,845                           |
| Total liabilities                               | 92,136                 | 13,089                     | 3,321               | 21,546                      | 21,082                          |
| <b>NET ASSETS</b>                               |                        |                            |                     |                             |                                 |
| Invested in capital assets, net of related debt |                        | 148                        | 42,119              | 18,492                      |                                 |
| Unrestricted                                    | (7,002)                | (1,155)                    | 9,825               | 6,711                       | 5,969                           |
| Total net assets (deficits)                     | \$ (7,002)             | (1,007)                    | 51,944              | 25,203                      | 5,969                           |

Continued



## Combining Financial Statements - Internal Service Funds

**COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS  
June 30, 2008  
(In Thousands)**

(Continued)

|   | Purchasing<br>Fund | Road and<br>Communication<br>Equipment<br>Fund | Special District<br>Loans Fund | Other<br>Miscellaneous<br>Internal Service<br>Funds | Total Internal<br>Service Funds |
|---|--------------------|--|--------------------------------|---|---------------------------------|
| <b>ASSETS</b>                                   |                    |  |                                |   |                                 |
| Current assets:                                 |                    |  |                                |   |                                 |
| Pooled cash and investments                     | \$ 4,667           | 7,827  | 878                            | 4,276   | 158,145                         |
| Receivables, net                                | 45                 | 80   |                                |   | 2,784                           |
| Due from other funds                            | 138                | 970  |                                | 1   | 21,698                          |
| Inventories                                     | 4                  |  |                                | 162   | 1,825                           |
| Total current assets                            | 4,854              | 8,877  | 878                            | 4,439   | 184,452                         |
| Noncurrent assets:                              |                    |  |                                |   |                                 |
| Advances to other funds                         |                    |  | 30                             |   | 148                             |
| Capital assets:                                 |                    |  |                                |   |                                 |
| Equipment                                       | 245                | 28,019   |                                | 281   | 176,264                         |
| Accumulated depreciation                        | (23)               | (15,671)                                       |                                | (271)   | (102,925)                       |
| Total noncurrent assets                         | 222                | 12,348   | 30                             | 10  | 73,487                          |
| Total assets                                    | 5,076              | 21,225   | 908                            | 4,449   | 257,939                         |
| <b>LIABILITIES</b>                              |                    |  |                                |   |                                 |
| Current liabilities:                            |                    |  |                                |   |                                 |
| Accounts payable                                | 404                | 5  |                                | 1,442   | 32,890                          |
| Accrued payroll                                 | 111                |  |                                |   | 712                             |
| Accrued interest                                |                    |  |                                |   | 3                               |
| Due to other funds                              | 68                 | 289  |                                | 96  | 5,163                           |
| Unearned revenue                                |                    |  |                                |   | 726                             |
| Bonds and loans payable                         |                    |  |                                |   | 502                             |
| Compensated absences                            | 156                |  |                                |   | 957                             |
| Claims and judgments                            |                    |  |                                |   | 29,471                          |
| Total current liabilities                       | 739                | 294  |                                | 1,538   | 70,424                          |
| Noncurrent liabilities:                         |                    |  |                                |   |                                 |
| Advances from other funds                       |                    |  |                                |   | 2,000                           |
| Bonds and loans payable                         |                    |  |                                |   | 3,345                           |
| Compensated absences                            | 234                |  |                                |   | 1,437                           |
| Claims and judgments                            |                    |  |                                |   | 76,773                          |
| Total noncurrent liabilities                    | 234                |  |                                |   | 83,555                          |
| Total liabilities                               | 973                | 294  |                                | 1,538   | 153,979                         |
| <b>NET ASSETS</b>                               |                    |  |                                |   |                                 |
| Invested in capital assets, net of related debt | 222                | 12,348   |                                | 10  | 73,339                          |
| Unrestricted                                    | 3,881              | 8,583  | 908                            | 2,901   | 30,621                          |
| Total net assets (deficits)                     | \$ 4,103           | 20,931   | 908                            | 2,911   | 103,960                         |

