



*Combining &
Individual Fund
Information
and Other
Supplementary
Information*

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 two series of certificates of participation, one sold in 2005 and the other in 2006, 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 one item has not. 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. In 2013, this fund was titled "Other Special Districts Funds".

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 County Capital Asset Leasing Corporation used to pay construction costs for the County Administration Center Waterfront Park. This fund is restricted for capital projects per various debt covenants.

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

June 30, 2014
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 336,221	22,466	31,656	390,343
Investments with fiscal agents	4,975			4,975
Receivables, net	89,044	87	969	90,100
Property taxes receivables, net	519			519
Due from other funds	10,788	236	21,911	32,935
Inventories	1,053			1,053
Deposits with others	27			27
Prepaid items	387			387
Restricted assets:				
Cash with fiscal agents	408			408
Investments with fiscal agents	57,727	5,369		63,096
Lease receivable		5,337		5,337
Total assets	501,149	33,495	54,536	589,180

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**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2014
(In Thousands)

(Continued)	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	9,008	7	20,731	29,746
Accrued payroll	2,677			2,677
Due to other funds	6,498		3,059	9,557
Unearned revenue	7,921			7,921
Total liabilities	26,104	7	23,790	49,901
DEFERRED INFLOWS OF RESOURCES				
Property taxes received in advance	511			511
Housing program advances	22			22
Unavailable revenue	64,708	5,337	514	70,559
Total deferred inflows of resources	65,241	5,337	514	71,092
FUND BALANCES				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids	3,804			3,804
Inventories and deposits with others	1,080			1,080
Restricted for:				
Creditors - Debt service	57,906	28,151		86,057
Creditors - Capital projects			24,111	24,111
Grantors - Housing assistance	28,980			28,980
Laws or regulations of other governments:				
Future road improvements	131,869			131,869
Fund purpose	103,011			103,011
Other purposes	19,329		1	19,330
Committed to:				
Capital projects' funding			6,120	6,120
Landfill postclosure and landfill maintenance	63,825			63,825
Total fund balances	409,804	28,151	30,232	468,187
Total liabilities, deferred inflows of resources and fund balances	\$ 501,149	33,495	54,536	589,180

Combining Financial Statements/Schedules -
Nonmajor Governmental Funds

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds**

June 30, 2014
(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
ASSETS						
Pooled cash and investments	\$ 28,298	8,637	14,405		21,577	4,976
Investments with fiscal agents						
Receivables, net	2,607	8	240	3,932	524	11
Property taxes receivables, net			404		51	
Due from other funds	2	5	358		64	4,543
Inventories	202	64	47		46	
Deposits with others						
Prepaid items				196		
Restricted assets:						
Cash with fiscal agents						
Investments with fiscal agents						
Total assets	31,109	8,714	15,454	4,128	22,262	9,530

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**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds**

**June 30, 2014
(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
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	1,567	56	883		2,115	55
Accrued payroll	539		726			
Due to other funds	492	3	688		330	4
Unearned revenue	5,532		15			
Total liabilities	8,130	59	2,312		2,445	59
DEFERRED INFLOWS OF RESOURCES						
Property taxes received in advance			391		50	
Housing program advances						
Unavailable revenue	10		558	515	46	
Total deferred inflows of resources	10		949	515	96	
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids				3,613		
Inventories and deposits with others	202	64	47		46	
Restricted for:						
Creditors - Debt service						
Grantors - Housing assistance						
Laws or regulations of other governments:						
Future road improvements						
Fund purpose	22,767	8,591	12,146		19,675	9,471
Other purposes						
Committed to:						
Landfill postclosure and landfill maintenance						
Total fund balances	22,969	8,655	12,193	3,613	19,721	9,471
Total liabilities, deferred inflows of resources and fund balances	\$ 31,109	8,714	15,454	4,128	22,262	9,530

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Combining Financial Statements/Schedules -
Nonmajor Governmental Funds

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds**

June 30, 2014
(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
ASSETS						
Pooled cash and investments	\$ 19,887		24,368	658	60,046	11,797
Investments with fiscal agents					4,975	
Receivables, net	20	16,260	8,132	1	715	566
Property taxes receivables, net	51					
Due from other funds	250		43	67	11	4,592
Inventories						86
Deposits with others			16			
Prepaid items	52		1			
Restricted assets:						
Cash with fiscal agents			408			
Investments with fiscal agents						
Total assets	20,260	16,260	32,968	726	65,747	17,041

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**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds**

June 30, 2014
(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	435		398	1	465	883
Accrued payroll					68	
Due to other funds	488		1,831	643	102	440
Unearned revenue			1,324		841	
Total liabilities	923		3,553	644	1,476	1,323
DEFERRED INFLOWS OF RESOURCES						
Property taxes received in advance	56					
Housing program advances			22			
Unavailable revenue	46	16,260			446	
Total deferred inflows of resources	102	16,260	22		446	
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids	52		1			
Inventories and deposits with others			16			86
Restricted for:						
Creditors - Debt service			250			
Grantors - Housing assistance			28,980			
Laws or regulations of other governments:						
Future road improvements						
Fund purpose				82		15,632
Other purposes	19,183		146			
Committed to:						
Landfill postclosure and landfill maintenance					63,825	
Total fund balances	19,235		29,393	82	63,825	15,718
Total liabilities, deferred inflows of resources and fund balances	\$ 20,260	16,260	32,968	726	65,747	17,041

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Combining Financial Statements/Schedules -
Nonmajor Governmental Funds

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds**

June 30, 2014
(In Thousands)

(Continued)	Lighting Maintenance District Fund	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
ASSETS						
Pooled cash and investments	\$ 1,466	526	12,806	126,774		336,221
Investments with fiscal agents						4,975
Receivables, net	1	1	13	39,344	16,669	89,044
Property taxes receivables, net	13					519
Due from other funds		4		849		10,788
Inventories	11			597		1,053
Deposits with others				11		27
Prepaid items				138		387
Restricted assets:						
Cash with fiscal agents						408
Investments with fiscal agents					57,727	57,727
Total assets	1,491	531	12,819	167,713	74,396	501,149

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**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds**

**June 30, 2014
(In Thousands)**

(Continued)	Lighting Maintenance District Fund	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	126			1,953	71	9,008
Accrued payroll				1,344		2,677
Due to other funds	16	12	3	1,446		6,498
Unearned revenue				209		7,921
Total liabilities	142	12	3	4,952	71	26,104
DEFERRED INFLOWS OF RESOURCES						
Property taxes received in advance	14					511
Housing program advances						22
Unavailable revenue	12			30,146	16,669	64,708
Total deferred inflows of resources	26			30,146	16,669	65,241
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids				138		3,804
Inventories and deposits with others	11			608		1,080
Restricted for:						
Creditors - Debt service					57,656	57,906
Grantors - Housing assistance						28,980
Laws or regulations of other governments:						
Future road improvements				131,869		131,869
Fund purpose	1,312	519	12,816			103,011
Other purposes						19,329
Committed to:						
Landfill postclosure and landfill maintenance						63,825
Total fund balances	1,323	519	12,816	132,615	57,656	409,804
Total liabilities, deferred inflows of resources and fund balances	\$ 1,491	531	12,819	167,713	74,396	501,149

