

# COMBINING & INDIVIDUAL FUND INFORMATION AND OTHER SUPPLEMENTARY INFORMATION



*San Diego Skyline and Bay Shore*



## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

#### 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. This fund is restricted for air pollution activities.

#### Asset Forfeiture Program Fund

This fund was established to account for the proceeds of the assets that were seized and forfeited by law enforcement agencies during the investigation of criminal activities. These monies and the investment income derived therefrom are used for activities that enhance public safety and security and for the prevention, investigation, and apprehension of criminal law violators. This fund is restricted for law enforcement activities.

#### 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; aid from other governmental agencies, grants and revenues from library services provide the remaining principal revenues. This fund is restricted for library services.

#### County Low and Moderate Income Housing Asset Fund

Pursuant to Health and Safety Code 34176, the County elected to assume the housing functions of the housing assets of the former San Diego County Redevelopment Agency, along with the related rights,

powers, liabilities, duties and obligations. As a result, this fund was created on February 1, 2012, and the use of this fund is restricted for housing activities.

#### County Service District Funds

These special district funds were established to provide authorized services such as road, park, lighting maintenance, fire protection or ambulance service to specific areas in the county. They are financed by ad valorem property taxes in the area benefited or by special assessments levied on specific properties. They also derive revenue from cities and from services provided to property owners. This fund is restricted for road, park lighting maintenance, fire protection and ambulance services.

#### Edgemoor Development Fund

This fund was established pursuant to Board Policy F-38, which provides guidelines for the use, development and disposition of the County's 326 acres of property located in the City of Santee, known as the Edgemoor Property. Future development plans of the Edgemoor Property may include parks, a library, housing, a fire station, post office and other facilities. Revenues are derived from the sale or lease of land within the Edgemoor property, and these revenues are to be used for the reconstruction of the Edgemoor Skilled Nursing Facility. A portion of these reconstruction costs include an annual transfer to reimburse the General Fund for annual lease payments associated with the 2014 Edgemoor Refunding COPs which refunded the 2005 and 2006 Edgemoor COPS. Those COPs were used to fund the redevelopment of the Edgemoor Skilled Nursing Facility, which was completed in 2009. The federal reimbursements with the SB 1128 program are also deposited into this fund. This fund is restricted for Edgemoor development.

#### Flood Control District Fund

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



### Housing Authority - Low and Moderate Income Housing Asset Fund

Pursuant to Health and Safety Code (HSC) 34176 (b) and (b)(2), the City of Santee elected to transfer the housing functions of the Successor Agency to the Community Development Commission of the City of Santee, to the County of San Diego Housing Authority (Housing Authority). Documents identifying the assets elected to be transferred were received by the Housing Authority on March 21, 2014. On May 21, 2014, the Board of Commissioners of the Housing Authority authorized acceptance of the assets contingent on two items. To date, one item has been satisfied and the other is still in progress. This fund was created in fiscal year 2013-14 and the use of this fund is restricted for housing activities.

### Housing Authority - Other Fund

This fund was established to account for revenues and expenditures of programs administered by the Housing Authority. These programs assist individuals and families to reside in decent, safe, and sanitary housing. The U.S. Department of Housing and Urban Development (HUD) provides the majority of the funding for the Housing Authority's program expenditures.

### In Home Supportive Services Public Authority Fund (IHSSPA)

This authority was established for the administration of the IHSSPA registry, investigation of the qualifications and background of potential registry personnel, referral of registry personnel to IHSSPA recipients and the provision for training of providers and recipients. The authority is funded by the State's social services realignment fund, federal and state programs. The monies are initially deposited into the County's General Fund, and transferred to the IHSSPA fund. This fund is restricted for in home supportive services.

### 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. This fund is committed to landfill postclosure and inactive landfill maintenance.

### 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 jails. Fund expenditures, by law, must be solely for the benefit, education and welfare of confined inmates. This fund is restricted for the benefit, education, and welfare of jail 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. This fund is restricted for street and road lighting maintenance.

### Other Special Revenue Funds

These funds were established to receive user fees, land lease revenues and fines. The activities (expenditures) of this fund are restricted for retracement or remonument surveys, improvements for grazing lands, wildlife propagation and aviation purposes capital improvements and repairs, contracts administration, data collection, analysis and reporting, and responding to complaints regarding trash and trash haulers in unincorporated areas.

### Park Land Dedication Fund

This fund was established to receive and expend special park land dedication fees from developers of land as a condition for approval of any development. The fees may be used for the purchase of land and the development of land for active park or recreational facilities. These facilities serve the future residents of such developments and the greater county at large. In lieu of the payment of these fees, the developer may dedicate land for active park or recreational facilities. This fund is restricted, as per the Park Land Dedication



Ordinance, to developing new or rehabilitating existing neighborhood or community 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. This fund is restricted for future road improvements.

### 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 Authority of Southern California, two component units, that are blended into the County's financial statements. This fund is funded by restricted tobacco settlement revenues.

## DEBT SERVICE FUNDS

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated.

### 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 San Diego County Employees Retirement Association. This fund is restricted for debt service.

### San Diego Regional Building Authority Fund

This fund receives rental payments based on the lease purchase agreement from the San Miguel Consolidated Fire Protection District (SMCFPD) for payment of principal and interest due on lease revenue bonds issued for the SMCFPD; secured by the lease purchase payments. This fund also receives interest on monies invested in permissible investments as directed by each San Diego Regional Building Authority (SDRBA) financing's Trust indenture. Debt service payments made in this fund also include payments not accounted for in the County's General Fund related to SDRBA debt issuances; and are secured by interest earnings on the aforementioned permissible investments. This fund is restricted for debt service.

### SANCAL Fund

This fund receives interest on monies invested in permissible investments as directed by each San Diego County Capital Asset Leasing Corporation (SANCAL) financing's Trust indenture. Debt service payments made in this fund are secured by the aforementioned interest earnings and represent payments not accounted for in the County's General Fund related to SANCAL debt issuances. This fund is restricted for debt service.

## CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

### 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.

Revenues are obtained from grants; and contributions from other funds when approved by the Board of Supervisors. This fund is committed to capital projects.

### **San Diego Regional Building Authority Fund**

This fund is used to account for the expenditures of the proceeds from the sale of lease revenue bonds of the San Diego Regional Building Authority used for the acquisition and construction of permanent buildings by the County. This fund is restricted for capital projects per various debt covenants.

### **SANCAL Fund**

This fund is used to account for the expenditures of the proceeds from the sale of certificates of participation of the San Diego Capital Asset Leasing Corporation used to pay construction costs for the County Administration Center Waterfront Park and the Cedar Kettner Parking Structure. This fund is restricted for capital projects per various debt covenants.


**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2015  
(In Thousands)

|                                 | Special<br>Revenue Funds | Debt Service<br>Funds | Capital Projects<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|---------------------------------|--------------------------|-----------------------|---------------------------|---|
| <b>ASSETS</b>                   |                          |                       |                           |   |
| Pooled cash and investments     | \$ 333,965               | 28,050                | 12,578                    | 374,593                                 |
| Investments with fiscal agents  | 4,986                    |                       |                           | 4,986                                   |
| Receivables, net                | 84,570                   | 34                    | 3,565                     | 88,169                                  |
| Property taxes receivables, net | 475                      |                       |                           | 475                                     |
| Due from other funds            | 5,683                    | 677                   | 11,791                    | 18,151                                  |
| Inventories                     | 1,370                    |                       |                           | 1,370                                   |
| Deposits with others            | 16                       |                       |                           | 16                                      |
| Prepaid items                   | 346                      |                       |                           | 346                                     |
| Restricted assets:              |                          |                       |                           |   |
| Cash with fiscal agents         | 425                      |                       | 4,795                     | 5,220                                   |
| Investments with fiscal agents  | 45,503                   | 982                   | 1,011                     | 47,496                                  |
| Lease receivable                |                          | 4,451                 |                           | 4,451                                   |
| <b>Total assets</b>             | <b>477,339</b>           | <b>34,194</b>         | <b>33,740</b>             | <b>545,273</b>                          |

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**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2015  
(In Thousands)

| (Continued)   | Special<br>Revenue Funds | Debt Service<br>Funds | Capital Projects<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|---|--------------------------|-----------------------|---------------------------|---|
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                          |                       |                           |   |
| <b>LIABILITIES</b>  |                          |                       |                           |   |
| Accounts payable  | 11,748                   |                       | 14,364                    | 26,112                                  |
| Accrued payroll   | 2,915                    |                       |                           | 2,915                                   |
| Due to other funds  | 10,456                   | 68                    | 8,421                     | 18,945                                  |
| Unearned revenue  | 3,653                    |                       |                           | 3,653                                   |
| <b>Total liabilities</b>  | <b>28,772</b>            | <b>68</b>             | <b>22,785</b>             | <b>51,625</b>                           |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                          |                       |                           |   |
| Non-pension:  |                          |                       |                           |   |
| Property taxes received in advance  | 541                      |                       |                           | 541                                     |
| Air Quality State Moyer Program   | 1,566                    |                       |                           | 1,566                                   |
| Affordable Housing Project  | 4                        |                       |                           | 4                                       |
| Housing Administrative Cost Allowance                                     | 133                      |                       |                           | 133                                     |
| Unavailable revenue   | 59,644                   | 4,451                 |                           | 64,095                                  |
| <b>Total deferred inflows of resources</b>                                | <b>61,888</b>            | <b>4,451</b>          |                           | <b>66,339</b>                           |
| <b>FUND BALANCES</b>  |                          |                       |                           |   |
| Nonspendable:   |                          |                       |                           |   |
| Not in spendable form:  |                          |                       |                           |   |
| Loans, due from other funds and prepaids                                  | 3,763                    |                       |                           | 3,763                                   |
| Inventories and deposits with others                                      | 1,386                    |                       |                           | 1,386                                   |
| Restricted for:   |                          |                       |                           |   |
| Creditors - Debt service  | 45,745                   | 29,675                |                           | 75,420                                  |
| Creditors - Capital projects  |                          |                       | 4,318                     | 4,318                                   |
| Grantors - Housing assistance   | 22,541                   |                       |                           | 22,541                                  |
| Laws or regulations of other governments:                                 |                          |                       |                           |   |
| Future road improvements  | 133,534                  |                       |                           | 133,534                                 |
| Fund purpose  | 98,758                   |                       |                           | 98,758                                  |
| Other purposes  | 19,822                   |                       |                           | 19,822                                  |
| Committed to:   |                          |                       |                           |   |
| Landfill closure, postclosure and landfill maintenance                    | 60,902                   |                       |                           | 60,902                                  |
| Capital projects' funding   |                          |                       | 6,637                     | 6,637                                   |
| Assigned to:  |                          |                       |                           |   |
| Legislative and administrative services                                   | 228                      |                       |                           | 228                                     |
| <b>Total fund balances</b>  | <b>386,679</b>           | <b>29,675</b>         | <b>10,955</b>             | <b>427,309</b>                          |
| <b>Total liabilities, deferred inflows of resources and fund balances</b> | <b>\$ 477,339</b>        | <b>34,194</b>         | <b>33,740</b>             | <b>545,273</b>                          |



COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds

June 30, 2015  
(In Thousands)

|                                 | Air Pollution Fund | Asset Forfeiture Program Fund | County Library Fund | County Low and Moderate Income Housing Asset Fund | County Service District Funds | Edgemoor Development Fund |
|---------------------------------|--------------------|-------------------------------|---------------------|---|-------------------------------|---------------------------|
| <b>ASSETS</b>                   |                    |                               |                     |   |                               |                           |
| Pooled cash and investments     | \$ 23,676          | 9,451                         | 14,952              | 5   | 23,816                        | 4,876                     |
| Investments with fiscal agents  |                    |                               |                     |   |                               |                           |
| Receivables, net                | 2,068              | 9                             | 183                 | 4,136   | 482                           | 5                         |
| Property taxes receivables, net |                    |                               | 371                 |   | 45                            |                           |
| Due from other funds            | 3                  | 88                            | 176                 |   | 70                            |                           |
| Inventories                     | 189                | 252                           | 50                  |   | 49                            |                           |
| Deposits with others            |                    |                               |                     |   |                               |                           |
| Prepaid items                   |                    |                               |                     | 121   |                               |                           |
| Restricted assets:              |                    |                               |                     |   |                               |                           |
| Cash with fiscal agents         |                    |                               |                     |   |                               |                           |
| Investments with fiscal agents  |                    |                               |                     |   |                               |                           |
| <b>Total assets</b>             | <b>25,936</b>      | <b>9,800</b>                  | <b>15,732</b>       | <b>4,262</b>                                      | <b>24,462</b>                 | <b>4,881</b>              |

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COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds

June 30, 2015  
(In Thousands)

| (Continued)   | Air Pollution Fund | Asset Forfeiture Program Fund | County Library Fund | County Low and Moderate Income Housing Asset Fund | County Service District Funds | Edgemoor Development Fund |
|---|--------------------|-------------------------------|---------------------|---|-------------------------------|---------------------------|
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                    |                               |                     |   |                               |                           |
| <b>LIABILITIES</b>  |                    |                               |                     |   |                               |                           |
| Accounts payable  | 1,164              | 29                            | 764                 |   | 1,954                         | 1                         |
| Accrued payroll   | 579                |                               | 836                 |   |                               |                           |
| Due to other funds  | 587                | 30                            | 852                 |   | 369                           |                           |
| Unearned revenue  | 1,436              |                               |                     |   |                               |                           |
| <b>Total liabilities</b>  | <b>3,766</b>       | <b>59</b>                     | <b>2,452</b>        |   | <b>2,323</b>                  | <b>1</b>                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                    |                               |                     |   |                               |                           |
| Non-pension:  |                    |                               |                     |   |                               |                           |
| Property taxes received in advance  |                    |                               | 414                 |   | 54                            |                           |
| Air Quality State Moyer Program   | 1,566              |                               |                     |   |                               |                           |
| Affordable Housing Project  |                    |                               |                     | 4   |                               |                           |
| Housing Administrative Cost Allowance                                     |                    |                               |                     |   |                               |                           |
| Unavailable revenue   | 18                 |                               | 458                 | 720   | 39                            |                           |
| <b>Total deferred inflows of resources</b>                                | <b>1,584</b>       |                               | <b>872</b>          | <b>724</b>  | <b>93</b>                     |                           |
| <b>FUND BALANCES</b>  |                    |                               |                     |   |                               |                           |
| Nonspendable:   |                    |                               |                     |   |                               |                           |
| Not in spendable form:  |                    |                               |                     |   |                               |                           |
| Loans, due from other funds and prepaids                                  |                    |                               |                     | 3,538   |                               |                           |
| Inventories and deposits with others                                      | 189                | 252                           | 50                  |   | 49                            |                           |
| Restricted for:   |                    |                               |                     |   |                               |                           |
| Creditors - Debt service  |                    |                               |                     |   |                               |                           |
| Grantors - Housing assistance   |                    |                               |                     |   |                               |                           |
| Laws or regulations of other governments:                                 |                    |                               |                     |   |                               |                           |
| Future road improvements  |                    |                               |                     |   |                               |                           |
| Fund purpose  | 20,397             | 9,489                         | 12,130              |   | 21,997                        | 4,880                     |
| Other purposes  |                    |                               |                     |   |                               |                           |
| Committed to:   |                    |                               |                     |   |                               |                           |
| Landfill closure, postclosure and landfill maintenance                    |                    |                               |                     |   |                               |                           |
| Assigned to:  |                    |                               |                     |   |                               |                           |
| Legislative and administrative services                                   |                    |                               | 228                 |   |                               |                           |
| <b>Total fund balances</b>  | <b>20,586</b>      | <b>9,741</b>                  | <b>12,408</b>       | <b>3,538</b>                                      | <b>22,046</b>                 | <b>4,880</b>              |
| <b>Total liabilities, deferred inflows of resources and fund balances</b> | <b>\$ 25,936</b>   | <b>9,800</b>                  | <b>15,732</b>       | <b>4,262</b>                                      | <b>24,462</b>                 | <b>4,881</b>              |