# 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, 2008  
(In Thousands)**

|  | Employee<br>Benefits Fund | Facilities<br>Management<br>Fund | Fleet Services<br>Fund | Information<br>Technology<br>Fund | Public Liability<br>Insurance Fund |
|--|---------------------------|----------------------------------|------------------------|-----------------------------------|------------------------------------|
| Operating revenues:                              |                           |                                  |                        |                                   |                                    |
| Charges for current services                     | \$ 33,193                 | 97,057                           | 32,268                 | 114,193                           | 7,000                              |
| Miscellaneous                                    | 113                       |                                  | 229                    |                                   | 52                                 |
| Total operating revenues                         | 33,306                    | 97,057                           | 32,497                 | 114,193                           | 7,052                              |
| Operating expenses:                              |                           |                                  |                        |                                   |                                    |
| Salaries   |                           | 23,588                           | 4,426                  |                                   |                                    |
| Repairs and maintenance                          |                           | 26,440                           | 6,754                  |                                   |                                    |
| Equipment rental                                 |                           | 60                               | 119                    |                                   |                                    |
| Contracted services                              | 7,830                     | 9,785                            | 922                    | 116,752                           | 6,795                              |
| Depreciation                                     |                           | 72                               | 9,289                  | 18,494                            |                                    |
| Utilities  |                           | 17,575                           | 280                    |                                   |                                    |
| Cost of material                                 |                           | 51                               | 121                    |                                   |                                    |
| Claims and judgments                             | 10,128                    |                                  |                        |                                   | 5,039                              |
| Fuel   |                           | 351                              | 10,155                 |                                   |                                    |
| Other operating expenses                         |                           | 18,790                           | 938                    |                                   | 3                                  |
| Total operating expenses                         | 17,958                    | 96,712                           | 33,004                 | 135,246                           | 11,837                             |
| Operating income (loss)                          | 15,348                    | 345                              | (507)                  | (21,053)                          | (4,785)                            |
| Nonoperating revenues (expenses):                |                           |                                  |                        |                                   |                                    |
| Grants   |                           | 772                              | 5                      |                                   |                                    |
| Investment income                                | 3,809                     | 8                                | 587                    | 62                                | 1,386                              |
| Interest expense                                 |                           | (171)                            |                        |                                   |                                    |
| Gain or loss on disposal of assets               |                           | (30)                             | (280)                  |                                   |                                    |
| Total nonoperating revenues (expenses)           | 3,809                     | 579                              | 312                    | 62                                | 1,386                              |
| Income (loss) before contributions and transfers | 19,157                    | 924                              | (195)                  | (20,991)                          | (3,399)                            |
| Capital contributions                            |                           |                                  | 1                      |                                   |                                    |
| Transfers in                                     | 204                       | 1,376                            | 257                    | 1,605                             |                                    |
| Transfers out                                    |                           | (1,209)                          | (214)                  |                                   |                                    |
| Change in net assets                             | 19,361                    | 1,091                            | (151)                  | (19,386)                          | (3,399)                            |
| Net assets (deficits) at beginning of year       | (26,363)                  | (2,098)                          | 52,095                 | 44,589                            | 9,368                              |
| Net assets (deficits) at end of year             | \$ (7,002)                | (1,007)                          | 51,944                 | 25,203                            | 5,969                              |

Continued



## 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, 2008  
(In Thousands)**

| (Continued)                                      | Purchasing<br>Fund | Road and<br>Communication<br>Equipment<br>Fund | Special District<br>Loans Fund | Other<br>Miscellaneous<br>Internal Service<br>Funds | Total Internal<br>Service Funds |
|--|--------------------|--|--------------------------------|---|---------------------------------|
| Operating revenues:                              |                    |  |                                |   |                                 |
| Charges for current services                     | \$ 7,139           | 5,941  |                                | 4,740   | 301,531                         |
| Miscellaneous                                    | 263                | 3  |                                |   | 660                             |
| Total operating revenues                         | 7,402              | 5,944  |                                | 4,740   | 302,191                         |
| Operating expenses:                              |                    |  |                                |   |                                 |
| Salaries   | 5,202              |  |                                |   | 33,216                          |
| Repairs and maintenance                          | 125                | 2,808  |                                | 15  | 36,142                          |
| Equipment rental                                 | 804                |  |                                |   | 983                             |
| Contracted services                              | 817                | 394  |                                | 1,114   | 144,409                         |
| Depreciation                                     | 3                  | 1,676  |                                | 14  | 29,548                          |
| Utilities  | 10                 |  |                                |   | 17,865                          |
| Cost of material                                 |                    |  |                                | 1,487   | 1,659                           |
| Claims and judgments                             |                    |  |                                |   | 15,167                          |
| Fuel   | 2                  | 1,250  |                                | 7   | 11,765                          |
| Other operating expenses                         | 614                |  |                                | 35  | 20,380                          |
| Total operating expenses                         | 7,577              | 6,128  |                                | 2,672   | 311,134                         |
| Operating income (loss)                          | (175)              | (184)  |                                | 2,068   | (8,943)                         |
| Nonoperating revenues (expenses):                |                    |  |                                |   |                                 |
| Grants   |                    |  |                                |   | 777                             |
| Investment income                                | 232                | 480  | 3                              | 13  | 6,580                           |
| Interest expense                                 |                    |  |                                |   | (171)                           |
| Gain or loss on disposal of assets               | (1)                | (144)  |                                |   | (455)                           |
| Total nonoperating revenues (expenses)           | 231                | 336  | 3                              | 13  | 6,731                           |
| Income (loss) before contributions and transfers | 56                 | 152  | 3                              | 2,081   | (2,212)                         |
| Capital contributions                            |                    |  |                                |   | 1                               |
| Transfers in                                     | 184                |  |                                |   | 3,626                           |
| Transfers out                                    | (280)              |  |                                | (1,472)   | (3,175)                         |
| Change in net assets                             | (40)               | 152  | 3                              | 609   | (1,760)                         |
| Net assets (deficits) at beginning of year       | 4,143              | 20,779   | 905                            | 2,302   | 105,720                         |
| Net assets (deficits) at end of year             | \$ 4,103           | 20,931   | 908                            | 2,911   | 103,960                         |