Combining Financial Statements/Schedules -
Nonmajor Governmental Funds

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Debt Service Funds**

June 30, 2014
(In Thousands)

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
ASSETS				
Pooled cash and investments	\$ 170	11,720	10,576	22,466
Receivables, net		12	75	87
Due from other funds	236			236
Restricted assets:				
Investments with fiscal agents	17	997	4,355	5,369
Lease receivable		5,337		5,337
Total assets	423	18,066	15,006	33,495
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable		2	5	7
Total liabilities		2	5	7
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue		5,337		5,337
Total deferred inflows of resources		5,337		5,337
FUND BALANCES				
Restricted for:				
Creditors - Debt service	423	12,727	15,001	28,151
Total fund balances	423	12,727	15,001	28,151
Total liabilities, deferred inflows of resources and fund balances	\$ 423	18,066	15,006	33,495

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Capital Projects Funds**

**June 30, 2014
(In Thousands)**

	Capital Outlay Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Capital Projects Funds
ASSETS				
Pooled cash and investments	\$ 5,759	2,643	23,254	31,656
Receivables, net	966	3		969
Due from other funds	21,911			21,911
Total assets	28,636	2,646	23,254	54,536
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	19,331		1,400	20,731
Due to other funds	2,670	135	254	3,059
Total liabilities	22,001	135	1,654	23,790
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	514			514
Total deferred inflows of resources	514			514
FUND BALANCES				
Restricted for:				
Creditors - Capital projects		2,511	21,600	24,111
Laws or regulations of other governments:				
Other purposes	1			1
Committed to:				
Capital projects' funding	6,120			6,120
Total fund balances	6,121	2,511	21,600	30,232
Total liabilities, deferred inflows of resources and fund balances	\$ 28,636	2,646	23,254	54,536

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

For the Year Ended June 30, 2014
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 37,054			37,054
Licenses, permits and franchise fees	9,889			9,889
Fines, forfeitures and penalties	3,383			3,383
Revenue from use of money and property	19,716	1,517	489	21,722
Aid from other governmental agencies:				
State	88,986		86,305	175,291
Federal	128,163		345	128,508
Other	24,611		5,610	30,221
Charges for current services	39,533			39,533
Other	31,386	6,188	1,746	39,320
Total revenues	382,721	7,705	94,495	484,921
Expenditures:				
Current:				
General government	920	330	6,431	7,681
Public protection	11,054			11,054
Public ways and facilities	63,048			63,048
Health and sanitation	44,490			44,490
Public assistance	134,139			134,139
Education	32,524			32,524
Recreation and cultural	1,924			1,924
Capital outlay	29,753		215,925	245,678
Debt service:				
Principal	5,893	33,697		39,590
Interest	24,477	49,398		73,875
Total expenditures	348,222	83,425	222,356	654,003
Excess (deficiency) of revenues over (under) expenditures	34,499	(75,720)	(127,861)	(169,082)
Other financing sources (uses):				
Sale of capital assets	56			56
Transfers in	21,292	75,570	109,014	205,876
Transfers out	(18,993)			(18,993)
Total other financing sources (uses)	2,355	75,570	109,014	186,939
Net change in fund balances	36,854	(150)	(18,847)	17,857
Fund balances at beginning of year	373,221	28,301	49,079	450,601
Increase (decrease) in nonspendable inventories	(271)			(271)
Fund balances at end of year	\$ 409,804	28,151	30,232	468,187

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

For the Year Ended June 30, 2014
(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	\$		27,652		4,380	
Licenses, permits and franchise fees	7,935					
Fines, forfeitures and penalties	1,465	1,827				
Revenue from use of money and property	111	37	46		232	358
Aid from other governmental agencies:						
State	6,876		295		34	
Federal	2,608		1		489	4,513
Other	10,635		5,483		4,983	
Charges for current services	492		847		8,063	
Other	35	41	501		54	33
Total revenues	30,157	1,905	34,825		18,235	4,904
Expenditures:						
Current:						
General government					197	528
Public protection		751			1,392	
Public ways and facilities					1,855	
Health and sanitation	26,631				9,851	
Public assistance				38		
Education			32,524			
Recreation and cultural					1,704	
Capital outlay	609	143	553			
Debt service:						
Principal						
Interest					2	
Total expenditures	27,240	894	33,077	38	15,001	528
Excess (deficiency) of revenues over (under) expenditures	2,917	1,011	1,748	(38)	3,234	4,376
Other financing sources (uses):						
Sale of capital assets	4					50
Transfers in			1,644		460	
Transfers out	(678)	(351)	(896)		(1,722)	(9,281)
Total other financing sources (uses)	(674)	(351)	748		(1,262)	(9,231)
Net change in fund balances	2,243	660	2,496	(38)	1,972	(4,855)
Fund balances at beginning of year	20,713	7,991	9,687	3,651	17,738	14,326
Increase (decrease) in nonspendable inventories	13	4	10		11	
Fund balances at end of year	\$ 22,969	8,655	12,193	3,613	19,721	9,471

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Combining Financial Statements/Schedules -
Nonmajor Governmental Funds

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

For the Year Ended June 30, 2014
(In Thousands)

(Continued)	Flood Control District Fund	Housing Authority - Other Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund
Revenues:						
Taxes	\$ 4,043					979
Licenses, permits and franchise fees						
Fines, forfeitures and penalties				80		
Revenue from use of money and property	65	1,157	5	580	3,538	5
Aid from other governmental agencies:						
State	36			891		9
Federal	2,956	113,529		6		
Other	87	3,421				2
Charges for current services	867	2,568	760	10,547		724
Other		1,546		2	889	
Total revenues	8,054	122,221	765	12,106	4,427	1,719
Expenditures:						
Current:						
General government						
Public protection	5,497				3,143	
Public ways and facilities						1,776
Health and sanitation				8,008		
Public assistance		120,946	13,155			
Education						
Recreation and cultural						
Capital outlay	6,886					
Debt service:						
Principal		143				
Interest		22				
Total expenditures	12,383	121,111	13,155	8,008	3,143	1,776
Excess (deficiency) of revenues over (under) expenditures	(4,329)	1,110	(12,390)	4,098	1,284	(57)
Other financing sources (uses):						
Sale of capital assets					2	
Transfers in			12,389		6,388	
Transfers out				(82)	(2,630)	
Total other financing sources (uses)			12,389	(82)	3,760	
Net change in fund balances	(4,329)	1,110	(1)	4,016	5,044	(57)
Fund balances at beginning of year	23,564	28,283	83	59,809	10,655	1,387
Increase (decrease) in nonspendable inventories					19	(7)
Fund balances at end of year	\$ 19,235	29,393	82	63,825	15,718	1,323

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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, 2014
(In Thousands)

