



*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 assets that were seized and forfeited by federal and state agencies participating in asset forfeiture programs. These programs are law enforcement initiatives that recover assets used in criminal activities and redirects such assets and the investment income derived therefrom to the support of crime victims and local law enforcement initiatives.

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. 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.

Harmony Grove Community Facilities District Fund

This fund was established to account for services provided such as fire protection, emergency response, street improvements, flood control, street lighting, and the maintenance and operation of parks for the citizens of Harmony Grove Village. It is financed by special taxes levied on the citizens residing within the district. This fund is restricted for the maintenance and operation of parks and recreation services, fire protection services, emergency response, street improvements, street lighting, and flood control service.

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, 2016
 (In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 335,770	19,666	12,403	367,839
Investments with fiscal agents	5,000			5,000
Receivables, net	76,021	29	1,885	77,935
Property taxes receivables, net	501			501
Due from other funds	14,081		8,237	22,318
Inventories	1,657			1,657
Deposits with others	15			15
Prepaid items	301			301
Restricted assets:				
Cash with fiscal agents	379		4,447	4,826
Investments with fiscal agents	45,214	998	170	46,382
Lease receivable		3,558		3,558
Total assets	478,939	24,251	27,142	530,332

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**COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2016
 (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	13,399		10,221	23,620
Accrued payroll	3,616			3,616
Due to other funds	19,766	211	9,953	29,930
Unearned revenue	4,021		294	4,315
Total liabilities	40,802	211	20,468	61,481
DEFERRED INFLOWS OF RESOURCES				
Non-pension:				
Property taxes received in advance	608			608
Air Quality State Moyer Program	3,323			3,323
Affordable Housing Project	39			39
Housing Administrative Cost Allowance	276			276
Unavailable revenue	51,075	3,558		54,633
Total deferred inflows of resources	55,321	3,558		58,879
FUND BALANCES				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids	4,309			4,309
Inventories and deposits with others	1,672			1,672
Restricted for:				
Creditors - Debt service	45,464	20,482		65,946
Creditors - Capital projects			23	23
Grantors - Housing assistance	23,171			23,171
Laws or regulations of other governments:				
Future road improvements	134,678			134,678
Fund purpose	101,905			101,905
Other purposes	14,334			14,334
Committed to:				
Landfill postclosure and landfill maintenance	56,366			56,366
Capital projects' funding			6,651	6,651
Assigned to:				
Legislative and administrative services	917			917
Total fund balances	382,816	20,482	6,674	409,972
Total liabilities, deferred inflows of resources and fund balances	\$ 478,939	24,251	27,142	530,332

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds

June 30, 2016
(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	\$ 23,402	9,283	15,103	123	27,134	212
Investments with fiscal agents						
Receivables, net	2,553	15	126	4,208	486	3,946
Property taxes receivables, net			392		48	
Due from other funds	205		345	591	9	8,565
Inventories	198	116	38		53	
Deposits with others						
Prepaid items				28		
Restricted assets:						
Cash with fiscal agents						
Investments with fiscal agents						
Total assets	26,358	9,414	16,004	4,950	27,730	12,723

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

June 30, 2016
 (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	707	68	1,292		2,542	
Accrued payroll	680		1,043			
Due to other funds	629	22	740	2	436	8,567
Unearned revenue	591		28			
Total liabilities	2,607	90	3,103	2	2,978	8,567
DEFERRED INFLOWS OF RESOURCES						
Non-pension:						
Property taxes received in advance			466		60	
Air Quality State Moyer Program	3,323					
Affordable Housing Project				39		
Housing Administrative Cost Allowance						
Unavailable revenue	5		433	790	44	
Total deferred inflows of resources	3,328		899	829	104	
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids				4,036		
Inventories and deposits with others	198	116	38		53	
Restricted for:						
Creditors - Debt service						
Grantors - Housing assistance						
Laws or regulations of other governments:						
Future road improvements						
Fund purpose	20,225	9,208	11,047	83	24,595	4,156
Other purposes						
Committed to:						
Landfill postclosure and landfill maintenance						
Assigned to:						
Legislative and administrative services			917			
Total fund balances	20,423	9,324	12,002	4,119	24,648	4,156
Total liabilities, deferred inflows of resources and fund balances	\$ 26,358	9,414	16,004	4,950	27,730	12,723

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds

June 30, 2016
(In Thousands)

(Continued)	Flood Control District Fund	Harmony Grove Community Facilities 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
ASSETS						
Pooled cash and investments	\$ 14,838	50	277	18,365	737	51,567
Investments with fiscal agents						5,000
Receivables, net	650		17,089	7,887	1	135
Property taxes receivables, net	49					
Due from other funds	179			28	894	5
Inventories	4					
Deposits with others				15		
Prepaid items				1		
Restricted assets:						
Cash with fiscal agents				379		
Investments with fiscal agents						
Total assets	15,720	50	17,366	26,675	1,632	56,707

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

June 30, 2016
 (In Thousands)

(Continued)	Flood Control District Fund	Harmony Grove Community Facilities 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
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	1,178			491	147	206
Accrued payroll					91	73
Due to other funds	169		1	1,547	1,304	62
Unearned revenue				1,124		
Total liabilities	1,347		1	3,162	1,542	341
DEFERRED INFLOWS OF RESOURCES						
Non-pension:						
Property taxes received in advance	66					
Air Quality State Moyer Program Affordable Housing Project						
Housing Administrative Cost Allowance			276			
Unavailable revenue	45		17,089			
Total deferred inflows of resources	111		17,365			
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids				1		
Inventories and deposits with others	4			15		
Restricted for:						
Creditors - Debt service				250		
Grantors - Housing assistance				23,171		
Laws or regulations of other governments:						
Future road improvements						
Fund purpose		50			90	
Other purposes	14,258			76		
Committed to:						
Landfill postclosure and landfill maintenance						56,366
Assigned to:						
Legislative and administrative services						
Total fund balances	14,262	50		23,513	90	56,366
Total liabilities, deferred inflows of resources and fund balances	\$ 15,720	50	17,366	26,675	1,632	56,707