**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended June 30, 2008**  
**(In Thousands)**

|  | Employee Benefits Fund | Facilities Management Fund | Fleet Services Fund | Information Technology Fund | Public Liability Insurance Fund |
|--|------------------------|----------------------------|---------------------|-----------------------------|---------------------------------|
| <b>Cash flows from operating activities:</b>   |                        |                            |                     |                             |                                 |
| Cash received from customers   | \$ 113                 | 4,480                      | 1,065               | 3,159                       | 52                              |
| Cash received from other funds   | 34,143                 | 96,834                     | 31,170              | 108,965                     | 7,312                           |
| Cash payments to suppliers   | (7,230)                | (72,172)                   | (19,627)            | (123,955)                   | (6,449)                         |
| Cash payments to employees   |                        | (23,378)                   | (4,389)             |                             |                                 |
| Cash payments to other funds   |                        | (2,552)                    | (1,116)             |                             |                                 |
| Cash paid for judgments and claims   | (18,012)               |                            |                     |                             | (2,093)                         |
| Net cash provided (used) by operating activities   | 9,014                  | 3,212                      | 7,103               | (11,831)                    | (1,178)                         |
| <b>Cash flows from noncapital financing activities:</b>  |                        |                            |                     |                             |                                 |
| Operating grants   |                        | 620                        | 5                   |                             |                                 |
| Transfers from other funds   | 204                    | 1,376                      | 257                 | 1,605                       | 59                              |
| Transfers to other funds   |                        | (1,209)                    | (214)               |                             |                                 |
| Advances to other funds  |                        |                            |                     |                             |                                 |
| Other noncapital (decreases)   |                        | (650)                      |                     |                             |                                 |
| Net cash provided (used) by noncapital financing activities  | 204                    | 137                        | 48                  | 1,605                       | 59                              |
| <b>Cash flows from capital and related financing activities:</b>   |                        |                            |                     |                             |                                 |
| Acquisition of capital assets  |                        | (48)                       | (10,111)            |                             |                                 |
| Proceeds from sale of assets   |                        |                            | 519                 |                             |                                 |
| Net cash provided (used) by capital and related financing activities   |                        | (48)                       | (9,592)             |                             |                                 |
| <b>Cash flows from investing activities:</b>   |                        |                            |                     |                             |                                 |
| Investment income  | 4,029                  | 7                          | 688                 | 62                          | 1,524                           |
| Net increase (decrease) in cash and cash equivalents   | 13,247                 | 3,308                      | (1,753)             | (10,164)                    | 405                             |
| Cash and cash equivalents - beginning of year  | 69,893                 | 3,264                      | 11,340              | 24,664                      | 26,293                          |
| Cash and cash equivalents - end of year  | 83,140                 | 6,572                      | 9,587               | 14,500                      | 26,698                          |
| <b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>     |                        |                            |                     |                             |                                 |
| Operating income (loss)  | 15,348                 | 345                        | (507)               | (21,053)                    | (4,785)                         |
| <b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b> |                        |                            |                     |                             |                                 |
| Inc (dec) in compensated absences  |                        | 137                        | 20                  |                             |                                 |
| Inc (dec) in accrued payroll   |                        | 101                        | 17                  |                             |                                 |
| Inc (dec) in due to other funds  | 1,044                  | (95)                       | (145)               | 183                         | 311                             |
| Inc (dec) in accounts payable  | 600                    | (1,440)                    | (652)               | (7,203)                     | 350                             |
| Inc (dec) in claims and judgments  | (7,884)                |                            |                     |                             | 2,946                           |
| Inc (dec) in unearned revenue  |                        |                            | (2)                 |                             |                                 |
| Dec (inc) in accounts and notes receivable   | (2)                    | 208                        | (61)                | (9)                         |                                 |
| Dec (inc) in due from other funds  | (92)                   | 4,050                      | (199)               | (2,243)                     |                                 |
| Dec (inc) in Inventories   |                        | (166)                      | (657)               |                             |                                 |
| Depreciation   |                        | 72                         | 9,289               | 18,494                      |                                 |
| Total adjustments  | (6,334)                | 2,867                      | 7,610               | 9,222                       | 3,607                           |
| Net cash provided by (used in) operating activities  | 9,014                  | 3,212                      | 7,103               | (11,831)                    | (1,178)                         |
| <b>Non-cash investing and capital financing activities:</b>  |                        |                            |                     |                             |                                 |
| Capital acquisitions included in accounts payable  |                        |                            | 1,205               |                             |                                 |
| Governmental contributions of capital assets   | \$                     |                            | 1                   |                             |                                 |