(Continued)	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
Revenues:					
Taxes	\$				37,054
Licenses, permits and franchise fees		1,950	4		9,889
Fines, forfeitures and penalties	11				3,383
Revenue from use of money and property	2	58	541	12,981	19,716
Aid from other governmental agencies:					
State	50		80,795		88,986
Federal			4,061		128,163
Other					24,611
Charges for current services	110		14,555		39,533
Other			1,029	27,256	31,386
Total revenues	173	2,008	100,985	40,237	382,721
Expenditures:					
Current:					
General government				195	920
Public protection	271				11,054
Public ways and facilities			59,417		63,048
Health and sanitation					44,490
Public assistance					134,139
Education					32,524
Recreation and cultural		220			1,924
Capital outlay			21,562		29,753
Debt service:					
Principal				5,750	5,893
Interest				24,453	24,477
Total expenditures	271	220	80,979	30,398	348,222
Excess (deficiency) of revenues over (under) expenditures	(98)	1,788	20,006	9,839	34,499
Other financing sources (uses):					
Sale of capital assets					56
Transfers in			411		21,292
Transfers out	(50)	(656)	(2,647)		(18,993)
Total other financing sources (uses)	(50)	(656)	(2,236)		2,355
Net change in fund balances	(148)	1,132	17,770	9,839	36,854
Fund balances at beginning of year	667	11,684	115,166	47,817	373,221
Increase (decrease) in nonspendable inventories			(321)		(271)
Fund balances at end of year	\$ 519	12,816	132,615	57,656	409,804

Combining Financial Statements/Schedules -
Nonmajor Governmental Funds

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

**For the Year Ended June 30, 2014
(In Thousands)**

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
Revenues:				
Revenue from use of money and property	\$ 58	1,256	203	1,517
Other	6,188			6,188
Total revenues	6,246	1,256	203	7,705
Expenditures:				
Current:				
General government		330		330
Debt service:				
Principal	33,042	655		33,697
Interest	48,413	542	443	49,398
Total expenditures	81,455	1,527	443	83,425
Excess (deficiency) of revenues over (under) expenditures	(75,209)	(271)	(240)	(75,720)
Other financing sources (uses):				
Transfers in	75,471	29	70	75,570
Total other financing sources (uses)	75,471	29	70	75,570
Net change in fund balances	262	(242)	(170)	(150)
Fund balances at beginning of year	161	12,969	15,171	28,301
Fund balances at end of year	\$ 423	12,727	15,001	28,151

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

For the Year Ended June 30, 2014
(In Thousands)

	Capital Outlay Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Capital Projects Funds
Revenues:				
Revenue from use of money and property	\$ 428	16	45	489
Aid from other governmental agencies:				
State	86,305			86,305
Federal	345			345
Other	5,610			5,610
Other	1,746			1,746
Total revenues	94,434	16	45	94,495
Expenditures:				
Current:				
General government	6,289	142		6,431
Capital outlay	197,655		18,270	215,925
Total expenditures	203,944	142	18,270	222,356
Excess (deficiency) of revenues over (under) expenditures	(109,510)	(126)	(18,225)	(127,861)
Other financing sources (uses):				
Transfers in	109,014			109,014
Total other financing sources (uses)	109,014			109,014
Net change in fund balances	(496)	(126)	(18,225)	(18,847)
Fund balances at beginning of year	6,617	2,637	39,825	49,079
Fund balances at end of year	\$ 6,121	2,511	21,600	30,232

Combining Financial Statements/Schedules -
Nonmajor Governmental Funds

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

**For the Year Ended June 30, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 7,834	8,150	7,935
Fines, forfeitures and penalties	980	980	1,465
Revenue from use of money and property	30	30	111
Aid from other governmental agencies:			
State	12,700	15,117	6,876
Federal	2,590	2,590	2,608
Other	10,000	10,000	10,635
Charges for current services	581	581	492
Other			35
Total revenues	34,715	37,448	30,157
Expenditures:			
Current:			
Health and sanitation:			
Air pollution control	21,067	21,371	19,856
Air pollution control, air quality Proposition 1B GMER program	6,175	8,582	840
Air pollution control, air quality State AQIP program	173	185	185
Air pollution control, improvement trust	1,818	1,818	122
Air pollution control, moyer program	5,289	5,336	4,755
Air pollution control, power general mitigation	882	1,231	873
Total health and sanitation	35,404	38,523	26,631
Capital outlay	624	1,239	609
Total expenditures	36,028	39,762	27,240
Excess (deficiency) of revenues over (under) expenditures	(1,313)	(2,314)	2,917
Other financing sources (uses):			
Sale of capital assets			4
Transfers in	8,786	165	
Transfers out	(9,521)	(900)	(678)
Total other financing sources (uses)	(735)	(735)	(674)
Net change in fund balances	(2,048)	(3,049)	2,243
Fund balances at beginning of year	20,713	20,713	20,713
Increase (decrease) in nonspendable inventories		13	13
Fund balances at end of year	\$ 18,665	17,677	22,969

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

Asset Forfeiture Program Fund

**For the Year Ended June 30, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 1,000	1,000	1,827
Revenue from use of money and property	100	100	37
Other			41
Total revenues	1,100	1,100	1,905
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	500	500	112
District attorney asset forfeiture program - state	15	15	
Probation asset forfeiture program	51	51	49
Sheriff's asset forfeiture program	1,172	823	590
Total public protection	1,738	1,389	751
Capital outlay		971	143
Total expenditures	1,738	2,360	894
Excess (deficiency) of revenues over (under) expenditures	(638)	(1,260)	1,011
Other financing sources (uses):			
Transfers out	(247)	(424)	(351)
Total other financing sources (uses)	(247)	(424)	(351)
Net change in fund balances	(885)	(1,684)	660
Fund balances at beginning of year	7,991	7,991	7,991
Increase (decrease) in nonspendable inventories		4	4
Fund balances at end of year	\$ 7,106	6,311	8,655

Combining Financial Statements/Schedules -
Nonmajor Governmental Funds

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

**For the Year Ended June 30, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 28,614	28,614	27,652
Revenue from use of money and property	105	105	46
Aid from other governmental agencies:			
State	267	315	295
Federal			1
Other	1,471	1,478	5,483
Charges for current services	1,138	1,138	847
Other	554	1,706	501
Total revenues	32,149	33,356	34,825
Expenditures:			
Current:			
Education:			
County library	35,460	37,777	32,524
Total education	35,460	37,777	32,524
Capital outlay	364	814	553
Total expenditures	35,824	38,591	33,077
Excess (deficiency) of revenues over (under) expenditures	(3,675)	(5,235)	1,748
Other financing sources (uses):			
Transfers in	935	1,644	1,644
Transfers out	(924)	(925)	(896)
Total other financing sources (uses)	11	719	748
Net change in fund balances	(3,664)	(4,516)	2,496
Fund balances at beginning of year	9,687	9,687	9,687
Increase (decrease) in nonspendable inventories		10	10
Fund balances at end of year	\$ 6,023	5,181	12,193