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COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds

June 30, 2015  
(In Thousands)

| (Continued)                     | Flood Control<br>District Fund | Housing<br>Authority - Low<br>and Moderate<br>Income<br>Housing Asset<br>Fund | Housing<br>Authority -<br>Other Fund | In Home<br>Supportive<br>Services Public<br>Authority Fund | Inactive<br>Wastesites<br>Fund | Inmate Welfare<br>Program Fund |
|---------------------------------|--------------------------------|---|--------------------------------------|--|--------------------------------|--------------------------------|
| <b>ASSETS</b>                   |                                |   |                                      |  |                                |                                |
| Pooled cash and investments     | \$ 18,574                      | 141   | 18,848                               | 131  | 56,105                         | 14,858                         |
| Investments with fiscal agents  |                                |   |                                      |  | 4,986                          |                                |
| Receivables, net                | 1,600                          | 16,675  | 7,582                                | 1  | 104                            | 551                            |
| Property taxes receivables, net | 47                             |   |                                      |  |                                |                                |
| Due from other funds            | 40                             |   | 242                                  | 78   | 4                              |                                |
| Inventories                     |                                |   |                                      |  |                                | 125                            |
| Deposits with others            |                                |   | 16                                   |  |                                |                                |
| Prepaid items                   | 8                              |   | 1                                    |  |                                |                                |
| Restricted assets:              |                                |   |                                      |  |                                |                                |
| Cash with fiscal agents         |                                |   | 425                                  |  |                                |                                |
| Investments with fiscal agents  |                                |   |                                      |  |                                |                                |
| <b>Total assets</b>             | <b>20,269</b>                  | <b>16,816</b>   | <b>27,114</b>                        | <b>210</b>   | <b>61,199</b>                  | <b>15,534</b>                  |

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COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds

June 30, 2015  
(In Thousands)

| (Continued)  | Flood Control District Fund | Housing Authority - Low and Moderate Income Housing Asset Fund | Housing Authority - Other Fund | In Home Supportive Services Public Authority Fund | Inactive Wastesites Fund | Inmate Welfare Program Fund |
|--|-----------------------------|--|--------------------------------|---|--------------------------|-----------------------------|
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES       |                             |  |                                |   |                          |                             |
| LIABILITIES  |                             |  |                                |   |                          |                             |
| Accounts payable   | 335                         |  | 582                            | 56  | 191                      | 370                         |
| Accrued payroll  |                             |  |                                |   | 58                       |                             |
| Due to other funds   | 84                          | 8  | 2,368                          | 70  | 48                       | 280                         |
| Unearned revenue   |                             |  | 1,276                          |   |                          |                             |
| Total liabilities  | 419                         | 8  | 4,226                          | 126   | 297                      | 650                         |
| DEFERRED INFLOWS OF RESOURCES                                      |                             |  |                                |   |                          |                             |
| Non-pension:   |                             |  |                                |   |                          |                             |
| Property taxes received in advance                                 | 59                          |  |                                |   |                          |                             |
| Air Quality State Moyer Program                                    |                             |  |                                |   |                          |                             |
| Affordable Housing Project   |                             |  |                                |   |                          |                             |
| Housing Administrative Cost Allowance                              |                             | 133  |                                |   |                          |                             |
| Unavailable revenue  | 41                          | 16,675   |                                |   |                          |                             |
| Total deferred inflows of resources                                | 100                         | 16,808   |                                |   |                          |                             |
| FUND BALANCES  |                             |  |                                |   |                          |                             |
| Nonspendable:  |                             |  |                                |   |                          |                             |
| Not in spendable form:   |                             |  |                                |   |                          |                             |
| Loans, due from other funds and prepaids                           | 8                           |  | 1                              |   |                          |                             |
| Inventories and deposits with others                               |                             |  | 16                             |   |                          | 125                         |
| Restricted for:  |                             |  |                                |   |                          |                             |
| Creditors - Debt service   |                             |  | 250                            |   |                          |                             |
| Grantors - Housing assistance                                      |                             |  | 22,541                         |   |                          |                             |
| Laws or regulations of other governments:                          |                             |  |                                |   |                          |                             |
| Future road improvements   |                             |  |                                |   |                          |                             |
| Fund purpose   |                             |  |                                | 84  |                          | 14,759                      |
| Other purposes   | 19,742                      |  | 80                             |   |                          |                             |
| Committed to:  |                             |  |                                |   |                          |                             |
| Landfill closure, postclosure and landfill maintenance             |                             |  |                                |   | 60,902                   |                             |
| Assigned to:   |                             |  |                                |   |                          |                             |
| Legislative and administrative services                            |                             |  |                                |   |                          |                             |
| Total fund balances  | 19,750                      |  | 22,888                         | 84  | 60,902                   | 14,884                      |
| Total liabilities, deferred inflows of resources and fund balances | \$ 20,269                   | 16,816   | 27,114                         | 210   | 61,199                   | 15,534                      |

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## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS Special Revenue Funds

June 30, 2015  
(In Thousands)

| (Continued)                     | Lighting<br>Maintenance<br>District Fund | Other Special<br>Revenue Funds | Park Land<br>Dedication<br>Fund | Road Fund      | Tobacco<br>Securitization<br>Joint Special<br>Revenue Fund | Total Special<br>Revenue Funds |
|---------------------------------|--|--------------------------------|---------------------------------|----------------|--|--------------------------------|
| <b>ASSETS</b>                   |  |                                |                                 |                |  |                                |
| Pooled cash and investments     | \$ 1,069                                 | 1,428                          | 13,833                          | 132,202        |  | 333,965                        |
| Investments with fiscal agents  |  |                                |                                 |                |  | 4,986                          |
| Receivables, net                | 1  | 191                            | 13                              | 37,613         | 13,356   | 84,570                         |
| Property taxes receivables, net | 12                                       |                                |                                 |                |  | 475                            |
| Due from other funds            |  |                                |                                 | 4,982          |  | 5,683                          |
| Inventories                     | 35                                       |                                |                                 | 670            |  | 1,370                          |
| Deposits with others            |  |                                |                                 |                |  | 16                             |
| Prepaid items                   |  |                                |                                 | 216            |  | 346                            |
| Restricted assets:              |  |                                |                                 |                |  |                                |
| Cash with fiscal agents         |  |                                |                                 |                |  | 425                            |
| Investments with fiscal agents  |  |                                |                                 |                | 45,503   | 45,503                         |
| <b>Total assets</b>             | <b>1,117</b>                             | <b>1,619</b>                   | <b>13,846</b>                   | <b>175,683</b> | <b>58,859</b>  | <b>477,339</b>                 |

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COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds

June 30, 2015  
(In Thousands)

| (Continued)   | Lighting<br>Maintenance<br>District Fund | Other Special<br>Revenue Funds | Park Land<br>Dedication<br>Fund | Road Fund | Tobacco<br>Securitization<br>Joint Special<br>Revenue Fund | Total Special<br>Revenue Funds |
|---|--|--------------------------------|---------------------------------|-----------|--|--------------------------------|
| LIABILITIES, DEFERRED INFLOWS OF<br>RESOURCES AND FUND BALANCES       |  |                                |                                 |           |  |                                |
| LIABILITIES   |  |                                |                                 |           |  |                                |
| Accounts payable  | 389                                      | 52                             | 5                               | 5,848     | 8  | 11,748                         |
| Accrued payroll   |  | 15                             |                                 | 1,427     |  | 2,915                          |
| Due to other funds  | 6  | 17                             | 135                             | 5,602     |  | 10,456                         |
| Unearned revenue  |  | 881                            |                                 | 60        |  | 3,653                          |
| Total liabilities   | 395                                      | 965                            | 140                             | 12,937    | 8  | 28,772                         |
| DEFERRED INFLOWS OF RESOURCES   |  |                                |                                 |           |  |                                |
| Non-pension:  |  |                                |                                 |           |  |                                |
| Property taxes received in advance                                    | 14                                       |                                |                                 |           |  | 541                            |
| Air Quality State Moyer Program                                       |  |                                |                                 |           |  | 1,566                          |
| Affordable Housing Project  |  |                                |                                 |           |  | 4                              |
| Housing Administrative Cost Allowance                                 |  |                                |                                 |           |  | 133                            |
| Unavailable revenue   | 11                                       |                                |                                 | 28,326    | 13,356   | 59,644                         |
| Total deferred inflows of resources                                   | 25                                       |                                |                                 | 28,326    | 13,356   | 61,888                         |
| FUND BALANCES   |  |                                |                                 |           |  |                                |
| Nonspendable:   |  |                                |                                 |           |  |                                |
| Not in spendable form:  |  |                                |                                 |           |  |                                |
| Loans, due from other funds and<br>prepaids                           |  |                                |                                 | 216       |  | 3,763                          |
| Inventories and deposits with others                                  | 35                                       |                                |                                 | 670       |  | 1,386                          |
| Restricted for:   |  |                                |                                 |           |  |                                |
| Creditors - Debt service  |  |                                |                                 |           | 45,495   | 45,745                         |
| Grantors - Housing assistance   |  |                                |                                 |           |  | 22,541                         |
| Laws or regulations of other<br>governments:                          |  |                                |                                 |           |  |                                |
| Future road improvements  |  |                                |                                 | 133,534   |  | 133,534                        |
| Fund purpose  | 662                                      | 654                            | 13,706                          |           |  | 98,758                         |
| Other purposes  |  |                                |                                 |           |  | 19,822                         |
| Committed to:   |  |                                |                                 |           |  |                                |
| Landfill closure, postclosure and landfill<br>maintenance             |  |                                |                                 |           |  | 60,902                         |
| Assigned to:  |  |                                |                                 |           |  |                                |
| Legislative and administrative services                               |  |                                |                                 |           |  | 228                            |
| Total fund balances   | 697                                      | 654                            | 13,706                          | 134,420   | 45,495   | 386,679                        |
| Total liabilities, deferred inflows of resources<br>and fund balances | \$ 1,117                                 | 1,619                          | 13,846                          | 175,683   | 58,859   | 477,339                        |



COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Debt Service Funds

June 30, 2015  
(In Thousands)

|   | Pension<br>Obligation Bonds<br>Fund | San Diego<br>Regional Building<br>Authority Fund | SANCAL Fund | Total Debt Service<br>Funds |
|---|-------------------------------------|--|-------------|-----------------------------|
| <b>ASSETS</b>   |                                     |  |             |                             |
| Pooled cash and investments   | \$ 268                              | 11,509   | 16,273      | 28,050                      |
| Receivables, net  |                                     | 11   | 23          | 34                          |
| Due from other funds  | 677                                 |  |             | 677                         |
| Restricted assets:  |                                     |  |             |                             |
| Investments with fiscal agents  |                                     | 982  |             | 982                         |
| Lease receivable  |                                     | 4,451  |             | 4,451                       |
| Total assets  | 945                                 | 16,953   | 16,296      | 34,194                      |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND<br/>BALANCES</b> |                                     |  |             |                             |
| <b>LIABILITIES</b>  |                                     |  |             |                             |
| Due to other funds  | 68                                  |  |             | 68                          |
| Total liabilities   | 68                                  |  |             | 68                          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                    |                                     |  |             |                             |
| Non-pension:  |                                     |  |             |                             |
| Unavailable revenue   |                                     | 4,451  |             | 4,451                       |
| Total deferred inflows of resources                                     |                                     | 4,451  |             | 4,451                       |
| <b>FUND BALANCES</b>  |                                     |  |             |                             |
| Restricted for:   |                                     |  |             |                             |
| Creditors - Debt service  | 877                                 | 12,502   | 16,296      | 29,675                      |
| Total fund balances   | 877                                 | 12,502   | 16,296      | 29,675                      |
| Total liabilities, deferred inflows of resources and fund balances      | \$ 945                              | 16,953   | 16,296      | 34,194                      |

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Capital Projects Funds

June 30, 2015  
(In Thousands)

|   | Capital Outlay<br>Fund | San Diego<br>Regional Building<br>Authority Fund | SANCAL Fund  | Total Capital<br>Projects Funds |
|---|------------------------|--|--------------|---------------------------------|
| <b>ASSETS</b>   |                        |  |              |                                 |
| Pooled cash and investments   | \$ 8,043               | 2,520  | 2,015        | 12,578                          |
| Receivables, net  | 3,563                  | 2  |              | 3,565                           |
| Due from other funds  | 11,791                 |  |              | 11,791                          |
| Restricted assets:  |                        |  |              |                                 |
| Cash with fiscal agents   | 4,795                  |  |              | 4,795                           |
| Investments with fiscal agents  | 1,011                  |  |              | 1,011                           |
| <b>Total assets</b>   | <b>29,203</b>          | <b>2,522</b>                                     | <b>2,015</b> | <b>33,740</b>                   |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND<br/>BALANCES</b>   |                        |  |              |                                 |
| <b>LIABILITIES</b>  |                        |  |              |                                 |
| Accounts payable  | 14,347                 |  | 17           | 14,364                          |
| Due to other funds  | 8,219                  |  | 202          | 8,421                           |
| <b>Total liabilities</b>  | <b>22,566</b>          |  | <b>219</b>   | <b>22,785</b>                   |
| <b>FUND BALANCES</b>  |                        |  |              |                                 |
| Restricted for:   |                        |  |              |                                 |
| Creditors - Capital projects  |                        | 2,522  | 1,796        | 4,318                           |
| Committed to:   |                        |  |              |                                 |
| Capital projects' funding   | 6,637                  |  |              | 6,637                           |
| <b>Total fund balances</b>  | <b>6,637</b>           | <b>2,522</b>                                     | <b>1,796</b> | <b>10,955</b>                   |
| <b>Total liabilities, deferred inflows of resources and fund balances</b> | <b>\$ 29,203</b>       | <b>2,522</b>                                     | <b>2,015</b> | <b>33,740</b>                   |