Continued



## Combining Financial Statements - Internal Service Funds

**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended June 30, 2008**  
**(In Thousands)**

(Continued)

|  | Purchasing Fund | Road and Communication Equipment Fund | Special District Loans Fund | Other Miscellaneous Internal Service Funds | Total Internal Service Funds |
|--|-----------------|---------------------------------------|-----------------------------|--|------------------------------|
| <b>Cash flows from operating activities:</b>   |                 |                                       |                             |  |                              |
| Cash received from customers   | \$ 288          | 3                                     |                             | 4,740                                      | 13,900                       |
| Cash received from other funds   | 7,629           | 5,518                                 |                             |  | 291,571                      |
| Cash payments to suppliers   | (1,686)         | (435)                                 |                             | (2,080)                                    | (233,634)                    |
| Cash payments to employees   | (5,179)         |                                       |                             |  | (32,946)                     |
| Cash payments to other funds   | (649)           | (4,400)                               |                             | (65)                                       | (8,782)                      |
| Cash paid for judgments and claims   |                 |                                       |                             |  | (20,105)                     |
| Net cash provided (used) by operating activities   | 403             | 686                                   |                             | 2,595                                      | 10,004                       |
| <b>Cash flows from noncapital financing activities:</b>  |                 |                                       |                             |  |                              |
| Operating grants   |                 |                                       |                             |  | 625                          |
| Transfers from other funds   | 184             |                                       |                             |  | 3,685                        |
| Transfers to other funds   | (280)           |                                       |                             | (1,472)                                    | (3,175)                      |
| Advances to other funds  |                 |                                       | 67                          |  | 67                           |
| Other noncapital (decreases)   |                 |                                       |                             |  | (650)                        |
| Net cash provided (used) by noncapital financing activities  | (96)            |                                       | 67                          | (1,472)                                    | 552                          |
| <b>Cash flows from capital and related financing activities:</b>   |                 |                                       |                             |  |                              |
| Acquisition of capital assets  | (111)           | (3,669)                               |                             |  | (13,939)                     |
| Proceeds from sale of assets   |                 | 120                                   |                             |  | 639                          |
| Net cash provided (used) by capital and related financing activities   | (111)           | (3,549)                               |                             |  | (13,300)                     |
| <b>Cash flows from investing activities:</b>   |                 |                                       |                             |  |                              |
| Investment income  | 248             | 526                                   | 3                           | 13   | 7,100                        |
| Net increase (decrease) in cash and cash equivalents   | 444             | (2,337)                               | 70                          | 1,136                                      | 4,356                        |
| Cash and cash equivalents - beginning of year  | 4,223           | 10,164                                | 808                         | 3,140                                      | 153,789                      |
| Cash and cash equivalents - end of year  | 4,667           | 7,827                                 | 878                         | 4,276                                      | 158,145                      |
| <b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>     |                 |                                       |                             |  |                              |
| Operating income (loss)  | (175)           | (184)                                 |                             | 2,068                                      | (8,943)                      |
| <b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b> |                 |                                       |                             |  |                              |
| Inc (dec) in compensated absences  | 23              |                                       |                             |  | 180                          |
| Inc (dec) in accrued payroll   | 17              |                                       |                             |  | 135                          |
| Inc (dec) in due to other funds  | (73)            | 38                                    |                             | 47   | 1,310                        |
| Inc (dec) in accounts payable  | 92              | (421)                                 |                             | 471  | (8,203)                      |
| Inc (dec) in claims and judgments  |                 |                                       |                             |  | (4,938)                      |
| Inc (dec) in unearned revenue  |                 |                                       |                             |  | (2)                          |
| Dec (inc) in accounts and notes receivable   |                 |                                       |                             |  | 136                          |
| Dec (inc) in due from other funds  | 515             | (423)                                 |                             | (1)  | 1,607                        |
| Dec (inc) in Inventories   | 1               |                                       |                             | (4)  | (826)                        |
| Depreciation   | 3               | 1,676                                 |                             | 14   | 29,548                       |
| Total adjustments  | 578             | 870                                   |                             | 527  | 18,947                       |
| Net cash provided by (used in) operating activities  | 403             | 686                                   |                             | 2,595                                      | 10,004                       |
| <b>Non-cash investing and capital financing activities:</b>  |                 |                                       |                             |  |                              |
| Capital acquisitions included in accounts payable  | 103             |                                       |                             |  | 1,308                        |
| Governmental contributions of capital assets   | \$              |                                       |                             |  | 1                            |