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds

June 30, 2016
(In Thousands)

(Continued)	Inmate Welfare Program Fund	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	\$ 15,156	1,505	1,981	14,838	141,199		335,770
Investments with fiscal agents							5,000
Receivables, net	289	2	157	21	25,250	13,206	76,021
Property taxes receivables, net		12					501
Due from other funds	85				3,175		14,081
Inventories	154				1,094		1,657
Deposits with others							15
Prepaid items					272		301
Restricted assets:							
Cash with fiscal agents							379
Investments with fiscal agents						45,214	45,214
Total assets	15,684	1,519	2,138	14,859	170,990	58,420	478,939

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds

June 30, 2016
(In Thousands)

(Continued)	Inmate Welfare Program Fund	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	420	102	209		6,037		13,399
Accrued payroll			18		1,711		3,616
Due to other funds	347	7	21	1	5,911		19,766
Unearned revenue			443		1,835		4,021
Total liabilities	767	109	691	1	15,494		40,802
DEFERRED INFLOWS OF RESOURCES							
Non-pension:							
Property taxes received in advance		16					608
Air Quality State Moyer Program							3,323
Affordable Housing Project							39
Housing Administrative Cost Allowance							276
Unavailable revenue		11			19,452	13,206	51,075
Total deferred inflows of resources		27			19,452	13,206	55,321
FUND BALANCES							
Nonspendable:							
Not in spendable form:							
Loans, due from other funds and prepaids					272		4,309
Inventories and deposits with others	154				1,094		1,672
Restricted for:							
Creditors - Debt service						45,214	45,464
Grantors - Housing assistance							23,171
Laws or regulations of other governments:							
Future road improvements					134,678		134,678
Fund purpose	14,763	1,383	1,447	14,858			101,905
Other purposes							14,334
Committed to:							
Landfill postclosure and landfill maintenance							56,366
Assigned to:							
Legislative and administrative services							917
Total fund balances	14,917	1,383	1,447	14,858	136,044	45,214	382,816
Total liabilities, deferred inflows of resources and fund balances	\$ 15,684	1,519	2,138	14,859	170,990	58,420	478,939

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Debt Service Funds

June 30, 2016
(In Thousands)

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
ASSETS				
Pooled cash and investments	\$ 574	5,632	13,460	19,666
Receivables, net	1	8	20	29
Restricted assets:				
Investments with fiscal agents	11	987		998
Lease receivable		3,558		3,558
Total assets	586	10,185	13,480	24,251
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Due to other funds	211			211
Total liabilities	211			211
DEFERRED INFLOWS OF RESOURCES				
Non-pension:				
Unavailable revenue		3,558		3,558
Total deferred inflows of resources		3,558		3,558
FUND BALANCES				
Restricted for:				
Creditors - Debt service	375	6,627	13,480	20,482
Total fund balances	375	6,627	13,480	20,482
Total liabilities, deferred inflows of resources and fund balances	\$ 586	10,185	13,480	24,251

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

June 30, 2016
 (In Thousands)

	Capital Outlay Fund	SANCAL Fund	Total Capital Projects Funds
ASSETS			
Pooled cash and investments	\$ 12,380	23	12,403
Receivables, net	1,885		1,885
Due from other funds	8,237		8,237
Restricted assets:			
Cash with fiscal agents	4,447		4,447
Investments with fiscal agents	170		170
Total assets	27,119	23	27,142
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	10,221		10,221
Due to other funds	9,953		9,953
Unearned revenue	294		294
Total liabilities	20,468		20,468
FUND BALANCES			
Restricted for:			
Creditors - Capital projects		23	23
Committed to:			
Capital projects' funding	6,651		6,651
Total fund balances	6,651	23	6,674
Total liabilities, deferred inflows of resources and fund balances	\$ 27,119	23	27,142

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

 For the Year Ended June 30, 2016
 (In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 42,914			42,914
Licenses, permits and franchise fees	16,303			16,303
Fines, forfeitures and penalties	2,266			2,266
Revenue from use of money and property	7,183	1,618	256	9,057
Aid from other governmental agencies:				
State	81,041		755	81,796
Federal	127,104		642	127,746
Other	20,792		7,029	27,821
Charges for current services	36,490		144	36,634
Other	35,946	6,048	3,570	45,564
Total revenues	370,039	7,666	12,396	390,101
Expenditures:				
Current:				
General government	712	427	1,990	3,129
Public protection	10,211			10,211
Public ways and facilities	66,998			66,998
Health and sanitation	42,272			42,272
Public assistance	136,816			136,816
Education	38,739			38,739
Recreation and cultural	2,082			2,082
Capital outlay	59,796		81,430	141,226
Debt service:				
Principal	3,500	33,470		36,970
Interest	23,499	52,055		75,554
Bond issuance costs		761		761
Payment to refunded bond escrow agent		12,481		12,481
Total expenditures	384,625	99,194	83,420	567,239
Excess (deficiency) of revenues over (under) expenditures	(14,586)	(91,528)	(71,024)	(177,138)
Other financing sources (uses):				
Sale of capital assets	2,157			2,157
Issuance of bonds and loans:				
Face value of loans issued	690			690
Premium on issuance of refunding bonds		22,163		22,163
Refunding bonds issued		105,330		105,330
Payment to refunded bond escrow agent		(122,533)		(122,533)
Transfers in	26,840	77,375	69,270	173,485
Transfers out	(19,251)		(2,527)	(21,778)
Total other financing sources (uses)	10,436	82,335	66,743	159,514
Net change in fund balances	(4,150)	(9,193)	(4,281)	(17,624)
Fund balances at beginning of year	386,679	29,675	10,955	427,309
Increase (decrease) in nonspendable inventories	287			287
Fund balances at end of year	\$ 382,816	20,482	6,674	409,972

