

**County of Placer, California**

**Statement of Revenues, Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2007  
(amounts expressed in thousands)**

	<u>Business-type Activities-Enterprise Funds</u>					<b>Governmental Activities - Internal Service Funds</b>
	<u>Transit</u>	<u>Facilities</u>	<u>County Service Areas</u>	<u>Sewer Maintenance Districts</u>	<u>Total</u>	
<b>Operating Revenues</b>						
Charges for sales and services:						
Tenant rentals	\$ -	\$ 1,273	\$ -	\$ -	\$ 1,273	\$ -
Passenger fares	727	-	-	-	727	-
Connection fees	-	-	158	729	887	-
Landfill fees	-	3,412	-	-	3,412	-
Direct charges	-	31	906	9,820	10,757	-
Other charges for current services	-	2,552	12	152	2,716	-
Insurance charges	-	-	-	-	-	10,705
Automotive mileage	-	-	-	-	-	8,895
Telecommunication fees	-	-	-	-	-	4,646
Special district fees	-	-	-	-	-	10,101
Materials and supplies	-	-	-	-	-	247
Data processing maintenance service	-	-	-	-	-	1,647
Printing services	-	-	-	-	-	1,834
Mailing services	-	-	-	-	-	239
Miscellaneous	204	48	1	25	278	108
Total operating revenues	<u>931</u>	<u>7,316</u>	<u>1,077</u>	<u>10,726</u>	<u>20,050</u>	<u>38,422</u>
<b>Operating Expenses</b>						
Salaries and employee benefits	2,670	2,408	-	-	5,078	11,100
Service and supplies	3,777	1,421	1,101	9,209	15,508	18,943
Depreciation	687	327	208	1,692	2,914	2,102
Judgments and damages	-	-	-	-	-	6,576
Total operating expenses	<u>7,134</u>	<u>4,156</u>	<u>1,309</u>	<u>10,901</u>	<u>23,500</u>	<u>38,721</u>
Operating income (loss)	<u>(6,203)</u>	<u>3,160</u>	<u>(232)</u>	<u>(175)</u>	<u>(3,450)</u>	<u>(299)</u>
<b>Nonoperating Revenues (Expenses)</b>						
Taxes	3,924	-	-	134	4,058	-
Investment earnings	80	1,577	150	846	2,653	2,820
Change in estimate - self insurance liability	-	-	-	-	-	154
Interest expense	-	(96)	(1)	(10)	(107)	-
Loss on disposal of capital assets	1	-	-	-	1	(120)
Intergovernmental	2,823	29	-	80	2,932	96
Total nonoperating revenues (expenses)	<u>6,828</u>	<u>1,510</u>	<u>149</u>	<u>1,050</u>	<u>9,537</u>	<u>2,950</u>
Income (loss) before capital contributions and transfers	625	4,670	(83)	875	6,087	2,651
Capital contributions	-	-	-	305	305	97
Transfers in	-	1,700	-	-	1,700	1,536
Transfers out	(102)	(398)	(27)	-	(527)	(871)
Change in net assets	523	5,972	(110)	1,180	7,565	3,413
Total net assets, beginning of year	<u>11,132</u>	<u>26,196</u>	<u>12,345</u>	<u>75,258</u>	<u>124,931</u>	<u>36,265</u>
Total net assets, end of year	<u>\$ 11,655</u>	<u>\$ 32,168</u>	<u>\$ 12,235</u>	<u>\$ 76,438</u>	<u>\$ 132,496</u>	<u>\$ 39,678</u>

The notes to the financial statements are an integral part of this statement.