### INVESTMENT TRUST FUNDS

Investment trust funds are used to account for investments held on behalf of external entities in either the County pool or specific investments. These assets are held in a fiduciary capacity and accordingly, net assets reported in the Investment Trust funds are held in trust for other purposes.

#### **SPECIFIC INVESTMENTS - INVESTMENT TRUST FUND**

This Fund was created for the purpose of reporting individual investments which are offered as an alternative to a pooled position. It includes specific investments for the County; its component units and several legally separate governments.

#### **POOL INVESTMENTS - INVESTMENT TRUST FUND**

This fund was established to account for the external portion of the County Treasurer's investment pool in which the County; its component units and legally separate governments commingle or pool their resources in an investment pool.



**COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
INVESTMENT TRUST  
June 30, 2008  
(In Thousands)**

|                                  | Specific Investments -<br>Investment Trust | Pool Investments -<br>Investment Trust | Total            |
|----------------------------------|--|--|------------------|
| <b>ASSETS</b>                    |  |  |                  |
| Pooled cash and investments      | \$   | 3,119,116                              | 3,119,116        |
| Cash with fiscal agents          | 18   |  | 18               |
| Investments with fiscal agents   | 468,588                                    |  | 468,588          |
| Receivables:                     |  |  |                  |
| Accounts receivable              |  | 13,114                                 | 13,114           |
| Investment income receivable     | 115  | 27,852                                 | 27,967           |
| <b>Total assets</b>              | <b>468,721</b>                             | <b>3,160,082</b>                       | <b>3,628,803</b> |
| <b>LIABILITIES</b>               |  |  |                  |
| Accounts payable                 |  | 6,095                                  | 6,095            |
| <b>Total liabilities</b>         |  | <b>6,095</b>                           | <b>6,095</b>     |
| <b>NET ASSETS</b>                |  |  |                  |
| Held in trust for other purposes | \$ 468,721                                 | 3,153,987                              | 3,622,708        |



## Combining Financial Statements - Investment Trust Funds

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
 INVESTMENT TRUST  
 For the Year Ended June 30, 2008  
 (In Thousands)**

|  | Specific Investments -<br>Investment Trust | Pool Investments -<br>Investment Trust | Total     |
|--|--|--|-----------|
| <b>ADDITIONS</b>                                     |  |  |           |
| Contributions:                                       |  |  |           |
| Contributions on investments                         | \$ 658,843                                 | 5,832,874                              | 6,491,717 |
| Total contributions                                  | 658,843                                    | 5,832,874                              | 6,491,717 |
| Investment earnings:                                 |  |  |           |
| Net increase (decrease) in fair value of Investments | 119  | 12,257                                 | 12,376    |
| Investment income                                    | 27,958                                     | 129,141                                | 157,099   |
| Total investment earnings                            | 28,077                                     | 141,398                                | 169,475   |
| Total additions                                      | 686,920                                    | 5,974,272                              | 6,661,192 |
| <b>DEDUCTIONS</b>                                    |  |  |           |
| Distribution from investments                        | 562,248                                    | 5,441,793                              | 6,004,041 |
| Total deductions                                     | 562,248                                    | 5,441,793                              | 6,004,041 |
| Change in net assets                                 | 124,672                                    | 532,479                                | 657,151   |
| Net assets at beginning of year                      | 344,049                                    | 2,621,508                              | 2,965,557 |
| Net assets at end of year                            | \$ 468,721                                 | 3,153,987                              | 3,622,708 |