**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS**

 For the Year Ended June 30, 2015  
 (In Thousands)

|   | Special Revenue<br>Funds | Debt Service<br>Funds | Capital Projects<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|---|--------------------------|-----------------------|---------------------------|---|
| Revenues:   |                          |                       |                           |   |
| Taxes   | \$ 40,648                |                       |                           | 40,648                                  |
| Licenses, permits and franchise fees                      | 9,194                    |                       |                           | 9,194                                   |
| Fines, forfeitures and penalties                          | 3,377                    |                       |                           | 3,377                                   |
| Revenue from use of money and property                    | 6,525                    | 1,407                 | 14                        | 7,946                                   |
| Aid from other governmental agencies:                     |                          |                       |                           |   |
| State   | 88,536                   |                       | 17,720                    | 106,256                                 |
| Federal   | 124,197                  |                       | 981                       | 125,178                                 |
| Other   | 19,185                   |                       |                           | 19,185                                  |
| Charges for current services                              | 32,177                   |                       | 4                         | 32,181                                  |
| Other   | 31,723                   | 6,216                 | 3,509                     | 41,448                                  |
| Total revenues  | 355,562                  | 7,623                 | 22,228                    | 385,413                                 |
| Expenditures:   |                          |                       |                           |   |
| Current:  |                          |                       |                           |   |
| General government  | 563                      | 274                   | 8,934                     | 9,771                                   |
| Public protection   | 10,075                   |                       |                           | 10,075                                  |
| Public ways and facilities                                | 70,529                   |                       |                           | 70,529                                  |
| Health and sanitation                                     | 45,753                   |                       |                           | 45,753                                  |
| Public assistance   | 133,661                  |                       |                           | 133,661                                 |
| Education   | 36,195                   |                       |                           | 36,195                                  |
| Recreation and cultural                                   | 2,621                    |                       |                           | 2,621                                   |
| Capital outlay  | 39,944                   |                       | 91,856                    | 131,800                                 |
| Debt service:   |                          |                       |                           |   |
| Principal   | 14,904                   | 38,920                |                           | 53,824                                  |
| Interest  | 24,203                   | 44,172                |                           | 68,375                                  |
| Bond issuance costs                                       |                          | 583                   |                           | 583                                     |
| Payment to refunded bond escrow agent                     |                          | 3,007                 |                           | 3,007                                   |
| Total expenditures  | 378,448                  | 86,956                | 100,790                   | 566,194                                 |
| Excess (deficiency) of revenues over (under) expenditures | (22,886)                 | (79,333)              | (78,562)                  | (180,781)                               |
| Other financing sources (uses):                           |                          |                       |                           |   |
| Sale of capital assets                                    | 873                      |                       |                           | 873                                     |
| Issuance of bonds and loans:                              |                          |                       |                           |   |
| Face value of loans issued                                | 732                      |                       |                           | 732                                     |
| Premium on issuance of refunding bonds                    |                          | 15,070                |                           | 15,070                                  |
| Refunding bonds issued                                    |                          | 93,750                |                           | 93,750                                  |
| Payment to refunded bond escrow agent                     |                          | (103,771)             |                           | (103,771)                               |
| Transfers in  | 17,056                   | 75,808                | 59,285                    | 152,149                                 |
| Transfers out   | (19,217)                 |                       |                           | (19,217)                                |
| Total other financing sources (uses)                      | (556)                    | 80,857                | 59,285                    | 139,586                                 |
| Net change in fund balances                               | (23,442)                 | 1,524                 | (19,277)                  | (41,195)                                |
| Fund balances at beginning of year                        | 409,804                  | 28,151                | 30,232                    | 468,187                                 |
| Increase (decrease) in nonspendable inventories           | 317                      |                       |                           | 317                                     |
| Fund balances at end of year                              | \$ 386,679               | 29,675                | 10,955                    | 427,309                                 |

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds

For the Year Ended June 30, 2015  
(In Thousands)

|   | Air Pollution Fund | Asset Forfeiture Program Fund | County Library Fund | County Low and Moderate Income Housing Asset Fund | County Service District Funds | Edgemoor Development Fund |
|---|--------------------|-------------------------------|---------------------|---|-------------------------------|---------------------------|
| Revenues:   |                    |                               |                     |   |                               |                           |
| Taxes   | \$                 |                               | 30,694              |   | 4,657                         |                           |
| Licenses, permits and franchise fees                      | 7,256              |                               |                     |   |                               |                           |
| Fines, forfeitures and penalties                          | 674                | 2,624                         |                     |   |                               |                           |
| Revenue from use of money and property                    | 110                | 39                            | 58                  |   | 242                           | 323                       |
| Aid from other governmental agencies:                     |                    |                               |                     |   |                               |                           |
| State   | 6,290              |                               | 345                 |   | 33                            |                           |
| Federal   | 2,745              |                               | 2                   |   | 152                           | 4,546                     |
| Other   | 10,770             |                               | 3,907               |   | 4,030                         |                           |
| Charges for current services                              | 597                |                               | 871                 |   | 8,612                         |                           |
| Other   | 37                 | 133                           | 1,080               | 2   | 359                           |                           |
| Total revenues  | 28,479             | 2,796                         | 36,957              | 2   | 18,085                        | 4,869                     |
| Expenditures:   |                    |                               |                     |   |                               |                           |
| Current:  |                    |                               |                     |   |                               |                           |
| General government  |                    |                               |                     |   | 189                           | 162                       |
| Public protection   |                    | 1,005                         |                     |   | 1,261                         |                           |
| Public ways and facilities                                |                    |                               |                     |   | 1,572                         |                           |
| Health and sanitation                                     | 29,769             |                               |                     |   | 9,374                         |                           |
| Public assistance   |                    |                               |                     | 77  |                               |                           |
| Education   |                    |                               | 36,195              |   |                               |                           |
| Recreation and cultural                                   |                    |                               |                     |   | 1,778                         |                           |
| Capital outlay  | 430                | 829                           | 18                  |   |                               |                           |
| Debt service:   |                    |                               |                     |   |                               |                           |
| Principal   |                    |                               |                     |   |                               |                           |
| Interest  |                    |                               |                     |   | 2                             |                           |
| Total expenditures  | 30,199             | 1,834                         | 36,213              | 77  | 14,176                        | 162                       |
| Excess (deficiency) of revenues over (under) expenditures | (1,720)            | 962                           | 744                 | (75)  | 3,909                         | 4,707                     |
| Other financing sources (uses):                           |                    |                               |                     |   |                               |                           |
| Sale of capital assets                                    | 20                 |                               |                     |   |                               |                           |
| Issuance of bonds and loans:                              |                    |                               |                     |   |                               |                           |
| Face value of loans issued                                |                    |                               |                     |   |                               |                           |
| Transfers in  |                    |                               | 326                 |   | 399                           |                           |
| Transfers out   | (670)              | (64)                          | (858)               |   | (1,986)                       | (9,298)                   |
| Total other financing sources (uses)                      | (650)              | (64)                          | (532)               |   | (1,587)                       | (9,298)                   |
| Net change in fund balances                               | (2,370)            | 898                           | 212                 | (75)  | 2,322                         | (4,591)                   |
| Fund balances at beginning of year                        | 22,969             | 8,655                         | 12,193              | 3,613   | 19,721                        | 9,471                     |
| Increase (decrease) in nonspendable inventories           | (13)               | 188                           | 3                   |   | 3                             |                           |
| Fund balances at end of year                              | \$ 20,586          | 9,741                         | 12,408              | 3,538   | 22,046                        | 4,880                     |

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## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS Special Revenue Funds

For the Year Ended June 30, 2015  
(In Thousands)

| (Continued)   | Flood Control<br>District Fund | Housing<br>Authority - Low<br>and Moderate<br>Income<br>Housing Asset<br>Fund | Housing<br>Authority -<br>Other Fund | In Home<br>Supportive<br>Services Public<br>Authority Fund | Inactive<br>Wastesites<br>Fund | Inmate Welfare<br>Program Fund |
|---|--------------------------------|---|--------------------------------------|--|--------------------------------|--------------------------------|
| Revenues:   |                                |   |                                      |  |                                |                                |
| Taxes   | \$ 4,266                       |   |                                      |  |                                |                                |
| Licenses, permits and franchise fees                      |                                |   |                                      |  |                                |                                |
| Fines, forfeitures and penalties                          |                                |   |                                      |  |                                |                                |
| Revenue from use of money and property                    | 49                             |   | 1,074                                | 7  | 562                            | 3,421                          |
| Aid from other governmental agencies:                     |                                |   |                                      |  |                                |                                |
| State   | 35                             |   |                                      |  | 86                             |                                |
| Federal   | 2,114                          |   | 108,464                              |  |                                |                                |
| Other   | 190                            | 17  |                                      |  |                                |                                |
| Charges for current services                              | 889                            |   | 2,552                                | 876  | 1,464                          | 2                              |
| Other   | 2                              |   | 1,310                                |  |                                | 647                            |
| <b>Total revenues</b>                                     | <b>7,545</b>                   | <b>17</b>   | <b>113,400</b>                       | <b>883</b>   | <b>2,112</b>                   | <b>4,070</b>                   |
| Expenditures:   |                                |   |                                      |  |                                |                                |
| Current:  |                                |   |                                      |  |                                |                                |
| General government  |                                |   |                                      |  |                                |                                |
| Public protection   | 3,948                          |   |                                      |  |                                | 3,733                          |
| Public ways and facilities                                |                                |   |                                      |  |                                |                                |
| Health and sanitation                                     |                                |   |                                      |  | 5,670                          |                                |
| Public assistance   |                                | 17  | 119,741                              | 13,826   |                                |                                |
| Education   |                                |   |                                      |  |                                |                                |
| Recreation and cultural                                   |                                |   |                                      |  |                                |                                |
| Capital outlay  | 3,082                          |   |                                      | 175  |                                | 71                             |
| Debt service:   |                                |   |                                      |  |                                |                                |
| Principal   |                                |   | 144                                  |  |                                |                                |
| Interest  |                                |   | 20                                   |  |                                |                                |
| <b>Total expenditures</b>                                 | <b>7,030</b>                   | <b>17</b>   | <b>119,905</b>                       | <b>14,001</b>  | <b>5,670</b>                   | <b>3,804</b>                   |
| Excess (deficiency) of revenues over (under) expenditures | 515                            |   | (6,505)                              | (13,118)   | (3,558)                        | 266                            |
| Other financing sources (uses):                           |                                |   |                                      |  |                                |                                |
| Sale of capital assets                                    |                                |   |                                      |  | 850                            | 3                              |
| Issuance of bonds and loans:                              |                                |   |                                      |  |                                |                                |
| Face value of loans issued                                |                                |   |                                      |  |                                |                                |
| Transfers in  |                                |   |                                      | 13,120   |                                | 2,000                          |
| Transfers out   |                                |   |                                      |  | (215)                          | (3,142)                        |
| <b>Total other financing sources (uses)</b>               |                                |   |                                      | <b>13,120</b>  | <b>635</b>                     | <b>(1,139)</b>                 |
| <b>Net change in fund balances</b>                        | <b>515</b>                     |   | <b>(6,505)</b>                       | <b>2</b>   | <b>(2,923)</b>                 | <b>(873)</b>                   |
| Fund balances at beginning of year                        | 19,235                         |   | 29,393                               | 82   | 63,825                         | 15,718                         |
| Increase (decrease) in nonspendable inventories           |                                |   |                                      |  |                                | 39                             |
| <b>Fund balances at end of year</b>                       | <b>\$ 19,750</b>               |   | <b>22,888</b>                        | <b>84</b>  | <b>60,902</b>                  | <b>14,884</b>                  |

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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds

For the Year Ended June 30, 2015  
(In Thousands)

| (Continued)   | Lighting<br>Maintenance<br>District Fund | Other Special<br>Revenue Funds | Park Land<br>Dedication<br>Fund | Road Fund | Tobacco<br>Securitization<br>Joint Special<br>Revenue Fund | Total Special<br>Revenue Funds |
|---|--|--------------------------------|---------------------------------|-----------|--|--------------------------------|
| Revenues:   |  |                                |                                 |           |  |                                |
| Taxes   | \$ 1,031                                 |                                |                                 |           |  | 40,648                         |
| Licenses, permits and franchise fees                      |  |                                | 1,921                           | 17        |  | 9,194                          |
| Fines, forfeitures and penalties                          |  | 79                             |                                 |           |  | 3,377                          |
| Revenue from use of money and property                    | 5  | 2                              | 56                              | 567       | 10   | 6,525                          |
| Aid from other governmental agencies:                     |  |                                |                                 |           |  |                                |
| State   | 9  | 215                            |                                 | 81,523    |  | 88,536                         |
| Federal   |  | 37                             |                                 | 6,137     |  | 124,197                        |
| Other   | 1  |                                |                                 | 270       |  | 19,185                         |
| Charges for current services                              | 716                                      | 739                            |                                 | 14,859    |  | 32,177                         |
| Other   | 98                                       | 50                             |                                 | 1,023     | 26,982   | 31,723                         |
| Total revenues  | 1,860                                    | 1,122                          | 1,977                           | 104,396   | 26,992   | 355,562                        |
| Expenditures:   |  |                                |                                 |           |  |                                |
| Current:  |  |                                |                                 |           |  |                                |
| General government  |  |                                |                                 |           | 212  | 563                            |
| Public protection   |  | 128                            |                                 |           |  | 10,075                         |
| Public ways and facilities                                | 3,242                                    |                                |                                 | 65,715    |  | 70,529                         |
| Health and sanitation                                     |  | 940                            |                                 |           |  | 45,753                         |
| Public assistance   |  |                                |                                 |           |  | 133,661                        |
| Education   |  |                                |                                 |           |  | 36,195                         |
| Recreation and cultural                                   |  |                                | 843                             |           |  | 2,621                          |
| Capital outlay  |  |                                |                                 | 35,339    |  | 39,944                         |
| Debt service:   |  |                                |                                 |           |  |                                |
| Principal   |  |                                |                                 |           | 14,760   | 14,904                         |
| Interest  |  |                                |                                 |           | 24,181   | 24,203                         |
| Total expenditures  | 3,242                                    | 1,068                          | 843                             | 101,054   | 39,153   | 378,448                        |
| Excess (deficiency) of revenues over (under) expenditures | (1,382)                                  | 54                             | 1,134                           | 3,342     | (12,161)   | (22,886)                       |
| Other financing sources (uses):                           |  |                                |                                 |           |  |                                |
| Sale of capital assets                                    |  |                                |                                 |           |  | 873                            |
| Issuance of bonds and loans:                              |  |                                |                                 |           |  |                                |
| Face value of loans issued                                | 732                                      |                                |                                 |           |  | 732                            |
| Transfers in  |  | 148                            |                                 | 1,063     |  | 17,056                         |
| Transfers out   |  | (67)                           | (244)                           | (2,673)   |  | (19,217)                       |
| Total other financing sources (uses)                      | 732                                      | 81                             | (244)                           | (1,610)   |  | (556)                          |
| Net change in fund balances                               | (650)                                    | 135                            | 890                             | 1,732     | (12,161)   | (23,442)                       |
| Fund balances at beginning of year                        | 1,323                                    | 519                            | 12,816                          | 132,615   | 57,656   | 409,804                        |
| Increase (decrease) in nonspendable inventories           | 24                                       |                                |                                 | 73        |  | 317                            |
| Fund balances at end of year                              | \$ 697                                   | 654                            | 13,706                          | 134,420   | 45,495   | 386,679                        |



## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS Debt Service Funds

For the Year Ended June 30, 2015  
(In Thousands)

|   | Pension<br>Obligation Bonds<br>Fund | San Diego<br>Regional Building<br>Authority Fund | SANCAL Fund | Total Debt Service<br>Funds |
|---|-------------------------------------|--|-------------|-----------------------------|
| Revenues:   |                                     |  |             |                             |
| Revenue from use of money and property                    | \$ 11                               | 1,218  | 178         | 1,407                       |
| Other   | 6,216                               |  |             | 6,216                       |
| Total revenues  | 6,227                               | 1,218  | 178         | 7,623                       |
| Expenditures:   |                                     |  |             |                             |
| Current:  |                                     |  |             |                             |
| General government  |                                     | 274  |             | 274                         |
| Debt service:   |                                     |  |             |                             |
| Principal   | 38,240                              | 680  |             | 38,920                      |
| Interest  | 43,252                              | 509  | 411         | 44,172                      |
| Bond issuance costs                                       |                                     |  | 583         | 583                         |
| Payment to refunded bond escrow agent                     |                                     |  | 3,007       | 3,007                       |
| Total expenditures  | 81,492                              | 1,463  | 4,001       | 86,956                      |
| Excess (deficiency) of revenues over (under) expenditures | (75,265)                            | (245)  | (3,823)     | (79,333)                    |
| Other financing sources (uses):                           |                                     |  |             |                             |
| Issuance of bonds and loans:                              |                                     |  |             |                             |
| Premium on issuance of refunding bonds                    |                                     |  | 15,070      | 15,070                      |
| Refunding bonds issued                                    |                                     |  | 93,750      | 93,750                      |
| Payment to refunded bond escrow agent                     |                                     |  | (103,771)   | (103,771)                   |
| Transfers in  | 75,719                              | 20   | 69          | 75,808                      |
| Total other financing sources (uses)                      | 75,719                              | 20   | 5,118       | 80,857                      |
| Net change in fund balances                               | 454                                 | (225)  | 1,295       | 1,524                       |
| Fund balances at beginning of year                        | 423                                 | 12,727   | 15,001      | 28,151                      |
| Fund balances at end of year                              | \$ 877                              | 12,502   | 16,296      | 29,675                      |

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
**Capital Projects Funds**

For the Year Ended June 30, 2015  
(In Thousands)

|   | Capital Outlay<br>Fund | San Diego<br>Regional Building<br>Authority Fund | SANCAL Fund | Total Capital<br>Projects Funds |
|---|------------------------|--|-------------|---------------------------------|
| Revenues:   |                        |  |             |                                 |
| Revenue from use of money and property                    | \$ 1                   | 11   | 2           | 14                              |
| Aid from other governmental agencies:                     |                        |  |             |                                 |
| State   | 17,720                 |  |             | 17,720                          |
| Federal   | 981                    |  |             | 981                             |
| Charges for current services                              | 4                      |  |             | 4                               |
| Other   | 3,509                  |  |             | 3,509                           |
| Total revenues  | 22,215                 | 11   | 2           | 22,228                          |
| Expenditures:   |                        |  |             |                                 |
| Current:  |                        |  |             |                                 |
| General government  | 8,934                  |  |             | 8,934                           |
| Capital outlay  | 72,050                 |  | 19,806      | 91,856                          |
| Total expenditures  | 80,984                 |  | 19,806      | 100,790                         |
| Excess (deficiency) of revenues over (under) expenditures | (58,769)               | 11   | (19,804)    | (78,562)                        |
| Other financing sources (uses):                           |                        |  |             |                                 |
| Transfers in  | 59,285                 |  |             | 59,285                          |
| Total other financing sources (uses)                      | 59,285                 |  |             | 59,285                          |
| Net change in fund balances                               | 516                    | 11   | (19,804)    | (19,277)                        |
| Fund balances at beginning of year                        | 6,121                  | 2,511  | 21,600      | 30,232                          |
| Fund balances at end of year                              | \$ 6,637               | 2,522  | 1,796       | 10,955                          |



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

For the Year Ended June 30, 2015  
(In Thousands)

|  | Original Budget | Final Budget | Actual  |
|--|-----------------|--------------|---------|
| Revenues:  |                 |              |         |
| Licenses, permits and franchise fees                           | \$ 8,730        | 8,730        | 7,256   |
| Fines, forfeitures and penalties                               | 980             | 980          | 674     |
| Revenue from use of money and property                         | 30              | 30           | 110     |
| Aid from other governmental agencies:                          |                 |              |         |
| State  | 18,294          | 18,294       | 6,290   |
| Federal  | 2,826           | 2,826        | 2,745   |
| Other  | 10,000          | 10,000       | 10,770  |
| Charges for current services                                   | 593             | 593          | 597     |
| Other  |                 |              | 37      |
| Total revenues   | 41,453          | 41,453       | 28,479  |
| Expenditures:  |                 |              |         |
| Current:   |                 |              |         |
| Health and sanitation:   |                 |              |         |
| Air pollution control  | 22,928          | 22,928       | 20,025  |
| Air pollution control, air quality Proposition 1B GMER program | 12,916          | 12,916       | 2,934   |
| Air pollution control, air quality State AQIP program          | 809             | 1,169        | 677     |
| Air pollution control, improvement trust                       | 3,008           | 8,835        | 3,506   |
| Air pollution control, moyer program                           | 4,043           | 4,042        | 2,416   |
| Air pollution control, power general mitigation                | 358             | 358          | 211     |
| Total health and sanitation                                    | 44,062          | 50,248       | 29,769  |
| Capital outlay   | 503             | 853          | 430     |
| Total expenditures   | 44,565          | 51,101       | 30,199  |
| Excess (deficiency) of revenues over (under) expenditures      | (3,112)         | (9,648)      | (1,720) |
| Other financing sources (uses):                                |                 |              |         |
| Sale of capital assets   |                 |              | 20      |
| Transfers in   | 10,566          | 614          |         |
| Transfers out  | (11,235)        | (1,283)      | (670)   |
| Total other financing sources (uses)                           | (669)           | (669)        | (650)   |
| Net change in fund balances                                    | (3,781)         | (10,317)     | (2,370) |
| Fund balances at beginning of year                             | 22,969          | 22,969       | 22,969  |
| Increase (decrease) in nonspendable inventories                |                 | (13)         | (13)    |
| Fund balances at end of year                                   | \$ 19,188       | 12,639       | 20,586  |

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

Asset Forfeiture Program Fund

For the Year Ended June 30, 2015  
(In Thousands)

|   | Original Budget | Final Budget | Actual |
|---|-----------------|--------------|--------|
| Revenues:   |                 |              |        |
| Fines, forfeitures and penalties                          | \$ 1,000        | 1,022        | 2,624  |
| Revenue from use of money and property                    | 100             | 100          | 39     |
| Other   |                 |              | 133    |
| Total revenues  | 1,100           | 1,122        | 2,796  |
| Expenditures:   |                 |              |        |
| Current:  |                 |              |        |
| Public protection:  |                 |              |        |
| District attorney asset forfeiture program - federal      | 500             | 500          | 42     |
| District attorney asset forfeiture program - state        | 15              | 58           | 57     |
| Probation asset forfeiture program                        | 101             | 101          | 77     |
| Sheriff's asset forfeiture program                        | 1,231           | 1,240        | 829    |
| Total public protection                                   | 1,847           | 1,899        | 1,005  |
| Capital outlay  | 829             | 1,629        | 829    |
| Total expenditures  | 2,676           | 3,528        | 1,834  |
| Excess (deficiency) of revenues over (under) expenditures | (1,576)         | (2,406)      | 962    |
| Other financing sources (uses):                           |                 |              |        |
| Transfers out   |                 | (191)        | (64)   |
| Total other financing sources (uses)                      |                 | (191)        | (64)   |
| Net change in fund balances                               | (1,576)         | (2,597)      | 898    |
| Fund balances at beginning of year                        | 8,655           | 8,655        | 8,655  |
| Increase (decrease) in nonspendable inventories           |                 | 188          | 188    |
| Fund balances at end of year                              | \$ 7,079        | 6,246        | 9,741  |



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

For the Year Ended June 30, 2015  
(In Thousands)

|   | Original Budget | Final Budget | Actual |
|---|-----------------|--------------|--------|
| Revenues:   |                 |              |        |
| Taxes   | \$ 30,483       | 30,483       | 30,694 |
| Revenue from use of money and property                    | 105             | 105          | 58     |
| Aid from other governmental agencies:                     |                 |              |        |
| State   | 267             | 361          | 345    |
| Federal   |                 |              | 2      |
| Other   | 2,121           | 2,131        | 3,907  |
| Charges for current services                              | 1,138           | 1,138        | 871    |
| Other   | 1,886           | 1,886        | 1,080  |
| Total revenues  | 36,000          | 36,104       | 36,957 |
| Expenditures:   |                 |              |        |
| Current:  |                 |              |        |
| Education:  |                 |              |        |
| County library  | 39,301          | 39,720       | 36,195 |
| Total education   | 39,301          | 39,720       | 36,195 |
| Capital outlay  | 461             | 471          | 18     |
| Total expenditures  | 39,762          | 40,191       | 36,213 |
| Excess (deficiency) of revenues over (under) expenditures | (3,762)         | (4,087)      | 744    |
| Other financing sources (uses):                           |                 |              |        |
| Transfers in  | 300             | 626          | 326    |
| Transfers out   | (859)           | (859)        | (858)  |
| Total other financing sources (uses)                      | (559)           | (233)        | (532)  |
| Net change in fund balances                               | (4,321)         | (4,320)      | 212    |
| Fund balances at beginning of year                        | 12,193          | 12,193       | 12,193 |
| Increase (decrease) in nonspendable inventories           |                 | 3            | 3      |
| Fund balances at end of year                              | \$ 7,872        | 7,876        | 12,408 |

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

County Low and Moderate Income Housing Asset Fund

For the Year Ended June 30, 2015

(In Thousands)

|   | Original Budget | Final Budget | Actual |
|---|-----------------|--------------|--------|
| Revenues:   |                 |              |        |
| Other   | \$              |              | 2      |
| Total revenues  |                 |              | 2      |
| Expenditures:   |                 |              |        |
| Current:  |                 |              |        |
| Public assistance:  |                 |              |        |
| CSHAF Gillespie housing                                   | 97              | 97           | 33     |
| CSHAF USDRIP housing                                      | 94              | 94           | 44     |
| Total public assistance                                   | 191             | 191          | 77     |
| Total expenditures  | 191             | 191          | 77     |
| Excess (deficiency) of revenues over (under) expenditures | (191)           | (191)        | (75)   |
| Net change in fund balances                               | (191)           | (191)        | (75)   |
| Fund balances at beginning of year                        | 3,613           | 3,613        | 3,613  |
| Fund balances at end of year                              | \$ 3,422        | 3,422        | 3,538  |



SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
County Service District Funds

For the Year Ended June 30, 2015  
(In Thousands)

|   | Original Budget | Final Budget  | Actual        |
|---|-----------------|---------------|---------------|
| Revenues:   |                 |               |               |
| Taxes   | \$ 4,579        | 4,579         | 4,657         |
| Revenue from use of money and property                    | 190             | 190           | 242           |
| Aid from other governmental agencies:                     |                 |               |               |
| State   | 27              | 27            | 33            |
| Federal   |                 |               | 152           |
| Other   | 4,091           | 4,091         | 4,030         |
| Charges for current services                              | 7,924           | 7,924         | 8,612         |
| Other   |                 |               | 359           |
| <b>Total revenues</b>                                     | <b>16,811</b>   | <b>16,811</b> | <b>18,085</b> |
| Expenditures:   |                 |               |               |
| Current:  |                 |               |               |
| General government:                                       |                 |               |               |
| Regional Communication System CSA 135 Zone B Del Mar      | 53              | 53            | 41            |
| Regional Communication System CSA 135 Zone F Poway        | 160             | 159           | 121           |
| Regional Communication System CSA 135 Zone H Solana Beach | 49              | 49            | 27            |
| <b>Total general government</b>                           | <b>262</b>      | <b>261</b>    | <b>189</b>    |
| Public protection:  |                 |               |               |
| Fire protection and emerg med svcs, CSA135                | 32              | 32            | 20            |
| Fire protection, CSA 107 Elfin Forest                     | 490             | 490           | 432           |
| Fire protection, CSA 115 Pepper Drive                     | 365             | 365           | 350           |
| Fire protection, CSA 135 EMS                              | 680             | 680           | 459           |
| Fire protection, PRD 107 Elfin Forest                     | 144             | 144           |               |
| Fire protection, PRD 115 Pepper Drive                     | 3               | 3             |               |
| <b>Total public protection</b>                            | <b>1,714</b>    | <b>1,714</b>  | <b>1,261</b>  |
| Public ways and facilities:                               |                 |               |               |
| PRD 6 Pauma Valley  | 399             | 399           | 10            |
| PRD 8 Magee RD-PAL  | 228             | 228           | 4             |
| PRD 9 B Santa Fe  | 107             | 107           | 5             |
| PRD 10 Davis Dr   | 18              | 18            | 3             |
| PRD 11 A Bernardo RD                                      | 46              | 46            | 3             |
| PRD 11 C Bernardo RD                                      | 23              | 23            | 11            |
| PRD 11 D Bernardo RD                                      | 42              | 42            | 3             |
| PRD 12 Lomair   | 313             | 313           | 54            |
| PRD 13 A Pala Mesa  | 447             | 447           | 178           |
| PRD 13 B Stewart Canyon                                   | 64              | 64            | 5             |
| PRD 16 Wynola   | 126             | 126           | 7             |
| PRD 18 Harrison Park                                      | 309             | 309           | 135           |
| PRD 20 Daily Road   | 636             | 636           | 255           |
| PRD 21 Pauma Heights                                      | 414             | 414           | 84            |
| PRD 22 W Dougherty St                                     | 8               | 8             | 2             |
| PRD 23 Rock Terce RD                                      | 30              | 30            | 2             |
| PRD 24 MT Whitney RD                                      | 44              | 44            | 3             |
| PRD 30 Royal Oaks-CAR                                     | 38              | 38            | 3             |
| PRD 38 Gay Rio Terrace                                    | 33              | 33            | 2             |
| PRD 45 Rincon Springs                                     | 76              | 76            | 60            |
| PRD 46 Rocosco Road                                       | 41              | 41            | 3             |

Continued on next page ►►►

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
County Service District Funds

For the Year Ended June 30, 2015

(In Thousands)

(Continued)

|                              | Original Budget | Final Budget | Actual |
|------------------------------|-----------------|--------------|--------|
| PRD 49 Sunset Knls RD        | 38              | 38           | 2      |
| PRD 50 Knoll Park LN         | 84              | 84           | 26     |
| PRD 53 Knoll Park LN EX      | 177             | 177          | 42     |
| PRD 54 MT Helix              | 222             | 222          | 43     |
| PRD 55 Rainbow Crest         | 370             | 369          | 5      |
| PRD 60 River Drive           | 81              | 82           | 38     |
| PRD 61 GRN Meadow Way        | 213             | 213          | 42     |
| PRD 63 Hillview Road         | 426             | 426          | 78     |
| PRD 70 El Camino Cort        | 63              | 63           | 55     |
| PRD 75 A Gay Rio Drive       | 151             | 151          | 3      |
| PRD 75 B Gay Rio Drive       | 217             | 217          | 3      |
| PRD 76 Kingford CT           | 47              | 47           | 2      |
| PRD 77 Montiel TRK TR        | 82              | 82           | 3      |
| PRD 78 Gardena Ay            | 57              | 57           | 3      |
| PRD 80 Harris TRK TRL        | 230             | 230          | 3      |
| PRD 88 East Fifth St         | 124             | 123          | 54     |
| PRD 90 South Cordov          | 41              | 41           | 2      |
| PRD 94 Roble Grnde           | 367             | 367          | 7      |
| PRD 95 Valle Del Sol         | 315             | 315          | 12     |
| PRD 99 Via Allndra           | 35              | 35           | 3      |
| PRD 100 Viejas View          | 30              | 30           | 2      |
| PRD 101 A Hi-Ridge R         | 11              | 11           | 3      |
| PRD 101 Johnson LK           | 50              | 50           | 3      |
| PRD 102 MTN Meadow           | 212             | 212          | 9      |
| PRD 103 Alto Drive           | 279             | 279          | 5      |
| PRD 104 Artesian RO          | 147             | 147          | 58     |
| PRD 105 A Alta Loma D        | 36              | 36           | 3      |
| PRD 105 Alta Loma D          | 26              | 26           | 7      |
| PRD 106 Garrison Ay          | 148             | 148          | 46     |
| PRD 117 Legend Rock          | 5               | 5            | 4      |
| PRD 123 Mizpah Lane          | 32              | 32           | 3      |
| PRD 125 Wrightwood           | 90              | 90           | 4      |
| PRD 126 Sandhurst W          | 35              | 35           | 2      |
| PRD 127 Singing Trails       | 29              | 29           | 3      |
| PRD 130 Wilkes Road          | 125             | 125          | 4      |
| PRD 133 Rnch Creek Rd        | 31              | 31           | 3      |
| PRD 134 Kenora Lane          | 87              | 87           | 54     |
| PRD 1002 Sunny Acres         | 24              | 24           | 11     |
| PRD 1003 Alamo Way           | 17              | 17           | 3      |
| PRD 1005 Eden Valley         | 75              | 75           | 13     |
| PRD 1008 Canter              | 39              | 39           | 17     |
| PRD 1010 Alpine Highlands ZN | 172             | 172          | 9      |
| PRD 1011 La Cuesta ZN        | 64              | 64           | 2      |
| PRD 1012 8112 Millar         | 55              | 55           | 24     |
| PRD 1013 Singing Trails      | 77              | 77           | 3      |