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

For the Year Ended June 30, 2016
(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	\$		32,401		4,888	
Licenses, permits and franchise fees	7,703					
Fines, forfeitures and penalties	1,429	812				
Revenue from use of money and property	146	59	84	6	304	342
Aid from other governmental agencies:						
State	3,076		354		32	
Federal	2,722	46	2		81	3,976
Other	11,139		4,311		4,588	
Charges for current services	576		893		8,844	
Other	65	133	1,076	3	251	300
Total revenues	26,856	1,050	39,121	9	18,988	4,618
Expenditures:						
Current:						
General government					226	356
Public protection		879			1,760	
Public ways and facilities					1,343	
Health and sanitation	26,035				9,828	
Public assistance				101		
Education			38,739			
Recreation and cultural					1,826	
Capital outlay	380	385	499			
Debt service:						
Principal						
Interest						
Total expenditures	26,415	1,264	39,238	101	14,983	356
Excess (deficiency) of revenues over (under) expenditures	441	(214)	(117)	(92)	4,005	4,262
Other financing sources (uses):						
Sale of capital assets	27	6				1,579
Issuance of bonds and loans:						
Face value of loans issued						
Transfers in			589	673	399	2,000
Transfers out	(640)	(73)	(866)		(1,806)	(8,565)
Total other financing sources (uses)	(613)	(67)	(277)	673	(1,407)	(4,986)
Net change in fund balances	(172)	(281)	(394)	581	2,598	(724)
Fund balances at beginning of year	20,586	9,741	12,408	3,538	22,046	4,880
Increase (decrease) in nonspendable inventories	9	(136)	(12)		4	
Fund balances at end of year	\$ 20,423	9,324	12,002	4,119	24,648	4,156

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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, 2016
(In Thousands)

(Continued)	Flood Control District Fund	Harmony Grove Community Facilities 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
Revenues:						
Taxes	\$ 4,483	52				
Licenses, permits and franchise fees						
Fines, forfeitures and penalties						
Revenue from use of money and property	52	1		1,115	7	639
Aid from other governmental agencies:						
State	101					
Federal	1,137			115,954		
Other	372		7	219		
Charges for current services	1,794			1,871	1,023	192
Other	1			2,540		
Total revenues	7,940	53	7	121,699	1,030	831
Expenditures:						
Current:						
General government						
Public protection	4,152					
Public ways and facilities		3				
Health and sanitation						5,300
Public assistance			7	121,455	15,253	
Education						
Recreation and cultural						
Capital outlay	9,280					
Debt service:						
Principal				145		
Interest				19		
Total expenditures	13,432	3	7	121,619	15,253	5,300
Excess (deficiency) of revenues over (under) expenditures	(5,492)	50		80	(14,223)	(4,469)
Other financing sources (uses):						
Sale of capital assets				545		
Issuance of bonds and loans:						
Face value of loans issued					14,229	
Transfers in						
Transfers out						(67)
Total other financing sources (uses)				545	14,229	(67)
Net change in fund balances	(5,492)	50		625	6	(4,536)
Fund balances at beginning of year	19,750			22,888	84	60,902
Increase (decrease) in nonspendable inventories	4					
Fund balances at end of year	\$ 14,262	50		23,513	90	56,366

Continued on next page 

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

For the Year Ended June 30, 2016
(In Thousands)

(Continued)	Inmate Welfare Program Fund	Lighting Maintenance District Fund	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Speial Revenue Funds
Revenues:							
Taxes	\$	1,090					42,914
Licenses, permits and franchise fees				2,607	5,993		16,303
Fines, forfeitures and penalties			25				2,266
Revenue from use of money and property	3,508	10	3	93	810	4	7,183
Aid from other governmental agencies:							
State		8	399		77,071		81,041
Federal					3,186		127,104
Other		1			155		20,792
Charges for current services		717	1,100		19,480		36,490
Other	866	81			3,950	26,680	35,946
Total revenues	4,374	1,907	1,527	2,700	110,645	26,684	370,039
Expenditures:							
Current:							
General government						130	712
Public protection	3,408		12				10,211
Public ways and facilities		1,876			63,776		66,998
Health and sanitation			1,109				42,272
Public assistance							136,816
Education							38,739
Recreation and cultural				256			2,082
Capital outlay	48				49,204		59,796
Debt service:							
Principal						3,355	3,500
Interest						23,480	23,499
Total expenditures	3,456	1,876	1,121	256	112,980	26,965	384,625
Excess (deficiency) of revenues over (under) expenditures	918	31	406	2,444	(2,335)	(281)	(14,586)
Other financing sources (uses):							
Sale of capital assets							2,157
Issuance of bonds and loans:							
Face value of loans issued		690					690
Transfers in	2,366		454		6,130		26,840
Transfers out	(3,280)		(67)	(1,292)	(2,595)		(19,251)
Total other financing sources (uses)	(914)	690	387	(1,292)	3,535		10,436
Net change in fund balances	4	721	793	1,152	1,200	(281)	(4,150)
Fund balances at beginning of year	14,884	697	654	13,706	134,420	45,495	386,679
Increase (decrease) in nonspendable inventories	29	(35)			424		287
Fund balances at end of year	\$ 14,917	1,383	1,447	14,858	136,044	45,214	382,816