**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, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Expenditures:			
Current:			
Public assistance:			
CSHAF Gillespie housing	\$ 18	18	13
CSHAF USDRIP housing	45	45	25
Total public assistance	63	63	38
Total expenditures	63	63	38
Excess (deficiency) of revenues over (under) expenditures	(63)	(63)	(38)
Net change in fund balances	(63)	(63)	(38)
Fund balances at beginning of year	3,651	3,651	3,651
Fund balances at end of year	\$ 3,588	3,588	3,613

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

For the Year Ended June 30, 2014
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,494	4,494	4,380
Revenue from use of money and property	213	214	232
Aid from other governmental agencies:			
State	27	27	34
Federal			489
Other	3,941	3,941	4,983
Charges for current services	8,486	8,486	8,063
Other			54
Total revenues	17,161	17,162	18,235
Expenditures:			
Current:			
General government:			
Regional Communication System CSA 135	623	623	
Regional Communication System CSA 135 Zone B Del Mar	53	53	39
Regional Communication System CSA 135 Zone F Poway	160	159	131
Regional Communication System CSA 135 Zone H Solana Beach	49	49	27
Total general government	885	884	197
Public protection:			
Fire mitigation fees, CSA 135		58	
Fire protection and emerg med svcs, CSA135	711	1,193	628
Fire protection, PRD 107 Elfin Forest	549	553	402
Fire protection, PRD 115 Pepper Drive	364	364	362
Total public protection	1,624	2,168	1,392
Public ways and facilities:			
PRD 6 Pauma Valley	372	372	28
PRD 8 Magee RD-PAL	209	209	69
PRD 9 B Santa Fe	82	82	4
PRD 10 Davis Dr	18	18	3
PRD 11 A Bernardo RD	41	41	27
PRD 11 C Bernardo RD	25	25	3
PRD 11 D Bernardo RD	39	39	3
PRD 12 Lomair	237	237	64
PRD 13 A Pala Mesa	394	394	10
PRD 13 B Stewart Canyon	29	29	6
PRD 16 Wynola	108	108	9
PRD 18 Harrison Park	290	290	8
PRD 20 Daily Road	550	550	145
PRD 21 Pauma Heights	335	335	9
PRD 22 W Dougherty St	10	10	4
PRD 23 Rock Terce RD	25	25	4
PRD 24 MT Whitney RD	36	36	4
PRD 30 Royal Oaks-CAR	38	38	4
PRD 38 Gay Rio Terrace	78	78	60
PRD 45 Rincon Springs	69	69	4
PRD 46 Rocosco Road	37	37	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, 2014
(In Thousands)**

(Continued)	Original Budget	Final Budget	Actual
PRD 49 Sunset Knls RD	\$ 33	33	3
PRD 50 Knoll Park LN	130	130	51
PRD 53 Knoll Park LN EX	269	269	107
PRD 54 MT Helix	171	171	63
PRD 55 Rainbow Crest	326	326	39
PRD 60 River Drive	138	138	73
PRD 61 GRN Meadow Way	206	206	7
PRD 63 Hillview Road	398	398	8
PRD 70 El Camino Cort	58	58	4
PRD 75 A Gay Rio Drive	218	218	88
PRD 75 B Gay Rio Drive	404	404	213
PRD 76 Kingford CT	41	41	3
PRD 77 Montiel TRK TR	268	268	202
PRD 78 Gardena Ay	52	52	15
PRD 80 Harris TRK TRL	213	213	5
PRD 88 East Fifth St	71	71	7
PRD 90 South Cordov	40	40	4
PRD 94 Roble Grnde	707	707	41
PRD 95 Valle Del Sol	303	303	4
PRD 99 Via Allndra	35	35	4
PRD 100 Viejas View	29	29	4
PRD 101 A Hi-Ridge R	13	13	4
PRD 101 Johnson LK	149	149	107
PRD 102 MTN Meadow	162	162	9
PRD 103 Alto Drive	264	264	4
PRD 104 Artesian RO	127	127	17
PRD 105 A Alta Loma D	31	31	3
PRD 105 Alta Loma D	25	25	3
PRD 106 Garrison Ay	98	98	12
PRD 117 Legend Rock	9	9	5
PRD 123 Mizpah Lane	73	73	54
PRD 125 Wrightwood	84	84	4
PRD 126 Sandhurst W	35	35	3
PRD 127 Singing Trails	41	41	15
PRD 130 Wilkes Road	190	190	6
PRD 133 Rnch Creek Rd	27	27	10
PRD 134 Kenora Lane	78	78	5
PRD 1002 Sunny Acres	21	21	5
PRD 1003 Alamo Way	16	16	3
PRD 1005 Eden Valley	70	70	4
PRD 1008 Canter	23	23	3
PRD 1010 Alpine Highlands ZN	134	134	6
PRD 1011 La Cuesta ZN	57	57	18
PRD 1012 8112 Millar	50	50	6
PRD 1013 Singing Trails	78	78	44

Continued on next page ►►►

Combining Financial Statements/Schedules -
Nonmajor Governmental Funds

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

For the Year Ended June 30, 2014

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
PRD 1014 Lavender PT Lane	\$ 78	78	25
PRD 1015 Landavo Drive ET AL	61	61	49
PRD 1016 El Sereno Way	68	67	15
Total public ways and facilities	9,194	9,193	1,855
Health and sanitation:			
CSA 17 San Dieguito Ambulance	4,186	4,185	3,932
CSA 69 Heartland Paramedics	6,501	6,501	5,902
PRD 122 Otay Mesa East	12	12	
PRD 136 Sundance Detention Basin	49	49	17
Total health and sanitation	10,748	10,747	9,851
Recreation and cultural:			
CSA 26 LMD Zone 2 Julian	56	56	48
CSA 26 Rancho San Diego	112	112	105
CSA 26 San Diego landscape maintenance	108	108	108
CSA 81 Fallbrook Park	204	204	191
CSA 83 San Dieguito	471	470	286
CSA 128 San Miguel Park	434	434	414
CSA 83A 4S Ranch Park	326	325	325
PRD 26 A Cottonwood Village	229	229	105
PRD 26 B Monte Vista	299	299	122
Total recreation and cultural	2,239	2,237	1,704
Debt service:			
Principal	15	15	
Interest	3	3	2
Total expenditures	24,708	25,247	15,001
Excess (deficiency) of revenues over (under) expenditures	(7,547)	(8,085)	3,234
Other financing sources (uses):			
Transfers in	431	498	460
Transfers out	(1,874)	(1,873)	(1,722)
Total other financing sources (uses)	(1,443)	(1,375)	(1,262)
Net change in fund balances	(8,990)	(9,460)	1,972
Fund balances at beginning of year	17,738	17,738	17,738
Increase (decrease) in nonspendable inventories		11	11
Fund balances at end of year	\$ 8,748	8,289	19,721