Continued on next page 


**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**
**County Service District Funds**

For the Year Ended June 30, 2015

(In Thousands)

(Continued)

|   | Original Budget | Final Budget | Actual  |
|---|-----------------|--------------|---------|
| PRD 1014 Lavender PT Lane                                 | 91              | 90           | 14      |
| PRD 1015 Landavo Drive ET AL                              | 35              | 35           | 3       |
| PRD 1016 El Sereno Way                                    | 51              | 51           | 2       |
| Total public ways and facilities                          | 8,855           | 8,853        | 1,572   |
| Health and sanitation:                                    |                 |              |         |
| CSA 17 San Dieguito Ambulance                             | 4,384           | 4,384        | 3,876   |
| CSA 69 Heartland Paramedics                               | 6,573           | 6,573        | 5,474   |
| PRD 122 Otay Mesa East                                    | 12              | 12           |         |
| PRD 136 Sundance Detention Basin                          | 54              | 54           | 24      |
| Total health and sanitation                               | 11,023          | 11,023       | 9,374   |
| Recreation and cultural:                                  |                 |              |         |
| CSA 26 LMD Zone 2 Julian                                  | 38              | 48           | 35      |
| CSA 26 Rancho San Diego                                   | 108             | 108          | 95      |
| CSA 26 San Diego landscape maintenance                    | 113             | 113          | 113     |
| CSA 81 Fallbrook Park                                     | 235             | 235          | 203     |
| CSA 83 San Dieguito                                       | 582             | 582          | 305     |
| CSA 128 San Miguel Park                                   | 472             | 481          | 445     |
| CSA 83A 4S Ranch Park                                     | 394             | 394          | 350     |
| PRD 26 A Cottonwood Village                               | 284             | 284          | 119     |
| PRD 26 B Monte Vista                                      | 327             | 327          | 113     |
| Total recreation and cultural                             | 2,553           | 2,572        | 1,778   |
| Capital outlay  | 20              | 20           |         |
| Debt service:   |                 |              |         |
| Principal   | 15              | 15           |         |
| Interest  | 2               | 2            | 2       |
| Total expenditures  | 24,444          | 24,460       | 14,176  |
| Excess (deficiency) of revenues over (under) expenditures | (7,633)         | (7,649)      | 3,909   |
| Other financing sources (uses):                           |                 |              |         |
| Transfers in  | 401             | 401          | 399     |
| Transfers out   | (2,119)         | (2,119)      | (1,986) |
| Total other financing sources (uses)                      | (1,718)         | (1,718)      | (1,587) |
| Net change in fund balances                               | (9,351)         | (9,367)      | 2,322   |
| Fund balances at beginning of year                        | 19,721          | 19,721       | 19,721  |
| Increase (decrease) in nonspendable inventories           |                 | 3            | 3       |
| Fund balances at end of year                              | \$ 10,370       | 10,357       | 22,046  |

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

**Edgemoor Development Fund**

For the Year Ended June 30, 2015

(In Thousands)

|   | Original Budget | Final Budget | Actual  |
|---|-----------------|--------------|---------|
| Revenues:   |                 |              |         |
| Revenue from use of money and property                    | \$ 639          | 639          | 323     |
| Aid from other governmental agencies:                     |                 |              |         |
| Federal   | 4,508           | 4,508        | 4,546   |
| Total revenues  | 5,147           | 5,147        | 4,869   |
| Expenditures:   |                 |              |         |
| Current:  |                 |              |         |
| General government:                                       |                 |              |         |
| Edgemoor development fund                                 | 861             | 848          | 162     |
| Total general government                                  | 861             | 848          | 162     |
| Total expenditures  | 861             | 848          | 162     |
| Excess (deficiency) of revenues over (under) expenditures | 4,286           | 4,299        | 4,707   |
| Other financing sources (uses):                           |                 |              |         |
| Sale of capital assets                                    | 3,644           | 3,644        |         |
| Transfers out   | (9,285)         | (9,298)      | (9,298) |
| Total other financing sources (uses)                      | (5,641)         | (5,654)      | (9,298) |
| Net change in fund balances                               | (1,355)         | (1,355)      | (4,591) |
| Fund balances at beginning of year                        | 9,471           | 9,471        | 9,471   |
| Fund balances at end of year                              | \$ 8,116        | 8,116        | 4,880   |



SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
**Flood Control District Fund**

For the Year Ended June 30, 2015  
(In Thousands)

|   | Original Budget | Final Budget | Actual |
|---|-----------------|--------------|--------|
| Revenues:   |                 |              |        |
| Taxes   | \$ 4,011        | 4,011        | 4,266  |
| Revenue from use of money and property                    | 50              | 50           | 49     |
| Aid from other governmental agencies:                     |                 |              |        |
| State   | 134             |              | 35     |
| Federal   | 2,542           | 4,485        | 2,114  |
| Other   |                 | 134          | 190    |
| Charges for current services                              | 3,341           | 9,555        | 889    |
| Other   |                 |              | 2      |
| Total revenues  | 10,078          | 18,235       | 7,545  |
| Expenditures:   |                 |              |        |
| Current:  |                 |              |        |
| Public protection:  |                 |              |        |
| Flood control district                                    | 9,118           | 20,910       | 3,867  |
| Stormwater maintenance, Blackwolf                         | 11              | 11           | 3      |
| Stormwater maintenance, Lake Rancho Viejo                 | 205             | 205          | 76     |
| Stormwater maintenance, Ponderosa Estates                 | 23              | 23           | 2      |
| Total public protection                                   | 9,357           | 21,149       | 3,948  |
| Capital outlay  | 3,184           | 3,184        | 3,082  |
| Total expenditures  | 12,541          | 24,333       | 7,030  |
| Excess (deficiency) of revenues over (under) expenditures | (2,463)         | (6,098)      | 515    |
| Net change in fund balances                               | (2,463)         | (6,098)      | 515    |
| Fund balances at beginning of year                        | 19,235          | 19,235       | 19,235 |
| Fund balances at end of year                              | \$ 16,772       | 13,137       | 19,750 |

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
**Housing Authority - Low and Moderate Income Housing Asset Fund**

For the Year Ended June 30, 2015  
(In Thousands)

|   | Original Budget | Final Budget | Actual |
|---|-----------------|--------------|--------|
| Revenues:                                 |                 |              |        |
| Aid from other governmental agencies:     |                 |              |        |
| Other                                     | \$ 150          | 150          | 17     |
| Total revenues                            | 150             | 150          | 17     |
| Expenditures:                             |                 |              |        |
| Current:                                  |                 |              |        |
| Public assistance:                        |                 |              |        |
| Other assistance - other budgetary entity | 150             | 150          | 17     |
| Total public assistance                   | 150             | 150          | 17     |
| Total expenditures                        | \$ 150          | 150          | 17     |



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

**Housing Authority - Other Fund**

For the Year Ended June 30, 2015

(In Thousands)

|   | Original Budget | Final Budget | Actual  |
|---|-----------------|--------------|---------|
| Revenues:   |                 |              |         |
| Revenue from use of money and property                    | \$ 1,110        | 1,110        | 1,074   |
| Aid from other governmental agencies:                     |                 |              |         |
| Federal   | 115,825         | 115,825      | 108,464 |
| Other   | 3,950           | 3,742        |         |
| Charges for current services                              | 4,894           | 4,894        | 2,552   |
| Other   | 1,360           | 1,360        | 1,310   |
| Total revenues  | 127,139         | 126,931      | 113,400 |
| Expenditures:   |                 |              |         |
| Current:  |                 |              |         |
| Public assistance:  |                 |              |         |
| Other assistance - other budgetary entity                 | 128,330         | 128,331      | 119,741 |
| Total public assistance                                   | 128,330         | 128,331      | 119,741 |
| Debt service:   |                 |              |         |
| Principal   | 144             | 144          | 144     |
| Interest  | 21              | 21           | 20      |
| Total expenditures  | 128,495         | 128,496      | 119,905 |
| Excess (deficiency) of revenues over (under) expenditures | (1,356)         | (1,565)      | (6,505) |
| Other financing sources (uses):                           |                 |              |         |
| Sale of capital assets                                    | 117             | 117          |         |
| Transfers in  | 218             | 218          |         |
| Total other financing sources (uses)                      | 335             | 335          |         |
| Net change in fund balances                               | (1,021)         | (1,230)      | (6,505) |
| Fund balances at beginning of year                        | 29,393          | 29,393       | 29,393  |
| Fund balances at end of year                              | \$ 28,372       | 28,163       | 22,888  |

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

**In Home Supportive Services Public Authority Fund**

For the Year Ended June 30, 2015  
(In Thousands)

|   | Original Budget | Final Budget | Actual   |
|---|-----------------|--------------|----------|
| Revenues:   |                 |              |          |
| Revenue from use of money and property                    | \$              |              | 7        |
| Charges for current services                              | 603             | 603          | 876      |
| Total revenues  | 603             | 603          | 883      |
| Expenditures:   |                 |              |          |
| Current:  |                 |              |          |
| Public assistance:  |                 |              |          |
| IHSS public authority                                     | 13,864          | 13,864       | 13,826   |
| Total public assistance                                   | 13,864          | 13,864       | 13,826   |
| Capital outlay  | 175             | 175          | 175      |
| Total expenditures  | 14,039          | 14,039       | 14,001   |
| Excess (deficiency) of revenues over (under) expenditures | (13,436)        | (13,436)     | (13,118) |
| Other financing sources (uses):                           |                 |              |          |
| Transfers in  | 13,437          | 13,437       | 13,120   |
| Total other financing sources (uses)                      | 13,437          | 13,437       | 13,120   |
| Net change in fund balances                               | 1               | 1            | 2        |
| Fund balances at beginning of year                        | 82              | 82           | 82       |
| Fund balances at end of year                              | \$ 83           | 83           | 84       |



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

**Inactive Wastesites Fund**

For the Year Ended June 30, 2015

(In Thousands)

|   | Original Budget | Final Budget | Actual  |
|---|-----------------|--------------|---------|
| Revenues:   |                 |              |         |
| Revenue from use of money and property                    | \$ 281          | 281          | 562     |
| Aid from other governmental agencies:                     |                 |              |         |
| State   |                 |              | 86      |
| Charges for current services                              | 6,285           | 6,285        | 1,464   |
| Total revenues  | 6,566           | 6,566        | 2,112   |
| Expenditures:   |                 |              |         |
| Current:  |                 |              |         |
| Health and sanitation:                                    |                 |              |         |
| Duck pond landfill cleanup                                | 14              | 14           | 11      |
| Inactive waste site management                            | 6,635           | 6,635        | 5,659   |
| Total health and sanitation                               | 6,649           | 6,649        | 5,670   |
| Total expenditures  | 6,649           | 6,649        | 5,670   |
| Excess (deficiency) of revenues over (under) expenditures | (83)            | (83)         | (3,558) |
| Other financing sources (uses):                           |                 |              |         |
| Sale of capital assets                                    |                 |              | 850     |
| Transfers out   | (67)            | (216)        | (215)   |
| Total other financing sources (uses)                      | (67)            | (216)        | 635     |
| Net change in fund balances                               | (150)           | (299)        | (2,923) |
| Fund balances at beginning of year                        | 63,825          | 63,825       | 63,825  |
| Fund balances at end of year                              | \$ 63,675       | 63,526       | 60,902  |

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

**Inmate Welfare Program Fund**

For the Year Ended June 30, 2015  
(In Thousands)

|   | Original Budget | Final Budget | Actual  |
|---|-----------------|--------------|---------|
| Revenues:   |                 |              |         |
| Revenue from use of money and property                    | \$ 3,270        | 3,270        | 3,421   |
| Charges for current services                              |                 |              | 2       |
| Other   | 236             | 236          | 647     |
| Total revenues  | 3,506           | 3,506        | 4,070   |
| Expenditures:   |                 |              |         |
| Current:  |                 |              |         |
| Public protection:  |                 |              |         |
| Probation inmate welfare                                  | 95              | 595          | 61      |
| Sheriff's inmate welfare - adult detention                | 4,339           | 4,455        | 3,671   |
| Sheriff's inmate welfare - police protection              | 14              | 14           | 1       |
| Total public protection                                   | 4,448           | 5,064        | 3,733   |
| Capital outlay  | 71              | 4,640        | 71      |
| Total expenditures  | 4,519           | 9,704        | 3,804   |
| Excess (deficiency) of revenues over (under) expenditures | (1,013)         | (6,198)      | 266     |
| Other financing sources (uses):                           |                 |              |         |
| Sale of capital assets                                    |                 |              | 3       |
| Transfers in  | 2,000           | 6,568        | 2,000   |
| Transfers out   | (3,459)         | (3,459)      | (3,142) |
| Total other financing sources (uses)                      | (1,459)         | 3,109        | (1,139) |
| Net change in fund balances                               | (2,472)         | (3,089)      | (873)   |
| Fund balances at beginning of year                        | 15,718          | 15,718       | 15,718  |
| Increase (decrease) in nonspendable inventories           |                 | 39           | 39      |
| Fund balances at end of year                              | \$ 13,246       | 12,668       | 14,884  |



SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
**Lighting Maintenance District Fund**

For the Year Ended June 30, 2015  
(In Thousands)

|   | Original Budget | Final Budget | Actual  |
|---|-----------------|--------------|---------|
| Revenues:   |                 |              |         |
| Taxes   | \$ 930          | 930          | 1,031   |
| Revenue from use of money and property                    | 5               | 5            | 5       |
| Aid from other governmental agencies:                     |                 |              |         |
| State   | 9               | 9            | 9       |
| Other   |                 |              | 1       |
| Charges for current services                              | 711             | 711          | 716     |
| Other   |                 |              | 98      |
| Total revenues  | 1,655           | 1,655        | 1,860   |
| Expenditures:   |                 |              |         |
| Current:  |                 |              |         |
| Public ways and facilities:                               |                 |              |         |
| San Diego lighting maintenance                            | 3,414           | 3,414        | 3,242   |
| Total public ways and facilities                          | 3,414           | 3,414        | 3,242   |
| Debt service:   |                 |              |         |
| Principal   | 131             | 131          |         |
| Interest  | 47              | 47           |         |
| Total expenditures  | 3,592           | 3,592        | 3,242   |
| Excess (deficiency) of revenues over (under) expenditures | (1,937)         | (1,937)      | (1,382) |
| Other financing sources (uses):                           |                 |              |         |
| Issuance of bonds and loans:                              |                 |              |         |
| Face value of loans issued                                | 1,560           | 1,560        | 732     |
| Total other financing sources (uses)                      | 1,560           | 1,560        | 732     |
| Net change in fund balances                               | (377)           | (377)        | (650)   |
| Fund balances at beginning of year                        | 1,323           | 1,323        | 1,323   |
| Increase (decrease) in nonspendable inventories           |                 | 24           | 24      |
| Fund balances at end of year                              | \$ 946          | 970          | 697     |