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

For the Year Ended June 30, 2016
(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	\$ 82	1,395	141	1,618
Other	6,048			6,048
Total revenues	6,130	1,395	141	7,666
Expenditures:				
Current:				
General government		427		427
Debt service:				
Principal	32,755	715		33,470
Interest	48,705	373	2,977	52,055
Bond issuance costs		761		761
Payment to refunded bond escrow agent		12,481		12,481
Total expenditures	81,460	14,757	2,977	99,194
Excess (deficiency) of revenues over (under) expenditures	(75,330)	(13,362)	(2,836)	(91,528)
Other financing sources (uses):				
Issuance of bonds and loans:				
Premium on issuance of refunding bonds		22,163		22,163
Refunding bonds issued		105,330		105,330
Payment to refunded bond escrow agent		(122,533)		(122,533)
Transfers in	74,828	2,527	20	77,375
Total other financing sources (uses)	74,828	7,487	20	82,335
Net change in fund balances	(502)	(5,875)	(2,816)	(9,193)
Fund balances at beginning of year	877	12,502	16,296	29,675
Fund balances at end of year	\$ 375	6,627	13,480	20,482

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

For the Year Ended June 30, 2016
 (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	\$ 251	5		256
Aid from other governmental agencies:				
State	755			755
Federal	642			642
Other	7,029			7,029
Charges for current services	144			144
Other	3,570			3,570
Total revenues	12,391	5		12,396
Expenditures:				
Current:				
General government	1,986		4	1,990
Capital outlay	79,661		1,769	81,430
Total expenditures	81,647		1,773	83,420
Excess (deficiency) of revenues over (under) expenditures	(69,256)	5	(1,773)	(71,024)
Other financing sources (uses):				
Transfers in	69,270			69,270
Transfers out		(2,527)		(2,527)
Total other financing sources (uses)	69,270	(2,527)		66,743
Net change in fund balances	14	(2,522)	(1,773)	(4,281)
Fund balances at beginning of year	6,637	2,522	1,796	10,955
Fund balances at end of year	\$ 6,651		23	6,674

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

For the Year Ended June 30, 2016
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 7,690	7,690	7,703
Fines, forfeitures and penalties	980	980	1,429
Revenue from use of money and property	30	30	146
Aid from other governmental agencies:			
State	13,729	13,779	3,076
Federal	3,056	3,056	2,722
Other	10,000	10,000	11,139
Charges for current services	676	676	576
Other			65
Total revenues	36,161	36,211	26,856
Expenditures:			
Current:			
Health and sanitation:			
Air pollution control, air quality Proposition 1B GMER program	8,800	8,825	805
Air pollution control, air quality State AQIP program	853	903	701
Air pollution control, improvement trust	3,628	3,892	3,435
Air pollution control, moyer program	4,107	4,116	1,804
Air pollution control, operations	22,903	23,053	19,290
Air pollution control, power general mitigation	25	25	
Total health and sanitation	40,316	40,814	26,035
Capital outlay	1,829	1,879	380
Total expenditures	42,145	42,693	26,415
Excess (deficiency) of revenues over (under) expenditures	(5,984)	(6,482)	441
Other financing sources (uses):			
Sale of capital assets			27
Transfers in	10,566	393	
Transfers out	(11,251)	(1,079)	(640)
Total other financing sources (uses)	(685)	(686)	(613)
Net change in fund balances	(6,669)	(7,168)	(172)
Fund balances at beginning of year	20,586	20,586	20,586
Increase (decrease) in nonspendable inventories		9	9
Fund balances at end of year	\$ 13,917	13,427	20,423

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

Asset Forfeiture Program Fund

For the Year Ended June 30, 2016
 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 1,000	1,000	812
Revenue from use of money and property	100	100	59
Aid from other governmental agencies:			
Federal			46
Other			133
Total revenues	1,100	1,100	1,050
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	500	500	315
District attorney asset forfeiture program - state	15	15	3
Probation asset forfeiture program	224	157	17
Sheriff's asset forfeiture program	1,488	951	544
Sheriff's asset forfeiture State		134	
Sheriff's asset forfeiture US Treasury		198	
Total public protection	2,227	1,955	879
Capital outlay	300	582	385
Total expenditures	2,527	2,537	1,264
Excess (deficiency) of revenues over (under) expenditures	(1,427)	(1,437)	(214)
Other financing sources (uses):			
Sale of capital assets			6
Transfers in		33	
Transfers out		(359)	(73)
Total other financing sources (uses)		(326)	(67)
Net change in fund balances	(1,427)	(1,763)	(281)
Fund balances at beginning of year	9,741	9,741	9,741
Increase (decrease) in nonspendable inventories		(136)	(136)
Fund balances at end of year	\$ 8,314	7,842	9,324

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

For the Year Ended June 30, 2016
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 30,682	30,682	32,401
Revenue from use of money and property	105	105	84
Aid from other governmental agencies:			
State	267	406	354
Federal			2
Other	2,782	2,782	4,311
Charges for current services	1,138	1,138	893
Other	900	1,120	1,076
Total revenues	35,874	36,233	39,121
Expenditures:			
Current:			
Education:			
County library	40,650	41,623	38,739
Total education	40,650	41,623	38,739
Capital outlay	750	985	499
Total expenditures	41,400	42,608	39,238
Excess (deficiency) of revenues over (under) expenditures	(5,526)	(6,375)	(117)
Other financing sources (uses):			
Transfers in	600	1,450	589
Transfers out	(867)	(867)	(866)
Total other financing sources (uses)	(267)	583	(277)
Net change in fund balances	(5,793)	(5,792)	(394)
Fund balances at beginning of year	12,408	12,408	12,408
Increase (decrease) in nonspendable inventories		(12)	(12)
Fund balances at end of year	\$ 6,615	6,604	12,002