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

**For the Year Ended June 30, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 4,518	4,518	358
Aid from other governmental agencies:			
Federal	4,506	4,506	4,513
Other			33
Total revenues	9,024	9,024	4,904
Expenditures:			
Current:			
General government:			
Edgemoor development fund	885	885	528
Total general government	885	885	528
Total expenditures	885	885	528
Excess (deficiency) of revenues over (under) expenditures	8,139	8,139	4,376
Other financing sources (uses):			
Sale of capital assets			50
Transfers out	(9,281)	(9,281)	(9,281)
Total other financing sources (uses)	(9,281)	(9,281)	(9,231)
Net change in fund balances	(1,142)	(1,142)	(4,855)
Fund balances at beginning of year	14,326	14,326	14,326
Fund balances at end of year	\$ 13,184	13,184	9,471

Combining Financial Statements/Schedules -
Nonmajor Governmental Funds

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

**For the Year Ended June 30, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 3,906	3,906	4,043
Revenue from use of money and property	50	50	65
Aid from other governmental agencies:			
State			36
Federal	8,000	8,000	2,956
Other			87
Charges for current services	3,341	3,341	867
Total revenues	15,297	15,297	8,054
Expenditures:			
Current:			
Public protection:			
Flood control district	13,743	13,743	5,353
Stormwater maintenance, Blackwolf	11	11	
Stormwater maintenance, Lake Rancho Viejo	260	260	144
Stormwater maintenance, Ponderosa Estates	23	23	
Total public protection	14,037	14,037	5,497
Capital outlay	6,886	6,886	6,886
Total expenditures	20,923	20,923	12,383
Excess (deficiency) of revenues over (under) expenditures	(5,626)	(5,626)	(4,329)
Net change in fund balances	(5,626)	(5,626)	(4,329)
Fund balances at beginning of year	23,564	23,564	23,564
Fund balances at end of year	\$ 17,938	17,938	19,235

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Housing Authority - Other Fund**

**For the Year Ended June 30, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,220	1,098	1,157
Aid from other governmental agencies:			
Federal	114,898	112,740	113,529
Other	1,800	4,120	3,421
Charges for current services	4,373	3,945	2,568
Other	231	233	1,546
Total revenues	122,522	122,136	122,221
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	128,415	128,037	120,946
Total public assistance	128,415	128,037	120,946
Debt service:			
Principal	146	143	143
Interest	32	27	22
Total expenditures	128,593	128,207	121,111
Excess (deficiency) of revenues over (under) expenditures	(6,071)	(6,071)	1,110
Net change in fund balances	(6,071)	(6,071)	1,110
Fund balances at beginning of year	28,283	28,283	28,283
Fund balances at end of year	\$ 22,212	22,212	29,393

**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, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		5
Charges for current services	603	603	760
Total revenues	603	603	765
Expenditures:			
Current:			
Public assistance:			
IHSS public authority	13,799	13,800	13,155
Total public assistance	13,799	13,800	13,155
Total expenditures	13,799	13,800	13,155
Excess (deficiency) of revenues over (under) expenditures	(13,196)	(13,197)	(12,390)
Other financing sources (uses):			
Transfers in	13,196	13,196	12,389
Total other financing sources (uses)	13,196	13,196	12,389
Net change in fund balances		(1)	(1)
Fund balances at beginning of year	83	83	83
Fund balances at end of year	\$ 83	82	82

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

**For the Year Ended June 30, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$		80
Revenue from use of money and property	249	249	580
Aid from other governmental agencies:			
State	1,050	1,050	891
Federal			6
Charges for current services	7,086	7,086	10,547
Other	28	28	2
Total revenues	8,413	8,413	12,106
Expenditures:			
Current:			
Health and sanitation:			
Duck pond landfill cleanup	17	17	
Inactive waste site management	8,483	8,518	8,008
Total health and sanitation	8,500	8,535	8,008
Total expenditures	8,500	8,535	8,008
Excess (deficiency) of revenues over (under) expenditures	(87)	(122)	4,098
Other financing sources (uses):			
Transfers out	(84)	(84)	(82)
Total other financing sources (uses)	(84)	(84)	(82)
Net change in fund balances	(171)	(206)	4,016
Fund balances at beginning of year	59,809	59,809	59,809
Fund balances at end of year	\$ 59,638	59,603	63,825

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Inmate Welfare Program Fund**

**For the Year Ended June 30, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 3,460	3,460	3,538
Other	236	236	889
Total revenues	3,696	3,696	4,427
Expenditures:			
Current:			
Public protection:			
Probation inmate welfare	95	95	58
Sheriff's inmate welfare - adult detention	3,481	4,557	3,082
Sheriff's inmate welfare - police protection	14	14	3
Total public protection	3,590	4,666	3,143
Capital outlay		96	
Total expenditures	3,590	4,762	3,143
Excess (deficiency) of revenues over (under) expenditures	106	(1,066)	1,284
Other financing sources (uses):			
Sale of capital assets			2
Transfers in	1,900	1,900	6,388
Transfers out	(2,700)	(2,904)	(2,630)
Total other financing sources (uses)	(800)	(1,004)	3,760
Net change in fund balances	(694)	(2,070)	5,044
Fund balances at beginning of year	10,655	10,655	10,655
Increase (decrease) in nonspendable inventories		19	19
Fund balances at end of year	\$ 9,961	8,604	15,718

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

**For the Year Ended June 30, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 930	930	979
Revenue from use of money and property	6	6	5
Aid from other governmental agencies:			
State	9	9	9
Other			2
Charges for current services	706	706	724
Total revenues	1,651	1,651	1,719
Expenditures:			
Current:			
Public ways and facilities:			
San Diego lighting maintenance	2,060	2,060	1,776
Total public ways and facilities	2,060	2,060	1,776
Total expenditures	2,060	2,060	1,776
Excess (deficiency) of revenues over (under) expenditures	(409)	(409)	(57)
Net change in fund balances	(409)	(409)	(57)
Fund balances at beginning of year	1,387	1,387	1,387
Increase (decrease) in nonspendable inventories		(7)	(7)
Fund balances at end of year	\$ 978	971	1,323

Combining Financial Statements/Schedules -
Nonmajor Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Other Special Revenue Funds**

**For the Year Ended June 30, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 16	16	11
Revenue from use of money and property			2
Aid from other governmental agencies:			
State	50	50	50
Charges for current services	325	325	110
Total revenues	391	391	173
Expenditures:			
Current:			
Public protection:			
Agriculture, weights and measures - fish and game	18	18	9
Public works, survey	325	325	262
Total public protection	343	343	271
Total expenditures	343	343	271
Excess (deficiency) of revenues over (under) expenditures	48	48	(98)
Other financing sources (uses):			
Transfers out	(50)	(50)	(50)
Total other financing sources (uses)	(50)	(50)	(50)
Net change in fund balances	(2)	(2)	(148)
Fund balances at beginning of year	667	667	667
Fund balances at end of year	\$ 665	665	519