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

**Other Special Revenue Funds**

 For the Year Ended June 30, 2015  
 (In Thousands)

|   | Original Budget | Final Budget | Actual |
|---|-----------------|--------------|--------|
| Revenues:   |                 |              |        |
| Fines, forfeitures and penalties                          | \$ 16           | 16           | 79     |
| Revenue from use of money and property                    |                 |              | 2      |
| Aid from other governmental agencies:                     |                 |              |        |
| State   | 246             | 246          | 215    |
| Federal   |                 |              | 37     |
| Charges for current services                              | 1,058           | 1,058        | 739    |
| Other   | 43              | 43           | 50     |
| Total revenues  | 1,363           | 1,363        | 1,122  |
| Expenditures:   |                 |              |        |
| Current:  |                 |              |        |
| Public protection:  |                 |              |        |
| Agriculture, weights and measures - fish and game         | 18              | 18           | 16     |
| Public works, survey                                      | 250             | 250          | 112    |
| Total public protection                                   | 268             | 268          | 128    |
| Health and sanitation:                                    |                 |              |        |
| Sanitation - waste planning and recycling                 | 1,028           | 1,176        | 940    |
| Total health and sanitation                               | 1,028           | 1,176        | 940    |
| Total expenditures  | 1,296           | 1,444        | 1,068  |
| Excess (deficiency) of revenues over (under) expenditures | 67              | (81)         | 54     |
| Other financing sources (uses):                           |                 |              |        |
| Transfers in  |                 | 148          | 148    |
| Transfers out   | (69)            | (69)         | (67)   |
| Total other financing sources (uses)                      | (69)            | 79           | 81     |
| Net change in fund balances                               | (2)             | (2)          | 135    |
| Fund balances at beginning of year                        | 519             | 519          | 519    |
| Fund balances at end of year                              | \$ 517          | 517          | 654    |



SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
**Park Land Dedication Fund**

For the Year Ended June 30, 2015  
(In Thousands)

|   | Original Budget | Final Budget | Actual |
|---|-----------------|--------------|--------|
| Revenues:   |                 |              |        |
| Licenses, permits and franchise fees                      | \$ 65           | 65           | 1,921  |
| Revenue from use of money and property                    | 14              | 14           | 56     |
| Total revenues  | 79              | 79           | 1,977  |
| Expenditures:   |                 |              |        |
| Current:  |                 |              |        |
| Recreation and cultural:                                  |                 |              |        |
| Local Park Planning Area 4 Lincoln Acres                  | 2               | 2            |        |
| Local Park Planning Area 15 Sweetwater                    | 7               | 7            | 6      |
| Local Park Planning Area 19 Jamul                         | 4               | 609          | 606    |
| Local Park Planning Area 20 Spring Valley                 | 4               | 4            | 4      |
| Local Park Planning Area 25 Lakeside                      | 17              | 17           | 4      |
| Local Park Planning Area 26 Crest                         | 2               | 2            |        |
| Local Park Planning Area 27 Alpine                        | 8               | 8            | 3      |
| Local Park Planning Area 28 Ramona                        | 6               | 122          | 112    |
| Local Park Planning Area 29 Escondido                     | 1               | 1            |        |
| Local Park Planning Area 30 San Marcos                    | 1               | 1            |        |
| Local Park Planning Area 31 San Dieguito                  | 3               | 3            | 2      |
| Local Park Planning Area 35 Fallbrook                     | 4               | 29           | 25     |
| Local Park Planning Area 36 Bonsall                       | 3               | 3            |        |
| Local Park Planning Area 37 Vista                         | 1               | 1            |        |
| Local Park Planning Area 38 Valley Center                 | 4               | 137          | 73     |
| Local Park Planning Area 39 Pauma                         | 1               | 1            |        |
| Local Park Planning Area 40 Palomar-Julian                | 9               | 9            | 3      |
| Local Park Planning Area 42 Anza-Borrego                  | 3               | 3            | 1      |
| Local Park Planning Area 43 Central Mountain              | 3               | 3            | 2      |
| Local Park Planning Area 45 Valle de Oro                  | 2               | 2            | 2      |
| Total recreation and cultural                             | 85              | 964          | 843    |
| Total expenditures  | 85              | 964          | 843    |
| Excess (deficiency) of revenues over (under) expenditures | (6)             | (885)        | 1,134  |
| Other financing sources (uses):                           |                 |              |        |
| Transfers out   | (1,580)         | (1,651)      | (244)  |
| Total other financing sources (uses)                      | (1,580)         | (1,651)      | (244)  |
| Net change in fund balances                               | (1,586)         | (2,536)      | 890    |
| Fund balances at beginning of year                        | 12,816          | 12,816       | 12,816 |
| Fund balances at end of year                              | \$ 11,230       | 10,280       | 13,706 |

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

For the Year Ended June 30, 2015  
(In Thousands)

|   | Original Budget | Final Budget | Actual  |
|---|-----------------|--------------|---------|
| Revenues:   |                 |              |         |
| Licenses, permits and franchise fees                      | \$              |              | 17      |
| Revenue from use of money and property                    | 434             | 434          | 567     |
| Aid from other governmental agencies:                     |                 |              |         |
| State   | 99,864          | 100,196      | 81,523  |
| Federal   | 7,734           | 10,025       | 6,137   |
| Other   |                 |              | 270     |
| Charges for current services                              | 11,387          | 12,572       | 14,859  |
| Other   | 10,203          | 10,310       | 1,023   |
| Total revenues  | 129,622         | 133,537      | 104,396 |
| Expenditures:   |                 |              |         |
| Current:  |                 |              |         |
| Public ways and facilities:                               |                 |              |         |
| Public works, road  | 126,367         | 135,768      | 65,715  |
| Total public ways and facilities                          | 126,367         | 135,768      | 65,715  |
| Capital outlay  | 35,174          | 35,384       | 35,339  |
| Total expenditures  | 161,541         | 171,152      | 101,054 |
| Excess (deficiency) of revenues over (under) expenditures | (31,919)        | (37,615)     | 3,342   |
| Other financing sources (uses):                           |                 |              |         |
| Sale of capital assets                                    | 107             |              |         |
| Transfers in  | 500             | 1,080        | 1,063   |
| Transfers out   | (2,733)         | (2,733)      | (2,673) |
| Total other financing sources (uses)                      | (2,126)         | (1,653)      | (1,610) |
| Net change in fund balances                               | (34,045)        | (39,268)     | 1,732   |
| Fund balances at beginning of year                        | 132,615         | 132,615      | 132,615 |
| Increase (decrease) in nonspendable inventories           |                 | 73           | 73      |
| Fund balances at end of year                              | \$ 98,570       | 93,420       | 134,420 |

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego / Comprehensive Annual Financial Report / For the year ended June 30, 2015





## 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 develop airport property utilizing federal and state grants in order to enhance the value of public assets, generate new revenues and be a catalyst for aviation and business development.

### Jail Stores Commissary Fund

This fund was established to provide for the financing of a Sheriff's commissary store allowing persons incarcerated at various County detention facilities to purchase a variety of goods, including food, snacks, stationery, personal care items and telephone time.

### Sanitation District Fund

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


**COMBINING STATEMENT OF NET POSITION  
ENTERPRISE FUNDS**

June 30, 2015

(In Thousands)

|   | Airport Fund | Jail Stores<br>Commissary Fund | Sanitation District<br>Fund | Total Enterprise<br>Funds |
|---|--------------|--------------------------------|-----------------------------|---------------------------|
| <b>ASSETS</b>   |              |                                |                             |                           |
| Current assets:   |              |                                |                             |                           |
| Pooled cash and investments   | \$ 14,329    | 2,141                          | 57,111                      | 73,581                    |
| Receivables, net  | 2,848        | 618                            | 393                         | 3,859                     |
| Due from other funds  |              |                                | 28                          | 28                        |
| Inventories   |              | 221                            | 3                           | 224                       |
| Total current assets  | 17,177       | 2,980                          | 57,535                      | 77,692                    |
| Noncurrent assets:  |              |                                |                             |                           |
| Due from other funds  | 3,765        |                                |                             | 3,765                     |
| Capital assets:   |              |                                |                             |                           |
| Land  | 10,504       |                                | 1,089                       | 11,593                    |
| Construction in progress  | 4,874        |                                | 2,654                       | 7,528                     |
| Buildings and improvements  | 114,683      |                                | 11,726                      | 126,409                   |
| Equipment   | 1,137        | 249                            | 299                         | 1,685                     |
| Road infrastructure   | 9,679        |                                |                             | 9,679                     |
| Sewer infrastructure  |              |                                | 99,091                      | 99,091                    |
| Accumulated depreciation/amortization   | (43,112)     | (238)                          | (44,707)                    | (88,057)                  |
| Total noncurrent assets   | 101,530      | 11                             | 70,152                      | 171,693                   |
| Total assets  | 118,707      | 2,991                          | 127,687                     | 249,385                   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>   |              |                                |                             |                           |
| Pension:  |              |                                |                             |                           |
| Changes in proportionate share of contributions                                   | 37           |                                | 39                          | 76                        |
| Contributions to the pension plan subsequent to the measurement date              | 768          |                                | 803                         | 1,571                     |
| Total deferred outflows of resources  | 805          |                                | 842                         | 1,647                     |
| <b>LIABILITIES</b>  |              |                                |                             |                           |
| Current liabilities:  |              |                                |                             |                           |
| Accounts payable  | 216          | 554                            | 2,162                       | 2,932                     |
| Accrued payroll   | 135          |                                | 167                         | 302                       |
| Due to other funds  | 396          | 60                             | 136                         | 592                       |
| Unearned revenue  | 85           |                                |                             | 85                        |
| Loans payable   | 304          |                                |                             | 304                       |
| Compensated absences  | 91           |                                | 88                          | 179                       |
| Total current liabilities   | 1,227        | 614                            | 2,553                       | 4,394                     |
| Noncurrent liabilities:   |              |                                |                             |                           |
| Loans payable   | 171          |                                |                             | 171                       |
| Compensated absences  | 133          |                                | 127                         | 260                       |
| Net pension liability   | 4,211        |                                | 4,406                       | 8,617                     |
| Total noncurrent liabilities  | 4,515        |                                | 4,533                       | 9,048                     |
| Total liabilities   | 5,742        | 614                            | 7,086                       | 13,442                    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |              |                                |                             |                           |
| Pension:  |              |                                |                             |                           |
| Differences between expected and actual experience in the total pension liability | 299          |                                | 313                         | 612                       |
| Net difference between projected and actual earnings on pension plan investments  | 832          |                                | 871                         | 1,703                     |
| Total deferred inflows of resources   | 1,131        |                                | 1,184                       | 2,315                     |
| <b>NET POSITION</b>   |              |                                |                             |                           |
| Net investment in capital assets  | 97,290       | 11                             | 70,152                      | 167,453                   |
| Unrestricted net position   | 15,349       | 2,366                          | 50,107                      | 67,822                    |
| Total net position  | \$ 112,639   | 2,377                          | 120,259                     | 235,275                   |

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
ENTERPRISE FUNDS

For the Year Ended June 30, 2015  
(In Thousands)

|  | Airport Fund | Jail Stores<br>Commissary Fund | Sanitation District<br>Fund | Total Enterprise<br>Funds |
|--|--------------|--------------------------------|-----------------------------|---------------------------|
| Operating revenues:  |              |                                |                             |                           |
| Charges for current services   | \$ 11,984    | 4,538                          | 26,831                      | 43,353                    |
| Other  | 99           | 2,960                          |                             | 3,059                     |
| Total operating revenues   | 12,083       | 7,498                          | 26,831                      | 46,412                    |
| Operating expenses:  |              |                                |                             |                           |
| Salaries and employee benefits   | 3,503        |                                | 3,895                       | 7,398                     |
| Repairs and maintenance  | 876          | 12                             | 5,224                       | 6,112                     |
| Equipment rental   | 442          | 12                             | 713                         | 1,167                     |
| Sewage processing  |              |                                | 15,440                      | 15,440                    |
| Contracted services  | 5,045        | 2,267                          | 979                         | 8,291                     |
| Depreciation/amortization  | 3,798        | 5                              | 2,220                       | 6,023                     |
| Utilities  | 310          |                                | 18                          | 328                       |
| Cost of material   |              | 2,041                          |                             | 2,041                     |
| Fuel   | 1            | 5                              |                             | 6                         |
| Other  | 611          | 164                            | 2,109                       | 2,884                     |
| Total operating expenses   | 14,586       | 4,506                          | 30,598                      | 49,690                    |
| Operating income (loss)  | (2,503)      | 2,992                          | (3,767)                     | (3,278)                   |
| Nonoperating revenues (expenses):  |              |                                |                             |                           |
| Grants   | 702          |                                |                             | 702                       |
| Investment earnings  | 96           | 1                              | 239                         | 336                       |
| Interest expense   | (43)         |                                |                             | (43)                      |
| Gain (loss) on disposal of assets  |              |                                | (4)                         | (4)                       |
| Total nonoperating revenues (expenses)   | 755          | 1                              | 235                         | 991                       |
| Income (loss) before capital contributions and transfers   | (1,748)      | 2,993                          | (3,532)                     | (2,287)                   |
| Transfers in   | 50           |                                | 309                         | 359                       |
| Transfers out  | (166)        | (2,710)                        | (176)                       | (3,052)                   |
| Change in net position   | (1,864)      | 283                            | (3,399)                     | (4,980)                   |
| Net position (deficits) at beginning of year (restated, see Note 30 to the financial statements) | 114,503      | 2,094                          | 123,658                     | 240,255                   |
| Net position (deficits) at end of year   | \$ 112,639   | 2,377                          | 120,259                     | 235,275                   |