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, 2016
 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		6
Other			3
Total revenues			9
Expenditures:			
Current:			
Public assistance:			
CSHAF Gillespie housing	83	799	71
CSHAF USDRIP housing	72	72	30
Total public assistance	155	871	101
Total expenditures	155	871	101
Excess (deficiency) of revenues over (under) expenditures	(155)	(871)	(92)
Other financing sources (uses):			
Transfers in	43	759	673
Total other financing sources (uses)	43	759	673
Net change in fund balances	(112)	(112)	581
Fund balances at beginning of year	3,538	3,538	3,538
Fund balances at end of year	\$ 3,426	3,426	4,119

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

For the Year Ended June 30, 2016
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,587	4,594	4,888
Revenue from use of money and property	203	223	304
Aid from other governmental agencies:			
State	27	27	32
Federal	185	185	81
Other	4,112	4,112	4,588
Charges for current services	8,131	8,155	8,844
Other			251
Total revenues	17,245	17,296	18,988
Expenditures:			
Current:			
General government:			
CSA 135 Zone B Del Mar Regional Communication System	53	73	69
CSA 135 Zone F Poway Regional Communication System	160	159	115
CSA 135 Zone H Solana Beach Regional Communication System	61	61	42
Total general government	274	293	226
Public protection:			
CSA 107 Elfin Forest fire fitigation		19	
CSA 107 Elfin Forest Fire protection,	392	1,257	1,057
CSA 115 Pepper Drive Fire protection	365	389	232
CSA 135 EMS Fire protection	702	1,244	471
CSA 135 Fire Authority fire mitigation		185	
CSA135 Fire protection and emerg med svcs,	9		
Total public protection	1,468	3,094	1,760
Public ways and facilities:			
PRD 6 Pauma Valley	317	317	266
PRD 8 Magee RD-PAL	159	159	4
PRD 9 B Santa Fe	84	83	82
PRD 10 Davis Dr	9	9	5
PRD 11 A Bernardo RD	19	19	6
PRD 11 C Bernardo RD	13	13	13
PRD 11 D Bernardo RD	39	39	3
PRD 12 Lomair	135	135	3
PRD 13 A Pala Mesa	248	248	25
PRD 13 B Stewart Canyon	57	57	32
PRD 16 Wynola	116	116	5
PRD 18 Harrison Park	165	164	47
PRD 20 Daily Road	255	255	84
PRD 21 Pauma Heights	277	277	25
PRD 22 W Dougherty St	8	8	3
PRD 23 Rock Terce RD	26	26	3
PRD 24 MT Whitney RD	38	38	3
PRD 30 Royal Oaks-CAR	34	34	3
PRD 38 Gay Rio Terrace	21	21	4
PRD 45 Rincon Springs	22	22	4

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

For the Year Ended June 30, 2016

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
PRD 46 Rocosco Road	37	37	3
PRD 49 Sunset Knls RD	35	35	3
PRD 50 Knoll Park LN	54	54	11
PRD 53 Knoll Park LN EX	146	146	17
PRD 54 MT Helix	84	84	4
PRD 55 Rainbow Crest	322	322	5
PRD 60 River Drive	40	40	3
PRD 61 GRN Meadow Way	169	169	3
PRD 63 Hillview Road	346	346	3
PRD 70 El Camino Cort	10	10	3
PRD 75 A Gay Rio Drive	140	140	3
PRD 75 B Gay Rio Drive	205	205	3
PRD 76 Kingford CT	37	37	3
PRD 77 Montiel TRK TR	76	76	4
PRD 78 Gardena Ay	41	41	3
PRD 80 Harris TRK TRL	225	225	5
PRD 88 East Fifth St	13	13	3
PRD 90 South Cordov	37	37	3
PRD 94 Roble Grnde	355	355	3
PRD 95 Valle Del Sol	311	311	180
PRD 99 Via Allndra	31	31	3
PRD 100 Viejas View	26	26	3
PRD 101 A Hi-Ridge R	9	9	3
PRD 101 Johnson LK	43	43	3
PRD 102 MTN Meadow	197	197	184
PRD 103 Alto Drive	172	172	132
PRD 104 Artesian RO	66	66	6
PRD 105 A Alta Loma D	32	32	10
PRD 105 Alta Loma D	22	22	19
PRD 106 Garrison Ay	49	49	33
PRD 117 Legend Rock	3	3	3
PRD 123 Mizpah Lane	25	25	3
PRD 125 Wrightwood	85	85	4
PRD 126 Sandhurst W	33	33	4
PRD 127 Singing Trails	24	24	3
PRD 130 Wilkes Road	120	120	5
PRD 133 Rnch Creek Rd	20	20	3
PRD 134 Kenora Lane	31	31	3
PRD 1002 Sunny Acres	7		
PRD 1003 Alamo Way	14	14	5
PRD 1005 Eden Valley	59	59	3
PRD 1008 Canter	16	16	3
PRD 1010 Alpine Highlands ZN	167	167	5
PRD 1011 La Cuesta ZN	44	44	3
PRD 1012 8112 Millar	29	29	3
PRD 1013 Singing Trails	33	33	3