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

**For the Year Ended June 30, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 624	624	1,950
Revenue from use of money and property	43	43	58
Total revenues	667	667	2,008
Expenditures:			
Current:			
Recreation and cultural:			
Local Park Planning Area 4 Lincoln Acres	1	1	
Local Park Planning Area 15 Sweetwater	16	16	7
Local Park Planning Area 16 Otay	1	1	
Local Park Planning Area 19 Jamul	18	18	1
Local Park Planning Area 20 Spring Valley	28	28	14
Local Park Planning Area 25 Lakeside	47	47	18
Local Park Planning Area 26 Crest	17	17	1
Local Park Planning Area 27 Alpine	37	37	20
Local Park Planning Area 28 Ramona	146	146	106
Local Park Planning Area 29 Escondido	38	38	
Local Park Planning Area 30 San Marcos	3	3	
Local Park Planning Area 31 San Dieguito	140	140	8
Local Park Planning Area 35 Fallbrook	128	128	
Local Park Planning Area 36 Bonsall	12	12	
Local Park Planning Area 37 Vista	26	26	
Local Park Planning Area 38 Valley Center	43	43	8
Local Park Planning Area 39 Pauma	6	6	
Local Park Planning Area 40 Palomar-Julian	24	24	4
Local Park Planning Area 41 Mount Empire	7	7	
Local Park Planning Area 42 Anza-Borrego	8	8	1
Local Park Planning Area 43 Central Mountain	38	38	23
Local Park Planning Area 44 Oceanside	1	1	
Local Park Planning Area 45 Valle de Oro	28	28	9
Total recreation and cultural	813	813	220
Total expenditures	813	813	220
Excess (deficiency) of revenues over (under) expenditures	(146)	(146)	1,788
Other financing sources (uses):			
Transfers out	(2,123)	(2,236)	(656)
Total other financing sources (uses)	(2,123)	(2,236)	(656)
Net change in fund balances	(2,269)	(2,382)	1,132
Fund balances at beginning of year	11,684	11,684	11,684
Fund balances at end of year	\$ 9,415	9,302	12,816

Combining Financial Statements/Schedules -
Nonmajor Governmental Funds

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

**For the Year Ended June 30, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$		4
Revenue from use of money and property	429	429	541
Aid from other governmental agencies:			
State	69,880	103,626	80,795
Federal	9,368	10,719	4,061
Charges for current services	12,605	21,395	14,555
Other	733	5,062	1,029
Total revenues	93,015	141,231	100,985
Expenditures:			
Current:			
Public ways and facilities:			
Public works, road	88,434	154,933	59,417
Total public ways and facilities	88,434	154,933	59,417
Capital outlay	21,593	21,593	21,562
Total expenditures	110,027	176,526	80,979
Excess (deficiency) of revenues over (under) expenditures	(17,012)	(35,295)	20,006
Other financing sources (uses):			
Sale of capital assets	107		
Transfers in		411	411
Transfers out	(2,729)	(2,729)	(2,647)
Total other financing sources (uses)	(2,622)	(2,318)	(2,236)
Net change in fund balances	(19,634)	(37,613)	17,770
Fund balances at beginning of year	115,166	115,166	115,166
Increase (decrease) in nonspendable inventories		(321)	(321)
Fund balances at end of year	\$ 95,532	77,232	132,615

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 Financial Statements – Nonmajor Enterprise Funds

COMBINING STATEMENT OF NET POSITION ENTERPRISE FUNDS

June 30, 2014
(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 13,798	6,688	57,385	77,871
Receivables, net	2,925	134	449	3,508
Due from other funds	1	1	48	50
Inventories		230	1	231
Total current assets	16,724	7,053	57,883	81,660
Noncurrent assets:				
Due from other funds	3,862			3,862
Capital assets:				
Land	10,504		1,089	11,593
Construction in progress	4,449		11,933	16,382
Buildings and improvements	114,559		4,935	119,494
Equipment	969	236	338	1,543
Road infrastructure	9,569			9,569
Sewer infrastructure			96,165	96,165
Accumulated depreciation/amortization	(39,314)	(233)	(42,522)	(82,069)
Total noncurrent assets	104,598	3	71,938	176,539
Total assets	121,322	7,056	129,821	258,199
LIABILITIES				
Current liabilities:				
Accounts payable	353	283	598	1,234
Accrued payroll	132		145	277
Due to other funds	384	4,679	139	5,202
Unearned revenue	132			132
Loans payable	291			291
Compensated absences	87		89	176
Total current liabilities	1,379	4,962	971	7,312
Noncurrent liabilities:				
Loans payable	475			475
Compensated absences	130		132	262
Total noncurrent liabilities	605		132	737
Total liabilities	1,984	4,962	1,103	8,049
NET POSITION				
Net investment in capital assets	99,970	3	71,938	171,911
Unrestricted net position	19,368	2,091	56,780	78,239
Total net position	\$ 119,338	2,094	128,718	250,150

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

**For the Year Ended June 30, 2014
(In Thousands)**

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
Operating revenues:				
Charges for current services	\$ 12,647	5,659	25,037	43,343
Other	163	2,402		2,565
Total operating revenues	12,810	8,061	25,037	45,908
Operating expenses:				
Salaries and employee benefits	3,663		3,946	7,609
Repairs and maintenance	1,050	13	5,127	6,190
Equipment rental	510	10	662	1,182
Sewage processing			14,418	14,418
Contracted services	4,317	2,301	916	7,534
Depreciation/amortization	3,506		1,987	5,493
Utilities	301		18	319
Cost of material		2,279		2,279
Fuel		6		6
Other	680	207	1,115	2,002
Total operating expenses	14,027	4,816	28,189	47,032
Operating income (loss)	(1,217)	3,245	(3,152)	(1,124)
Nonoperating revenues (expenses):				
Grants	3,793			3,793
Investment earnings	230	6	266	502
Interest expense	(59)			(59)
Total nonoperating revenues (expenses)	3,964	6	266	4,236
Income (loss) before capital contributions and transfers	2,747	3,251	(2,886)	3,112
Transfers in	50		309	359
Transfers out	(165)	(7,108)	(172)	(7,445)
Change in net position	2,632	(3,857)	(2,749)	(3,974)
Net position (deficits) at beginning of year (restated, see Note 31 to the financial statements)	116,706	5,951	131,467	254,124
Net position (deficits) at end of year	\$ 119,338	2,094	128,718	250,150

Combining Financial Statements – Nonmajor Enterprise Funds

COMBINING STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

For the Year Ended June 30, 2014
(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 13,236	8,034	18,507	39,777
Cash received from other funds			6,830	6,830
Cash payments to suppliers	(6,390)	(4,922)	(21,832)	(33,144)
Cash payments to employees	(3,634)		(3,931)	(7,565)
Cash payments to other funds	(2,218)	(496)	(832)	(3,546)
Other payments	(4)			(4)
Net cash provided (used) by operating activities	990	2,616	(1,258)	2,348
Cash flows from noncapital financing activities:				
Operating grants	6,669			6,669
Transfers from other funds	50		309	359
Transfers to other funds	(165)	(2,540)	(172)	(2,877)
Other noncapital (decreases)	(12)			(12)
Net cash provided (used) by noncapital financing activities	6,542	(2,540)	137	4,139
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(4,137)		(5,250)	(9,387)
Principal paid on long-term debt	(280)			(280)
Interest paid on long-term debt	(59)			(59)
Net cash provided (used) by capital and related financing activities	(4,476)		(5,250)	(9,726)
Cash flows from investing activities:				
Investment earnings	224	6	260	490
Net increase (decrease) in cash and cash equivalents	3,280	82	(6,111)	(2,749)
Cash and cash equivalents - beginning of year	10,518	6,606	63,496	80,620
Cash and cash equivalents - end of year	13,798	6,688	57,385	77,871
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(1,217)	3,245	(3,152)	(1,124)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivables	360	(26)	24	358
Decrease (increase) in due from other funds		(1)	276	275
Decrease (increase) in inventory		(24)		(24)
Increase (decrease) in accounts payable	(1,906)	(146)	(92)	(2,144)
Increase (decrease) in accrued payroll	17		13	30
Increase (decrease) in due to other funds	151	(432)	(315)	(596)
Increase (decrease) in unearned revenue	66			66
Increase (decrease) in compensated absences	13		1	14
Depreciation/amortization	3,506		1,987	5,493
Total adjustments	2,207	(629)	1,894	3,472
Net cash provided (used) by operating activities	990	2,616	(1,258)	2,348
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	\$ 211		93	304
Operating transfer due to other funds		(4,434)		(4,434)