### **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.

### **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.

### **PROPERTY TAXES COLLECTIONS FUNDS**

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

# Combining Financial Statements - Agency Funds



**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**For the Year Ended June 30, 2008**  
**(In Thousands)**

|                                      | Beginning Balance | Additions  | Deductions | Ending Balance |
|--------------------------------------|-------------------|------------|------------|----------------|
| <b>PROPERTY TAX COLLECTION FUNDS</b> |                   |            |            |                |
| <b>ASSETS</b>                        |                   |            |            |                |
| Pooled cash and investments          | \$ 66,765         | 14,783,234 | 14,801,059 | 48,940         |
| Accounts receivable                  |                   | 29,196     | 29,196     |                |
| Investment income receivable         | 4,160             | 23,381     | 25,255     | 2,286          |
| Property taxes receivable            |                   | 5,440,633  | 5,440,633  |                |
| Total assets                         | 70,925            | 20,276,444 | 20,296,143 | 51,226         |
| <b>LIABILITIES</b>                   |                   |            |            |                |
| Accounts payable                     | 9                 | 2,332,368  | 2,332,168  | 209            |
| Warrants outstanding                 |                   | 11         | 11         |                |
| Due to other governments             | 70,916            | 27,074,408 | 27,094,306 | 51,018         |
| Total liabilities                    | 70,925            | 29,406,787 | 29,426,485 | 51,227         |
| <b>OTHER AGENCY FUNDS</b>            |                   |            |            |                |
| <b>ASSETS</b>                        |                   |            |            |                |
| Pooled cash and investments          | 385,228           | 20,111,548 | 20,139,040 | 357,736        |
| Cash with fiscal agents              | 3,685             | 18,045     | 18,007     | 3,723          |
| Investments with fiscal agents       |                   | 4,580,840  | 4,580,840  |                |
| Accounts receivable                  | 142               | 24,186     | 24,328     |                |
| Investment income receivable         | 42,992            | 35,861     | 43,085     | 35,768         |
| Other receivables                    |                   | 28,106     | 28,106     |                |
| Total assets                         | 432,047           | 24,798,584 | 24,833,406 | 397,227        |
| <b>LIABILITIES</b>                   |                   |            |            |                |
| Accounts payable                     | 45,203            | 3,534,312  | 3,546,013  | 33,502         |
| Warrants outstanding                 | 208,644           | 9,489,026  | 9,491,480  | 206,190        |
| Accrued payroll                      | 133               | 336        | 469        |                |
| Due to other governments             | 178,067           | 5,014,675  | 5,035,208  | 157,534        |
| Total liabilities                    | 432,047           | 18,038,349 | 18,073,170 | 397,226        |
| <b>TOTAL AGENCY FUNDS</b>            |                   |            |            |                |
| <b>ASSETS</b>                        |                   |            |            |                |
| Pooled cash and investments          | 451,993           | 34,894,782 | 34,940,009 | 406,676        |
| Cash with fiscal agents              | 3,685             | 18,045     | 18,007     | 3,723          |
| Investments with fiscal agents       |                   | 4,580,840  | 4,580,840  |                |
| Accounts receivable                  | 142               | 53,382     | 53,524     |                |
| Investment income receivable         | 47,152            | 59,242     | 68,340     | 38,054         |
| Other receivables                    |                   | 28,106     | 28,106     |                |
| Property taxes receivable            |                   | 5,440,633  | 5,440,633  |                |
| Total assets                         | 502,972           | 45,075,030 | 45,129,549 | 448,453        |
| <b>LIABILITIES</b>                   |                   |            |            |                |
| Accounts payable                     | 45,212            | 5,866,680  | 5,878,181  | 33,711         |
| Warrants outstanding                 | 208,644           | 9,489,037  | 9,491,491  | 206,190        |
| Accrued payroll                      | 133               | 336        | 469        |                |
| Due to other governments             | 248,983           | 32,089,084 | 32,129,514 | 208,552        |
| Total liabilities                    | \$ 502,972        | 47,445,136 | 47,499,655 | 448,453        |