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

For the Year Ended June 30, 2016

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
PRD 1014 Lavender PT Lane	\$ 42	42	3
PRD 1015 Landavo Drive ET AL	12	11	4
PRD 1016 El Sereno Way	48	48	2
Total public ways and facilities	6,184	6,174	1,343
Health and sanitation:			
CSA 17 San Dieguito Ambulance	4,386	4,386	3,958
CSA 69 Heartland Paramedics	6,765	6,765	5,854
PRD 122 Otay Mesa East	6	6	
PRD 136 Sundance Detention Basin	49	49	16
Total health and sanitation	11,206	11,206	9,828
Recreation and cultural:			
CSA 26 LMD Zone 2 Julian	53	53	26
CSA 26 Rancho San Diego	137	137	60
CSA 26 San Diego landscape maintenance	115	115	106
CSA 81 Fallbrook Park	255	255	252
CSA 83 San Dieguito	654	573	308
CSA 128 San Miguel Park	519	519	459
CSA 83A 4S Ranch Park	407	407	372
PRD 26 A Cottonwood Village	155	155	126
PRD 26 B Monte Vista	183	183	117
Total recreation and cultural	2,478	2,397	1,826
Capital outlay	21	43	
Debt service:			
Principal	15	15	
Interest	1	2	
Total expenditures	21,647	23,224	14,983
Excess (deficiency) of revenues over (under) expenditures	(4,402)	(5,928)	4,005
Other financing sources (uses):			
Transfers in	401	631	399
Transfers out	(1,788)	(2,098)	(1,806)
Total other financing sources (uses)	(1,387)	(1,467)	(1,407)
Net change in fund balances	(5,789)	(7,395)	2,598
Fund balances at beginning of year	22,046	22,046	22,046
Increase (decrease) in nonspendable inventories		4	4
Fund balances at end of year	\$ 16,257	14,655	24,648

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

For the Year Ended June 30, 2016
 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 310	310	342
Aid from other governmental agencies:			
Federal	4,158	4,158	3,976
Other			300
Total revenues	4,468	4,468	4,618
Expenditures:			
Current:			
General government:			
Edgemoor development fund	898	898	356
Total general government	898	898	356
Total expenditures	898	898	356
Excess (deficiency) of revenues over (under) expenditures	3,570	3,570	4,262
Other financing sources (uses):			
Sale of capital assets	4,729	2,729	1,579
Transfers in		2,000	2,000
Transfers out	(8,565)	(8,565)	(8,565)
Total other financing sources (uses)	(3,836)	(3,836)	(4,986)
Net change in fund balances	(266)	(266)	(724)
Fund balances at beginning of year	4,880	4,880	4,880
Fund balances at end of year	\$ 4,614	4,614	4,156

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

For the Year Ended June 30, 2016
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,281	4,281	4,483
Revenue from use of money and property	23	23	52
Aid from other governmental agencies:			
State	23	23	101
Federal	937	937	1,137
Other	199	199	372
Charges for current services	7,868	7,867	1,794
Other			1
Total revenues	13,331	13,330	7,940
Expenditures:			
Current:			
Public protection:			
Flood control district	8,591	8,591	4,006
Stormwater maintenance, Blackwolf	11	11	4
Stormwater maintenance, Lake Rancho Viejo	208	208	138
Stormwater maintenance, Ponderosa Estates	23	23	4
Total public protection	8,833	8,833	4,152
Capital outlay	9,382	9,382	9,280
Total expenditures	18,215	18,215	13,432
Excess (deficiency) of revenues over (under) expenditures	(4,884)	(4,885)	(5,492)
Net change in fund balances	(4,884)	(4,885)	(5,492)
Fund balances at beginning of year	19,750	19,750	19,750
Increase (decrease) in Nonspendable inventories		4	4
Fund balances at end of year	\$ 14,866	14,869	14,262

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

Harmony Grove Community Facilities District Fund

For the Year Ended June 30, 2016

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$	53	52
Revenue from use of money and property			1
Total revenues		53	53
Expenditures:			
Current:			
Public protection:			
Harmony Grove CFD 08-01 flood ctrl spec tax B		5	
Total public protection		5	
Public ways and facilities:			
Harmony Grove CFD 08-01 oth svcs spec tax B		48	3
Total public ways and facilities		48	3
Total expenditures		53	3
Excess (deficiency) of revenues over (under) expenditures			50
Net change in fund balances			50
Fund balances at beginning of year			0
Fund balances at end of year	\$		50

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, 2016
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Aid from other governmental agencies:			
Other	\$ 150	150	7
Total revenues	150	150	7
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	150	150	7
Total public assistance	150	150	7
Total expenditures	\$ 150	150	7

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

Housing Authority - Other Fund

For the Year Ended June 30, 2016
 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,128	1,128	1,115
Aid from other governmental agencies:			
Federal	117,668	117,535	115,954
Other	3,669	3,669	219
Charges for current services	3,346	3,183	1,871
Other	1,018	1,018	2,540
Total revenues	126,829	126,533	121,699
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	133,929	133,611	121,455
Total public assistance	133,929	133,611	121,455
Debt service:			
Principal	145	145	145
Interest	23	23	19
Total expenditures	134,097	133,779	121,619
Excess (deficiency) of revenues over (under) expenditures	(7,268)	(7,246)	80
Other financing sources (uses):			
Sale of capital assets			545
Total other financing sources (uses)			545
Net change in fund balances	(7,268)	(7,246)	625
Fund balances at beginning of year	22,888	22,888	22,888
Fund balances at end of year	\$ 15,620	15,642	23,513