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 and communications 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 Financial Statements – Internal Service Funds

COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS

June 30, 2014
(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
ASSETS					
Current assets:					
Pooled cash and investments	\$ 116,449	10,594	20,949	22,033	40,820
Receivables, net	114	357	409	140	42
Due from other funds	2,245	6,974	3,620	16,287	
Inventories		46	1,075		
Total current assets	118,808	17,971	26,053	38,460	40,862
Noncurrent assets:					
Due from other funds					
Capital assets:					
Construction in progress					
Equipment		6,864	101,837		
Software		440	213	12,912	
Accumulated depreciation/ amortization		(1,562)	(64,403)	(11,445)	
Total noncurrent assets		5,742	37,647	1,467	
Total assets	118,808	23,713	63,700	39,927	40,862
LIABILITIES					
Current liabilities:					
Accounts payable	5,175	4,927	3,192	28,874	10
Accrued payroll		968	197		
Accrued interest		2			
Due to other funds	1,409	732	413	1,917	1,187
Unearned revenue		450	1		
Loans payable		1,260			
Capital lease payable		34			
Compensated absences		665	101		
Claims and judgments	28,174				13,175
Total current liabilities	34,758	9,038	3,904	30,791	14,372
Noncurrent liabilities:					
Loans payable		1,747			
Capital lease payable		85			
Compensated absences		986	151		
Claims and judgments	125,637				17,677
Total noncurrent liabilities	125,637	2,818	151		17,677
Total liabilities	160,395	11,856	4,055	30,791	32,049
NET POSITION					
Net investment in capital assets		5,623	37,647	1,467	
Unrestricted net position	(41,587)	6,234	21,998	7,669	8,813
Total net position	\$ (41,587)	11,857	59,645	9,136	8,813

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

**June 30, 2014
(In Thousands)**

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 4,956	16,073	876	232,750
Receivables, net	4	16		1,082
Due from other funds	494	12	15	29,647
Inventories	1			1,122
Total current assets	5,455	16,101	891	264,601
Noncurrent assets:				
Due from other funds			15	15
Capital assets:				
Construction in progress	235			235
Equipment	214	30,233		139,148
Software	162			13,727
Accumulated depreciation/amortization	(137)	(16,045)		(93,592)
Total noncurrent assets	474	14,188	15	59,533
Total assets	5,929	30,289	906	324,134
LIABILITIES				
Current liabilities:				
Accounts payable	10	107		42,295
Accrued payroll	207			1,372
Accrued interest				2
Due to other funds	182	516		6,356
Unearned revenue				451
Loans payable				1,260
Capital lease payable				34
Compensated absences	122			888
Claims and judgments				41,349
Total current liabilities	521	623		94,007
Noncurrent liabilities:				
Loans payable				1,747
Capital lease payable				85
Compensated absences	181			1,318
Claims and judgments				143,314
Total noncurrent liabilities	181			146,464
Total liabilities	702	623		240,471
NET POSITION				
Net investment in capital assets	474	14,188		59,399
Unrestricted net position	4,753	15,478	906	24,264
Total net position	\$ 5,227	29,666	906	83,663

Combining Financial Statements – Internal Service Funds

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

For the Year Ended June 30, 2014
(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
Operating revenues:					
Charges for current services	\$ 41,891	95,861	37,043	140,681	13,784
Other	133	1,687	266	3	
Total operating revenues	42,024	97,548	37,309	140,684	13,784
Operating expenses:					
Salaries and employee benefits		27,055	5,697		
Repairs and maintenance		21,817	7,702		
Equipment rental		45	107		
Contracted services	10,500	20,283	1,120	143,495	8,739
Depreciation/amortization		503	8,964	1,725	
Utilities		23,754	195		
Cost of material		4,417	112		
Claims and judgments	45,207				11,248
Fuel		351	11,436		
Other		3,284	1,805		5
Total operating expenses	55,707	101,509	37,138	145,220	19,992
Operating income (loss)	(13,683)	(3,961)	171	(4,536)	(6,208)
Nonoperating revenues (expenses):					
Grants		3,235			
Investment earnings	505	14	101	17	188
Interest expense		(121)			
Gain (loss) on disposal of assets		(15)	390		
Total nonoperating revenues (expenses)	505	3,113	491	17	188
Income (loss) before capital contributions and transfers	(13,178)	(848)	662	(4,519)	(6,020)
Capital contributions			594		
Transfers in	239	2,603	1,239	4,299	
Transfers out		(1,179)	(234)		
Change in net position	(12,939)	576	2,261	(220)	(6,020)
Net position (deficits) at beginning of year (restated, see Note 31 to the financial statements)	(28,648)	11,281	57,384	9,356	14,833
Net position (deficits) at end of year	\$ (41,587)	11,857	59,645	9,136	8,813

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

**For the Year Ended June 30, 2014
(In Thousands)**

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Operating revenues:				
Charges for current services	\$ 7,104	7,178		343,542
Other	908			2,997
Total operating revenues	8,012	7,178		346,539
Operating expenses:				
Salaries and employee benefits	5,808			38,560
Repairs and maintenance	19	2,867		32,405
Equipment rental	34			186
Contracted services	1,276	493		185,906
Depreciation/amortization	29	2,239		13,460
Utilities	63			24,012
Cost of material				4,529
Claims and judgments				56,455
Fuel		1,467		13,254
Other	449			5,543
Total operating expenses	7,678	7,066		374,310
Operating income (loss)	334	112		(27,771)
Nonoperating revenues (expenses):				
Grants				3,235
Investment earnings	19	63	1	908
Interest expense				(121)
Gain (loss) on disposal of assets		340		715
Total nonoperating revenues (expenses)	19	403	1	4,737
Income (loss) before capital contributions and transfers	353	515	1	(23,034)
Capital contributions				594
Transfers in	1,261	909		10,550
Transfers out	(348)			(1,761)
Change in net position	1,266	1,424	1	(13,651)
Net position (deficits) at beginning of year (restated, see Note 31 to the financial statements)	3,961	28,242	905	97,314
Net position (deficits) at end of year	\$ 5,227	29,666	906	83,663