**COMBINING STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS**

 For the Year Ended June 30, 2015  
 (In Thousands)

|   | Airport Fund | Jail Stores<br>Commissary Fund | Sanitation District<br>Fund | Total Enterprise<br>Funds |
|---|--------------|--------------------------------|-----------------------------|---------------------------|
| Cash flows from operating activities:   |              |                                |                             |                           |
| Cash received from customers  | \$ 12,381    | 7,013                          | 20,057                      | 39,451                    |
| Cash received from other funds  | 7            | 1                              | 6,849                       | 6,857                     |
| Cash payments to suppliers  | (4,780)      | (4,199)                        | (21,035)                    | (30,014)                  |
| Cash payments to employees  | (3,792)      |                                | (4,191)                     | (7,983)                   |
| Cash payments to other funds  | (2,653)      | (4,640)                        | (2,142)                     | (9,435)                   |
| Net cash provided (used) by operating activities  | 1,163        | (1,825)                        | (462)                       | (1,124)                   |
| Cash flows from noncapital financing activities:  |              |                                |                             |                           |
| Operating grants  | 428          |                                |                             | 428                       |
| Transfers from other funds  | 50           |                                | 309                         | 359                       |
| Transfers to other funds  | (166)        | (2,710)                        | (176)                       | (3,052)                   |
| Other noncapital increases  | 98           |                                |                             | 98                        |
| Net cash provided (used) by noncapital financing activities   | 410          | (2,710)                        | 133                         | (2,167)                   |
| Cash flows from capital and related financing activities:   |              |                                |                             |                           |
| Acquisition of capital assets   | (802)        | (12)                           | (185)                       | (999)                     |
| Principal paid on long-term debt  | (291)        |                                |                             | (291)                     |
| Interest paid on long-term debt   | (43)         |                                |                             | (43)                      |
| Net cash provided (used) by capital and related financing activities                                  | (1,136)      | (12)                           | (185)                       | (1,333)                   |
| Cash flows from investing activities:   |              |                                |                             |                           |
| Investment earnings   | 94           |                                | 240                         | 334                       |
| Net increase (decrease) in cash and cash equivalents  | 531          | (4,547)                        | (274)                       | (4,290)                   |
| Cash and cash equivalents - beginning of year   | 13,798       | 6,688                          | 57,385                      | 77,871                    |
| Cash and cash equivalents - end of year   | 14,329       | 2,141                          | 57,111                      | 73,581                    |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities:        |              |                                |                             |                           |
| Operating income (loss)   | (2,503)      | 2,992                          | (3,767)                     | (3,278)                   |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: |              |                                |                             |                           |
| Decrease (increase) in accounts receivable  | 351          | (484)                          | 55                          | (78)                      |
| Decrease (increase) in due from other funds   | 1            | 1                              | 20                          | 22                        |
| Decrease (increase) in inventory  |              | 9                              | (2)                         | 7                         |
| Increase (decrease) in accounts payable   | (161)        | 271                            | 1,311                       | 1,421                     |
| Increase (decrease) in accrued payroll  | 3            |                                | 22                          | 25                        |
| Increase (decrease) in due to other funds   | 12           | (4,619)                        | (3)                         | (4,610)                   |
| Increase (decrease) in unearned revenue   | (47)         |                                |                             | (47)                      |
| Increase (decrease) in compensated absences   | 7            |                                | (6)                         | 1                         |
| Pension expense   | (298)        |                                | (312)                       | (610)                     |
| Depreciation/amortization   | 3,798        | 5                              | 2,220                       | 6,023                     |
| Total adjustments   | 3,666        | (4,817)                        | 3,305                       | 2,154                     |
| Net cash provided (used) by operating activities  | 1,163        | (1,825)                        | (462)                       | (1,124)                   |
| Non-cash investing and capital financing activities:  |              |                                |                             |                           |
| Capital acquisitions included in accounts payable   | \$ 24        |                                | 253                         | 277                       |



## 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 workers' compensation and unemployment insurance. Specifically, for workers' compensation the fund includes: claims payment, the actuarial liability, insurance costs and contributions by various departments.

### Facilities Management Fund

This fund was established to account for the financing of facilities maintenance, public service utilities, property management, project management, architectural and engineering services, real estate acquisition and leasing, and mail services provided to County departments on a cost reimbursement basis.

### Fleet Services Fund

This fund was established to account for the maintenance, repair, fuel, and financing of Fleet vehicles provided to County departments on a cost reimbursement basis.

### Information Technology Fund

This fund was established to account for telecommunications services provided to County departments on a cost reimbursement basis.

### Public Liability Insurance Fund

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

### Purchasing Fund

This fund was established to account for the procurement of services, materials, and supplies provided to County departments and provides 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' road and communication equipment provided to the following funds: Road, Airport, and Flood Control District; on a cost reimbursement basis.

### Special District Loans Fund

This fund was established to provide financing for start up services for new and existing County Service Districts on a cost reimbursement basis.


**COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS**

 June 30, 2015  
(In Thousands)

|   | Employee<br>Benefits Fund | Facilities<br>Management<br>Fund | Fleet Services<br>Fund | Information<br>Technology Fund | Public Liability<br>Insurance Fund |
|---|---------------------------|----------------------------------|------------------------|--------------------------------|------------------------------------|
| <b>ASSETS</b>   |                           |                                  |                        |                                |                                    |
| Current assets:   |                           |                                  |                        |                                |                                    |
| Pooled cash and investments   | \$ 127,144                | 11,490                           | 20,929                 | 18,121                         | 38,172                             |
| Receivables, net  | 124                       | 1,125                            | 296                    | 98                             | 39                                 |
| Due from other funds  | 2,885                     | 5,991                            | 3,950                  | 13,725                         |                                    |
| Inventories   |                           | 35                               | 1,040                  |                                |                                    |
| Total current assets  | 130,153                   | 18,641                           | 26,215                 | 31,944                         | 38,211                             |
| Noncurrent assets:  |                           |                                  |                        |                                |                                    |
| Capital assets:   |                           |                                  |                        |                                |                                    |
| Buildings and improvements  |                           |                                  | 2,963                  |                                |                                    |
| Equipment   |                           | 6,622                            | 106,088                |                                |                                    |
| Software  |                           | 440                              | 213                    | 3,368                          |                                    |
| Accumulated depreciation/<br>amortization   |                           | (1,897)                          | (68,954)               | (3,275)                        |                                    |
| Total noncurrent assets   |                           | 5,165                            | 40,310                 | 93                             |                                    |
| Total assets  | 130,153                   | 23,806                           | 66,525                 | 32,037                         | 38,211                             |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>   |                           |                                  |                        |                                |                                    |
| Pension:  |                           |                                  |                        |                                |                                    |
| Changes in proportionate share of<br>contributions                                      |                           | 271                              | 52                     |                                |                                    |
| Contributions to the pension plan<br>subsequent to the measurement date                 |                           | 5,592                            | 1,067                  |                                |                                    |
| Total deferred outflows of resources  |                           | 5,863                            | 1,119                  |                                |                                    |
| <b>LIABILITIES</b>  |                           |                                  |                        |                                |                                    |
| Current liabilities:  |                           |                                  |                        |                                |                                    |
| Accounts payable  | 4,959                     | 4,380                            | 2,809                  | 23,566                         | 213                                |
| Accrued payroll   |                           | 1,096                            | 215                    |                                |                                    |
| Accrued interest  |                           | 1                                |                        |                                |                                    |
| Due to other funds  | 891                       | 818                              | 537                    | 965                            | 1,422                              |
| Unearned revenue  |                           | 418                              | 1                      |                                |                                    |
| Loans payable   |                           | 721                              |                        |                                |                                    |
| Capital lease payable   |                           | 36                               |                        |                                |                                    |
| Compensated absences  |                           | 690                              | 101                    |                                |                                    |
| Claims and judgments  | 27,755                    |                                  |                        |                                | 15,807                             |
| Total current liabilities   | 33,605                    | 8,160                            | 3,663                  | 24,531                         | 17,442                             |
| Noncurrent liabilities:   |                           |                                  |                        |                                |                                    |
| Loans payable   |                           | 1,702                            |                        |                                |                                    |
| Capital lease payable   |                           | 48                               |                        |                                |                                    |
| Compensated absences  |                           | 1,002                            | 147                    |                                |                                    |
| Claims and judgments  | 139,121                   |                                  |                        |                                | 22,100                             |
| Net pension liability   |                           | 30,709                           | 5,854                  |                                |                                    |
| Total noncurrent liabilities  | 139,121                   | 33,461                           | 6,001                  |                                | 22,100                             |
| Total liabilities   | 172,726                   | 41,621                           | 9,664                  | 24,531                         | 39,542                             |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                           |                                  |                        |                                |                                    |
| Pension:  |                           |                                  |                        |                                |                                    |
| Differences between expected and<br>actual experience in the total pension<br>liability |                           | 2,179                            | 416                    |                                |                                    |
| Net difference between projected and<br>actual earnings on pension plan<br>investments  |                           | 6,070                            | 1,158                  |                                |                                    |
| Total deferred inflows of resources   |                           | 8,249                            | 1,574                  |                                |                                    |
| <b>NET POSITION</b>   |                           |                                  |                        |                                |                                    |
| Net investment in capital assets  |                           | 5,081                            | 40,310                 | 93                             |                                    |
| Unrestricted net position   | (42,573)                  | (25,282)                         | 16,096                 | 7,413                          | (1,331)                            |
| Total net position  | \$ (42,573)               | (20,201)                         | 56,406                 | 7,506                          | (1,331)                            |

**COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS**

June 30, 2015  
(In Thousands)

| (Continued)   | Purchasing Fund | Road and<br>Communication<br>Equipment Fund | Special District<br>Loans Fund | Total Internal<br>Service Funds |
|---|-----------------|---|--------------------------------|---------------------------------|
| <b>ASSETS</b>   |                 |   |                                |                                 |
| Current assets:   |                 |   |                                |                                 |
| Pooled cash and investments   | \$ 4,847        | 16,295                                      | 485                            | 237,483                         |
| Receivables, net  | 4               | 16  |                                | 1,702                           |
| Due from other funds  | 515             | 3   | 15                             | 27,084                          |
| Inventories   | 3               |   |                                | 1,078                           |
| Total current assets  | 5,369           | 16,314                                      | 500                            | 267,347                         |
| Noncurrent assets:  |                 |   |                                |                                 |
| Capital assets:   |                 |   |                                |                                 |
| Buildings and improvements  |                 |   |                                | 2,963                           |
| Equipment   | 220             | 32,320                                      |                                | 145,250                         |
| Software  | 397             |   |                                | 4,418                           |
| Accumulated depreciation/amortization   | (212)           | (17,044)                                    |                                | (91,382)                        |
| Total noncurrent assets   | 405             | 15,276                                      |                                | 61,249                          |
| Total assets  | 5,774           | 31,590                                      | 500                            | 328,596                         |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>   |                 |   |                                |                                 |
| Pension:  |                 |   |                                |                                 |
| Changes in proportionate share of contributions                                   | 57              |   |                                | 380                             |
| Contributions to the pension plan subsequent to the measurement date              | 1,182           |   |                                | 7,841                           |
| Total deferred outflows of resources  | 1,239           |   |                                | 8,221                           |
| <b>LIABILITIES</b>  |                 |   |                                |                                 |
| Current liabilities:  |                 |   |                                |                                 |
| Accounts payable  | 12              |   |                                | 35,939                          |
| Accrued payroll   | 230             |   |                                | 1,541                           |
| Accrued interest  |                 |   |                                | 1                               |
| Due to other funds  | 144             | 437   |                                | 5,214                           |
| Unearned revenue  |                 |   |                                | 419                             |
| Loans payable   |                 |   |                                | 721                             |
| Capital lease payable   |                 |   |                                | 36                              |
| Compensated absences  | 149             |   |                                | 940                             |
| Claims and judgments  |                 |   |                                | 43,562                          |
| Total current liabilities   | 535             | 437   |                                | 88,373                          |
| Noncurrent liabilities:   |                 |   |                                |                                 |
| Loans payable   |                 |   |                                | 1,702                           |
| Capital lease payable   |                 |   |                                | 48                              |
| Compensated absences  | 216             |   |                                | 1,365                           |
| Claims and judgments  |                 |   |                                | 161,221                         |
| Net pension liability   | 6,482           |   |                                | 43,045                          |
| Total noncurrent liabilities  | 6,698           |   |                                | 207,381                         |
| Total liabilities   | 7,233           | 437   |                                | 295,754                         |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                 |   |                                |                                 |
| Pension:  |                 |   |                                |                                 |
| Differences between expected and actual experience in the total pension liability | 460             |   |                                | 3,055                           |
| Net difference between projected and actual earnings on pension plan investments  | 1,281           |   |                                | 8,509                           |
| Total deferred inflows of resources   | 1,741           |   |                                | 11,564                          |
| <b>NET POSITION</b>   |                 |   |                                |                                 |
| Net investment in capital assets  | 405             | 15,276                                      |                                | 61,165                          |
| Unrestricted net position   | (2,366)         | 15,877                                      | 500                            | (31,666)                        |
| Total net position  | \$ (1,961)      | 31,153                                      | 500                            | 29,499                          |


**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDS**

 For the Year Ended June 30, 2015  
 (In Thousands)

|  | Employee Benefits<br>Fund | Facilities<br>Management<br>Fund | Fleet Services<br>Fund | Information<br>Technology Fund | Public Liability<br>Insurance Fund |
|--|---------------------------|----------------------------------|------------------------|--------------------------------|------------------------------------|
| Operating revenues:  |                           |                                  |                        |                                |                                    |
| Charges for current services   | \$ 45,168                 | 107,261                          | 38,069                 | 142,421                        | 15,320                             |
| Other  | 134                       | 1,341                            | 260                    | 3                              | 1                                  |
| Total operating revenues   | 45,302                    | 108,602                          | 38,329                 | 142,424                        | 15,321                             |
| Operating expenses:  |                           |                                  |                        |                                |                                    |
| Salaries and employee benefits   |                           | 27,198                           | 5,426                  |                                |                                    |
| Repairs and maintenance  |                           | 27,318                           | 8,483                  |                                |                                    |
| Equipment rental   |                           | 56                               | 109                    |                                |                                    |
| Contracted services  | 10,626                    | 22,224                           | 1,564                  | 147,418                        | 8,738                              |
| Depreciation/amortization  |                           | 497                              | 9,824                  | 1,374                          |                                    |
| Utilities  |                           | 26,696                           | 261                    |                                |                                    |
| Cost of material   |                           | 4,195                            | 138                    |                                |                                    |
| Claims and judgments   | 36,487                    |                                  |                        |                                | 16,911                             |
| Fuel   |                           | 286                              | 9,825                  |                                |                                    |
| Other  |                           | 2,947                            | 1,942                  |                                | 2                                  |
| Total operating expenses   | 47,113                    | 111,417                          | 37,572                 | 148,792                        | 25,651                             |
| Operating income (loss)  | (1,811)                   | (2,815)                          | 757                    | (6,368)                        | (10,330)                           |
| Nonoperating revenues (expenses):  |                           |                                  |                        |                                |                                    |
| Grants   |                           | 5,280                            |                        |                                |                                    |
| Investment earnings  | 541                       | 10                               | 93                     | 4                              | 186                                |
| Interest expense   |                           | (80)                             |                        |                                |                                    |
| Gain (loss) on disposal of assets  |                           | (299)                            | 658                    |                                |                                    |
| Total nonoperating revenues (expenses)   | 541                       | 4,911                            | 751                    | 4                              | 186                                |
| Income (loss) before capital<br>contributions and transfers  | (1,270)                   | 2,096                            | 1,508                  | (6,364)                        | (10,144)                           |
| Capital contributions  |                           | 194                              | 1,410                  |                                |                                    |
| Transfers in   | 284                       | 2,142                            | 797                    | 4,734                          |                                    |
| Transfers out  |                           | (1,228)                          | (231)                  |                                |                                    |
| Change in net position   | (986)                     | 3,204                            | 3,484                  | (1,630)                        | (10,144)                           |
| Net position (deficits) at beginning of<br>year (restated, see Note 30 to the<br>financial statements) | (41,587)                  | (23,405)                         | 52,922                 | 9,136                          | 8,813                              |
| Net position (deficits) at end of year   | \$ (42,573)               | (20,201)                         | 56,406                 | 7,506                          | (1,331)                            |