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, 2016
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		7
Charges for current services	603	603	1,023
Total revenues	603	603	1,030
Expenditures:			
Current:			
Public assistance:			
IHSS public authority	14,039	15,364	15,253
Total public assistance	14,039	15,364	15,253
Total expenditures	14,039	15,364	15,253
Excess (deficiency) of revenues over (under) expenditures	(13,436)	(14,761)	(14,223)
Other financing sources (uses):			
Transfers in	13,437	14,761	14,229
Total other financing sources (uses)	13,437	14,761	14,229
Net change in fund balances	1		6
Fund balances at beginning of year	84	84	84
Fund balances at end of year	\$ 85	84	90

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

For the Year Ended June 30, 2016
 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 283	283	639
Charges for current services	6,135	6,135	192
Total revenues	6,418	6,418	831
Expenditures:			
Current:			
Health and sanitation:			
Duck pond landfill cleanup	14	14	12
Inactive waste site management	6,601	6,602	5,288
Total health and sanitation	6,615	6,616	5,300
Total expenditures	6,615	6,616	5,300
Excess (deficiency) of revenues over (under) expenditures	(197)	(198)	(4,469)
Other financing sources (uses):			
Transfers out	(67)	(67)	(67)
Total other financing sources (uses)	(67)	(67)	(67)
Net change in fund balances	(264)	(265)	(4,536)
Fund balances at beginning of year	60,902	60,902	60,902
Fund balances at end of year	\$ 60,638	60,637	56,366

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

For the Year Ended June 30, 2016
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 3,375	3,375	3,508
Other	200	200	866
Total revenues	3,575	3,575	4,374
Expenditures:			
Current:			
Public protection:			
Probation inmate welfare	595	595	525
Sheriff's inmate welfare - adult detention	3,727	3,995	2,882
Sheriff's inmate welfare - police protection	14	14	1
Total public protection	4,336	4,604	3,408
Capital outlay	34	48	48
Total expenditures	4,370	4,652	3,456
Excess (deficiency) of revenues over (under) expenditures	(795)	(1,077)	918
Other financing sources (uses):			
Transfers in	2,000	2,281	2,366
Transfers out	(3,563)	(3,563)	(3,280)
Total other financing sources (uses)	(1,563)	(1,282)	(914)
Net change in fund balances	(2,358)	(2,359)	4
Fund balances at beginning of year	14,884	14,884	14,884
Increase (decrease) in nonspendable inventories		29	29
Fund balances at end of year	\$ 12,526	12,554	14,917

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

For the Year Ended June 30, 2016
 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 930	930	1,090
Revenue from use of money and property	5	5	10
Aid from other governmental agencies:			
State	8	8	8
Other	1	1	1
Charges for current services	711	711	717
Other			81
Total revenues	1,655	1,655	1,907
Expenditures:			
Current:			
Public ways and facilities:			
San Diego lighting maintenance	2,099	2,099	1,876
Total public ways and facilities	2,099	2,099	1,876
Debt service:			
Principal	131	131	
Interest	47	47	
Total expenditures	2,277	2,277	1,876
Excess (deficiency) of revenues over (under) expenditures	(622)	(622)	31
Other financing sources (uses):			
Issuance of bonds and loans:			
Face value of loans issued	100	100	690
Total other financing sources (uses)	100	100	690
Net change in fund balances	(522)	(522)	721
Fund balances at beginning of year	697	697	697
Increase (decrease) in nonspendable inventories		(35)	(35)
Fund balances at end of year	\$ 175	140	1,383

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

For the Year Ended June 30, 2016
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 16	16	25
Revenue from use of money and property			3
Aid from other governmental agencies:			
State	376	376	399
Charges for current services	1,032	1,032	1,100
Total revenues	1,424	1,424	1,527
Expenditures:			
Current:			
Public protection:			
Agriculture, weights and measures - fish and game	18	18	9
Public works, survey	176	176	3
Total public protection	194	194	12
Health and sanitation:			
Sanitation - waste planning and recycling	1,326	1,681	1,109
Total health and sanitation	1,326	1,681	1,109
Total expenditures	1,520	1,875	1,121
Excess (deficiency) of revenues over (under) expenditures	(96)	(451)	406
Other financing sources (uses):			
Transfers in	100	454	454
Transfers out	(69)	(69)	(67)
Total other financing sources (uses)	31	385	387
Net change in fund balances	(65)	(66)	793
Fund balances at beginning of year	654	654	654
Fund balances at end of year	\$ 589	588	1,447

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

Park Land Dedication Fund

For the Year Ended June 30, 2016
 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 73	73	2,607
Revenue from use of money and property	8	8	93
Total revenues	81	81	2,700
Expenditures:			
Current:			
Recreation and cultural:			
Local Park Planning Area 4 Lincoln Acres	1	1	
Local Park Planning Area 15 Sweetwater	6	6	
Local Park Planning Area 19 Jamul	2	2	1
Local Park Planning Area 20 Spring Valley	7	607	6
Local Park Planning Area 25 Lakeside	18	18	14
Local Park Planning Area 26 Crest	2	2	1
Local Park Planning Area 27 Alpine	7	7	2
Local Park Planning Area 28 Ramona	19	256	54
Local Park Planning Area 29 Escondido	1	1	
Local Park Planning Area 30 San Marcos	1	1	
Local Park Planning Area 31 San Dieguito	4	4	2
Local Park Planning Area 35 Fallbrook	3	128	125
Local Park Planning Area 36 Bonsall	2	2	
Local Park Planning Area 37 Vista	1	1	
Local Park Planning Area 38 Valley Center	64	64	42
Local Park Planning Area 39 Pauma	1	1	
Local Park Planning Area 40 Palomar-Julian	8	8	1
Local Park Planning Area 41 Mount Empire	1	1	
Local Park Planning Area 42 Anza-Borrego	6	6	1
Local Park Planning Area 43 Central Mountain	3	3	2
Local Park Planning Area 45 Valle de Oro	5	5	5
Total recreation and cultural	162	1,124	256
Total expenditures	162	1,124	256
Excess (deficiency) of revenues over (under) expenditures	(81)	(1,043)	2,444
Other financing sources (uses):			
Transfers out	(1,407)	(1,407)	(1,292)
Total other financing sources (uses)	(1,407)	(1,407)	(1,292)
Net change in fund balances	(1,488)	(2,450)	1,152
Fund balances at beginning of year	13,706	13,706	13,706
Fund balances at end of year	\$ 12,218	11,256	14,858