Combining Financial Statements – Internal Service Funds

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2014
(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
Cash flows from operating activities:					
Cash received from customers	\$ 133	3,147	1,518	370	
Cash received from other funds	41,577	93,259	35,109	136,852	13,784
Cash payments to suppliers	(848)	(70,970)	(19,430)	(150,918)	(2,129)
Cash payments to employees		(27,021)	(5,649)		
Cash payments to other funds	(9,100)	(3,234)	(2,885)		(7,009)
Cash paid for claims and judgments	(23,900)				(4,443)
Net cash provided (used) by operating activities	7,862	(4,819)	8,663	(13,696)	203
Cash flows from noncapital financing activities:					
Operating grants		3,198			
Transfers from other funds	239	2,603	1,239	4,299	
Transfers to other funds		(1,179)	(234)		
Principal paid on long-term debt		(1,134)			
Interest paid on long-term debt		(113)			
Proceeds from loans		1,232			
Other noncapital increases					
Net cash provided (used) by noncapital financing activities	239	4,607	1,005	4,299	
Cash flows from capital and related financing activities:					
Capital contributions			594		
Acquisition of capital assets		(26)	(11,766)		
Proceeds from sale of assets			773		
Principal paid on capital lease		(33)			
Interest paid on long-term debt		(8)			
Net cash provided (used) by capital and related financing activities		(67)	(10,399)		
Cash flows from investing activities:					
Investment earnings	476	14	96	18	178
Net increase (decrease) in cash and cash equivalents	8,577	(265)	(635)	(9,379)	381
Cash and cash equivalents - beginning of year	107,872	10,859	21,584	31,412	40,439
Cash and cash equivalents - end of year	116,449	10,594	20,949	22,033	40,820
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	(13,683)	(3,961)	171	(4,536)	(6,208)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Decrease (increase) in accounts receivables		218	(137)	2	
Decrease (increase) in due from other funds	(314)	(1,062)	(545)	(3,464)	
Decrease (increase) in inventory		233	(168)		
Increase (decrease) in accounts payable	478	(566)	137	(9,337)	(34)
Increase (decrease) in accrued payroll		110	31		
Increase (decrease) in due to other funds	74	46	191	1,914	(359)
Increase (decrease) in unearned revenue		(297)			
Increase (decrease) in compensated absences		(43)	19		
Increase (decrease) in claims and judgments	21,307				6,804
Depreciation/amortization		503	8,964	1,725	
Total adjustments	21,545	(858)	8,492	(9,160)	6,411
Net cash provided (used) by operating activities	7,862	(4,819)	8,663	(13,696)	203
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable	\$		957		

Continued on next page ►►►

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

**For the Year Ended June 30, 2014
(In Thousands)**

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Cash flows from operating activities:				
Cash received from customers	\$ 911			6,079
Cash received from other funds	7,117	7,166		334,864
Cash payments to suppliers	(123)	(1,016)		(245,434)
Cash payments to employees	(5,846)			(38,516)
Cash payments to other funds	(1,683)	(4,758)		(28,669)
Cash paid for claims and judgments				(28,343)
Net cash provided (used) by operating activities	376	1,392		(19)
Cash flows from noncapital financing activities:				
Operating grants				3,198
Transfers from other funds	1,261	909		10,550
Transfers to other funds	(348)			(1,761)
Principal paid on long-term debt				(1,134)
Interest paid on long-term debt				(113)
Proceeds from loans				1,232
Other noncapital increases			15	15
Net cash provided (used) by noncapital financing activities	913	909	15	11,987
Cash flows from capital and related financing activities:				
Capital contributions				594
Acquisition of capital assets	(280)	(1,419)		(13,491)
Proceeds from sale of assets		722		1,495
Principal paid on capital lease				(33)
Interest paid on long-term debt				(8)
Net cash provided (used) by capital and related financing activities	(280)	(697)		(11,443)
Cash flows from investing activities:				
Investment earnings	19	58	1	860
Net increase (decrease) in cash and cash equivalents	1,028	1,662	16	1,385
Cash and cash equivalents - beginning of year	3,928	14,411	860	231,365
Cash and cash equivalents - end of year	4,956	16,073	876	232,750
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	334	112		(27,771)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivables				83
Decrease (increase) in due from other funds	16	(12)		(5,381)
Decrease (increase) in inventory				65
Increase (decrease) in accounts payable	8	(993)		(10,307)
Increase (decrease) in accrued payroll	13			154
Increase (decrease) in due to other funds	14	46		1,926
Increase (decrease) in unearned revenue				(297)
Increase (decrease) in compensated absences	(38)			(62)
Increase (decrease) in claims and judgments				28,111
Depreciation/amortization	29	2,239		13,460
Total adjustments	42	1,280		27,752
Net cash provided (used) by operating activities	376	1,392		(19)
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	\$	103		1,060



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 Financial Statements – Agency Funds

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES Agency Funds

For the Year Ended June 30, 2014
(In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Pooled cash and investments	\$ 67,711	16,651,678	16,663,845	55,544
Receivables:				
Investment earnings receivable	373	2,538	2,432	479
Taxes receivable		5,740,376	5,740,376	
Total assets	68,084	22,394,592	22,406,653	56,023
LIABILITIES				
Accounts payable	129	1,725,734	1,725,712	151
Due to other governments	67,955	19,893,936	19,906,019	55,872
Total liabilities	68,084	21,619,670	21,631,731	56,023
OTHER AGENCY FUNDS				
ASSETS				
Pooled cash and investments	279,768	19,442,220	19,428,873	293,115
Cash with fiscal agents	752	9,348	9,261	839
Receivables:				
Accounts receivable	406	51	444	13
Investment earnings receivable	5,662	15,201	19,002	1,861
Other receivables		2,531	2,531	
Total assets	286,588	19,469,351	19,460,111	295,828
LIABILITIES				
Accounts payable	18,166	2,372,214	2,370,988	19,392
Warrants outstanding	178,657	9,383,101	9,403,329	158,429
Accrued payroll	6	12,415	12,421	
Due to other governments	89,759	2,389,424	2,361,176	118,007
Total liabilities	286,588	14,157,154	14,147,914	295,828
TOTAL AGENCY FUNDS				
ASSETS				
Pooled cash and investments	347,479	36,093,898	36,092,718	348,659
Cash with fiscal agents	752	9,348	9,261	839
Receivables:				
Accounts receivable	406	51	444	13
Investment earnings receivable	6,035	17,739	21,434	2,340
Taxes receivable		5,740,376	5,740,376	
Other receivables		2,531	2,531	
Total assets	354,672	41,863,943	41,866,764	351,851
LIABILITIES				
Accounts payable	18,295	4,097,948	4,096,700	19,543
Warrants outstanding	178,657	9,383,101	9,403,329	158,429
Accrued payroll	6	12,415	12,421	
Due to other governments	157,714	22,283,360	22,267,195	173,879
Total liabilities	\$ 354,672	35,776,824	35,779,645	351,851