Continued on next page ►►►

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDS**

For the Year Ended June 30, 2015  
(In Thousands)

| (Continued)  | Purchasing Fund | Road and<br>Communication<br>Equipment Fund | Special District<br>Loans Fund | Total Internal<br>Service Funds |
|--|-----------------|---|--------------------------------|---------------------------------|
| Operating revenues:  |                 |   |                                |                                 |
| Charges for current services   | \$ 6,594        | 7,412                                       |                                | 362,245                         |
| Other  | 1,089           | 18  |                                | 2,846                           |
| Total operating revenues   | 7,683           | 7,430                                       |                                | 365,091                         |
| Operating expenses:  |                 |   |                                |                                 |
| Salaries and employee benefits   | 5,455           |   |                                | 38,079                          |
| Repairs and maintenance  | 194             | 3,252                                       |                                | 39,247                          |
| Equipment rental   | 33              |   |                                | 198                             |
| Contracted services  | 1,444           | 497   |                                | 192,511                         |
| Depreciation/amortization  | 75              | 2,285                                       |                                | 14,055                          |
| Utilities  | 68              |   |                                | 27,025                          |
| Cost of material   |                 |   |                                | 4,333                           |
| Claims and judgments   |                 |   |                                | 53,398                          |
| Fuel   |                 | 1,313                                       |                                | 11,424                          |
| Other  | 653             |   | 1                              | 5,545                           |
| Total operating expenses   | 7,922           | 7,347                                       | 1                              | 385,815                         |
| Operating income (loss)  | (239)           | 83  | (1)                            | (20,724)                        |
| Nonoperating revenues (expenses):  |                 |   |                                |                                 |
| Grants   |                 |   |                                | 5,280                           |
| Investment earnings  | 23              | 72  |                                | 929                             |
| Interest expense   |                 |   |                                | (80)                            |
| Gain (loss) on disposal of assets  |                 | 82  |                                | 441                             |
| Total nonoperating revenues (expenses)   | 23              | 154   |                                | 6,570                           |
| Income (loss) before capital contributions and transfers   | (216)           | 237   | (1)                            | (14,154)                        |
| Capital contributions  | 5               |   |                                | 1,609                           |
| Transfers in   | 722             | 1,250                                       |                                | 9,929                           |
| Transfers out  | (256)           |   | (405)                          | (2,120)                         |
| Change in net position   | 255             | 1,487                                       | (406)                          | (4,736)                         |
| Net position (deficits) at beginning of year (restated, see Note 30 to the financial statements) | (2,216)         | 29,666                                      | 906                            | 34,235                          |
| Net position (deficits) at end of year   | \$ (1,961)      | 31,153                                      | 500                            | 29,499                          |


**COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS**

 For the Year Ended June 30, 2015  
(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 |
|---|---------------------------|----------------------------------|------------------------|-----------------------------------|------------------------------------|
| Cash flows from operating activities:   |                           |                                  |                        |                                   |                                    |
| Cash received from customers  | \$ 134                    | 2,761                            | 1,704                  | 344                               | 3                                  |
| Cash received from other funds  | 44,528                    | 106,742                          | 36,407                 | 144,683                           | 15,317                             |
| Cash payments to suppliers  | (1,281)                   | (81,230)                         | (20,420)               | (152,634)                         | (1,452)                            |
| Cash payments to employees  |                           | (29,227)                         | (5,830)                |                                   |                                    |
| Cash payments to other funds  | (10,079)                  | (2,815)                          | (3,608)                | (1,043)                           | (6,850)                            |
| Cash paid for claims and judgments  | (23,422)                  |                                  |                        |                                   | (9,855)                            |
| Other payments  |                           | (97)                             |                        |                                   |                                    |
| Net cash provided (used) by operating activities  | 9,880                     | (3,866)                          | 8,253                  | (8,650)                           | (2,837)                            |
| Cash flows from noncapital financing activities:  |                           |                                  |                        |                                   |                                    |
| Operating grants  |                           | 4,563                            |                        |                                   |                                    |
| Transfers from other funds  | 284                       | 2,142                            | 797                    | 4,734                             |                                    |
| Transfers to other funds  |                           | (1,228)                          | (231)                  |                                   |                                    |
| Principal paid on long-term debt  |                           | (1,427)                          |                        |                                   |                                    |
| Interest paid on long-term debt   |                           | (75)                             |                        |                                   |                                    |
| Proceeds from loans   |                           | 843                              |                        |                                   |                                    |
| Other noncapital increases  |                           |                                  |                        |                                   |                                    |
| Net cash provided (used) by noncapital financing activities   | 284                       | 4,818                            | 566                    | 4,734                             |                                    |
| Cash flows from capital and related financing activities:   |                           |                                  |                        |                                   |                                    |
| Capital contributions   |                           |                                  | 871                    |                                   |                                    |
| Acquisition of capital assets   |                           | (24)                             | (10,808)               |                                   |                                    |
| Proceeds from sale of assets  |                           |                                  | 1,004                  |                                   |                                    |
| Principal paid on capital lease   |                           | (35)                             |                        |                                   |                                    |
| Interest paid on long-term debt   |                           | (6)                              |                        |                                   |                                    |
| Net cash provided (used) by capital and related financing activities                                  |                           | (65)                             | (8,933)                |                                   |                                    |
| Cash flows from investing activities:   |                           |                                  |                        |                                   |                                    |
| Investment earnings   | 531                       | 9                                | 94                     | 4                                 | 189                                |
| Net increase (decrease) in cash and cash equivalents  | 10,695                    | 896                              | (20)                   | (3,912)                           | (2,648)                            |
| Cash and cash equivalents - beginning of year   | 116,449                   | 10,594                           | 20,949                 | 22,033                            | 40,820                             |
| Cash and cash equivalents - end of year   | 127,144                   | 11,490                           | 20,929                 | 18,121                            | 38,172                             |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities:        |                           |                                  |                        |                                   |                                    |
| Operating income (loss)   | (1,811)                   | (2,815)                          | 757                    | (6,368)                           | (10,330)                           |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: |                           |                                  |                        |                                   |                                    |
| Decrease (increase) in accounts receivable  |                           | (50)                             | 112                    | 42                                |                                    |
| Decrease (increase) in due from other funds   | (640)                     | 983                              | (330)                  | 2,562                             |                                    |
| Decrease (increase) in inventory  |                           | 11                               | 35                     |                                   |                                    |
| Increase (decrease) in accounts payable   | (216)                     | (547)                            | (1,869)                | (5,308)                           | 203                                |
| Increase (decrease) in accrued payroll  |                           | 128                              | 18                     |                                   |                                    |
| Increase (decrease) in due to other funds   | (518)                     | 86                               | 124                    | (952)                             | 235                                |
| Increase (decrease) in unearned revenue   |                           | (32)                             |                        |                                   |                                    |
| Increase (decrease) in compensated absences   |                           | 40                               | (4)                    |                                   |                                    |
| Increase (decrease) in claims and judgments   | 13,065                    |                                  |                        |                                   | 7,055                              |
| Pension expense   |                           | (2,167)                          | (414)                  |                                   |                                    |
| Depreciation/amortization   |                           | 497                              | 9,824                  | 1,374                             |                                    |
| Total adjustments   | 11,691                    | (1,051)                          | 7,496                  | (2,282)                           | 7,493                              |
| Net cash provided (used) by operating activities  | 9,880                     | (3,866)                          | 8,253                  | (8,650)                           | (2,837)                            |
| Non-cash investing and capital financing activities:  |                           |                                  |                        |                                   |                                    |
| Capital acquisitions included in accounts payable   |                           |                                  | 1,486                  |                                   |                                    |
| Governmental contributions of capital assets  | \$                        | 194                              | 539                    |                                   |                                    |

**COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS**

For the Year Ended June 30, 2015  
(In Thousands)

| (Continued)   | Purchasing Fund | Road and<br>Communication<br>Equipment Fund | Special District<br>Loans Fund | Total Internal<br>Service Funds |
|---|-----------------|---|--------------------------------|---------------------------------|
| Cash flows from operating activities:   |                 |   |                                |                                 |
| Cash received from customers  | \$ 1,092        | 18  |                                | 6,056                           |
| Cash received from other funds  | 6,571           | 7,421                                       |                                | 361,669                         |
| Cash payments to suppliers  | (191)           | (137)                                       |                                | (257,345)                       |
| Cash payments to employees  | (5,842)         |   |                                | (40,899)                        |
| Cash payments to other funds  | (2,227)         | (5,111)                                     | (1)                            | (31,734)                        |
| Cash paid for claims and judgments  |                 |   |                                | (33,277)                        |
| Other payments  |                 |   |                                | (97)                            |
| Net cash provided (used) by operating activities  | (597)           | 2,191                                       | (1)                            | 4,373                           |
| Cash flows from noncapital financing activities:  |                 |   |                                |                                 |
| Operating grants  |                 |   |                                | 4,563                           |
| Transfers from other funds  | 722             | 1,250                                       |                                | 9,929                           |
| Transfers to other funds  | (256)           |   | (405)                          | (2,120)                         |
| Principal paid on long-term debt  |                 |   |                                | (1,427)                         |
| Interest paid on long-term debt   |                 |   |                                | (75)                            |
| Proceeds from loans   |                 |   |                                | 843                             |
| Other noncapital increases  |                 |   | 15                             | 15                              |
| Net cash provided (used) by noncapital financing activities   | 466             | 1,250                                       | (390)                          | 11,728                          |
| Cash flows from capital and related financing activities:   |                 |   |                                |                                 |
| Capital contributions   |                 |   |                                | 871                             |
| Acquisition of capital assets   |                 | (3,530)                                     |                                | (14,362)                        |
| Proceeds from sale of assets  |                 | 239   |                                | 1,243                           |
| Principal paid on capital lease   |                 |   |                                | (35)                            |
| Interest paid on long-term debt   |                 |   |                                | (6)                             |
| Net cash provided (used) by capital and related financing activities                                  |                 | (3,291)                                     |                                | (12,289)                        |
| Cash flows from investing activities:   |                 |   |                                |                                 |
| Investment earnings   | 22              | 72  |                                | 921                             |
| Net increase (decrease) in cash and cash equivalents  | (109)           | 222   | (391)                          | 4,733                           |
| Cash and cash equivalents - beginning of year   | 4,956           | 16,073                                      | 876                            | 232,750                         |
| Cash and cash equivalents - end of year   | 4,847           | 16,295                                      | 485                            | 237,483                         |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities:        |                 |   |                                |                                 |
| Operating income (loss)   | (239)           | 83  | (1)                            | (20,724)                        |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: |                 |   |                                |                                 |
| Decrease (increase) in accounts receivable  |                 |   |                                | 104                             |
| Decrease (increase) in due from other funds   | (21)            | 9   |                                | 2,563                           |
| Decrease (increase) in inventory  | (2)             |   |                                | 44                              |
| Increase (decrease) in accounts payable   | 2               | (107)                                       |                                | (7,842)                         |
| Increase (decrease) in accrued payroll  | 23              |   |                                | 169                             |
| Increase (decrease) in due to other funds   | (38)            | (79)  |                                | (1,142)                         |
| Increase (decrease) in unearned revenue   |                 |   |                                | (32)                            |
| Increase (decrease) in compensated absences   | 62              |   |                                | 98                              |
| Increase (decrease) in claims and judgments   |                 |   |                                | 20,120                          |
| Pension expense   | (459)           |   |                                | (3,040)                         |
| Depreciation/amortization   | 75              | 2,285                                       |                                | 14,055                          |
| Total adjustments   | (358)           | 2,108                                       |                                | 25,097                          |
| Net cash provided (used) by operating activities  | (597)           | 2,191                                       | (1)                            | 4,373                           |
| Non-cash investing and capital financing activities:  |                 |   |                                |                                 |
| Capital acquisitions included in accounts payable   |                 |   |                                | 1,486                           |
| Governmental contributions of capital assets  | \$ 5            |   |                                | 738                             |





## AGENCY FUNDS

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

### Property Tax Collection Funds

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

### Other Agency Funds

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



## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS

For the Year Ended June 30, 2015  
(In Thousands)

|                                      | Beginning Balance | Additions  | Deductions | Ending Balance |
|--------------------------------------|-------------------|------------|------------|----------------|
| <b>PROPERTY TAX COLLECTION FUNDS</b> |                   |            |            |                |
| <b>ASSETS</b>                        |                   |            |            |                |
| Pooled cash and investments          | \$ 55,544         | 17,210,309 | 17,205,115 | 60,738         |
| Receivables:                         |                   |            |            |                |
| Investment earnings receivable       | 479               | 3,002      | 3,039      | 442            |
| Taxes receivable                     |                   | 5,948,835  | 5,948,835  |                |
| Total assets                         | 56,023            | 23,162,146 | 23,156,989 | 61,180         |
| <b>LIABILITIES</b>                   |                   |            |            |                |
| Accounts payable                     | 151               | 1,641,579  | 1,641,044  | 686            |
| Due to other governments             | 55,872            | 20,438,756 | 20,434,134 | 60,494         |
| Total liabilities                    | 56,023            | 22,080,335 | 22,075,178 | 61,180         |
| <b>OTHER AGENCY FUNDS</b>            |                   |            |            |                |
| <b>ASSETS</b>                        |                   |            |            |                |
| Pooled cash and investments          | 293,115           | 20,310,462 | 20,274,231 | 329,346        |
| Cash with fiscal agents              | 839               | 10,121     | 10,104     | 856            |
| Receivables:                         |                   |            |            |                |
| Accounts receivable                  | 13                | 1          | 3          | 11             |
| Investment earnings receivable       | 1,861             | 16,027     | 10,111     | 7,777          |
| Other receivables                    |                   | 2,613      | 2,613      |                |
| Total assets                         | 295,828           | 20,339,224 | 20,297,062 | 337,990        |
| <b>LIABILITIES</b>                   |                   |            |            |                |
| Accounts payable                     | 19,392            | 2,347,635  | 2,339,471  | 27,556         |
| Warrants outstanding                 | 158,429           | 9,840,073  | 9,804,113  | 194,389        |
| Due to other governments             | 118,007           | 2,383,478  | 2,385,440  | 116,045        |
| Total liabilities                    | 295,828           | 14,571,186 | 14,529,024 | 337,990        |
| <b>TOTAL AGENCY FUNDS</b>            |                   |            |            |                |
| <b>ASSETS</b>                        |                   |            |            |                |
| Pooled cash and investments          | 348,659           | 37,520,771 | 37,479,346 | 390,084        |
| Cash with fiscal agents              | 839               | 10,121     | 10,104     | 856            |
| Receivables:                         |                   |            |            |                |
| Accounts receivable                  | 13                | 1          | 3          | 11             |
| Investment earnings receivable       | 2,340             | 19,029     | 13,150     | 8,219          |
| Taxes receivable                     |                   | 5,948,835  | 5,948,835  |                |
| Other receivables                    |                   | 2,613      | 2,613      |                |
| Total assets                         | 351,851           | 43,501,370 | 43,454,051 | 399,170        |
| <b>LIABILITIES</b>                   |                   |            |            |                |
| Accounts payable                     | 19,543            | 3,989,214  | 3,980,515  | 28,242         |
| Warrants outstanding                 | 158,429           | 9,840,073  | 9,804,113  | 194,389        |
| Due to other governments             | 173,879           | 22,822,234 | 22,819,574 | 176,539        |
| Total liabilities                    | \$ 351,851        | 36,651,521 | 36,604,202 | 399,170        |