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

For the Year Ended June 30, 2016
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 5,000	5,000	5,993
Revenue from use of money and property	434	434	810
Aid from other governmental agencies:			
State	80,689	84,716	77,071
Federal	8,635	8,677	3,186
Other	2	90	155
Charges for current services	10,182	17,757	19,480
Other	7,523	1,470	3,950
Total revenues	112,465	118,144	110,645
Expenditures:			
Current:			
Public ways and facilities:			
Public works, road	112,765	119,014	63,776
Total public ways and facilities	112,765	119,014	63,776
Capital outlay	49,170	49,290	49,204
Total expenditures	161,935	168,304	112,980
Excess (deficiency) of revenues over (under) expenditures	(49,470)	(50,160)	(2,335)
Other financing sources (uses):			
Transfers in	5,439	6,130	6,130
Transfers out	(2,679)	(2,679)	(2,595)
Total other financing sources (uses)	2,760	3,451	3,535
Net change in fund balances	(46,710)	(46,709)	1,200
Fund balances at beginning of year	134,420	134,420	134,420
Increase (decrease) in nonspendable inventories		424	424
Fund balances at end of year	\$ 87,710	88,135	136,044

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 was established to provide sewer service, maintenance, and repairs of wastewater infrastructure to customers in the unincorporated county. The County Board of Supervisors serves as the District's Board of Directors for governance matters.

COMBINING STATEMENT OF NET POSITION
ENTERPRISE FUNDSJune 30, 2016
(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 14,990	3,029	55,289	73,308
Receivables, net	3,229	5	98	3,332
Due from other funds		195	28	223
Inventories		270	3	273
Total current assets	18,219	3,499	55,418	77,136
Noncurrent assets:				
Due from other funds	3,790			3,790
Capital assets:				
Land	10,504		1,089	11,593
Construction in progress	6,318		2,930	9,248
Buildings and improvements	117,583		12,055	129,638
Equipment	1,464	249	299	2,012
Software	101			101
Road infrastructure	9,679			9,679
Sewer infrastructure			99,093	99,093
Accumulated depreciation/amortization	(46,779)	(239)	(46,893)	(93,911)
Total noncurrent assets	102,660	10	68,573	171,243
Total assets	120,879	3,509	123,991	248,379
DEFERRED OUTFLOWS OF RESOURCES				
Pension:				
Changes in proportionate share of contributions	41		43	84
Contributions to the pension plan subsequent to the measurement date	763		798	1,561
Changes of assumptions or other inputs	480		540	1,020
Net difference between projected and actual earnings on pension plan investments	211		303	514
Difference between expected and actual experience in the total pension liability	12		14	26
Total deferred outflows of resources	1,507		1,698	3,205

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**COMBINING STATEMENT OF NET POSITION
 ENTERPRISE FUNDS**

June 30, 2016
 (In Thousands)

(Continued)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
LIABILITIES				
Current liabilities:				
Accounts payable	1,158	673	95	1,926
Accrued payroll	160		200	360
Due to other funds	240	164	175	579
Unearned revenue	234			234
Loans payable	171			171
Compensated absences	85		87	172
Total current liabilities	2,048	837	557	3,442
Noncurrent liabilities:				
Compensated absences	121		123	244
Net pension liability	5,539		5,898	11,437
Total noncurrent liabilities	5,660		6,021	11,681
Total liabilities	7,708	837	6,578	15,123
DEFERRED INFLOWS OF RESOURCES				
Pension:				
Difference between expected and actual experience in the total pension liability	420		449	869
Total deferred inflows of resources	420		449	869
NET POSITION				
Net investment in capital assets	98,699	10	68,573	167,282
Unrestricted net position	15,559	2,662	50,089	68,310
Total net position	\$ 114,258	2,672	118,662	235,592

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

 For the Year Ended June 30, 2016
 (In Thousands)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
Operating revenues:				
Charges for current services	\$ 12,044		26,719	38,763
Other	84	8,698		8,782
Total operating revenues	12,128	8,698	26,719	47,545
Operating expenses:				
Salaries and employee benefits	3,614		4,317	7,931
Repairs and maintenance	1,117	18	4,870	6,005
Equipment rental	571	7	847	1,425
Sewage processing			14,210	14,210
Contracted services	4,614	2,857	1,026	8,497
Depreciation/amortization	3,722	1	2,186	5,909
Utilities	273		34	307
Cost of material		2,254		2,254
Fuel	56	5		61
Other	493	220	1,305	2,018
Total operating expenses	14,460	5,362	28,795	48,617
Operating income (loss)	(2,332)	3,336	(2,076)	(1,072)
Nonoperating revenues (expenses):				
Grants	3,513			3,513
Investment earnings	1,252	20	350	1,622
Interest expense	(27)			(27)
Gain (loss) on disposal of assets	(6)	1		(5)
Total nonoperating revenues (expenses)	4,732	21	350	5,103
Income (loss) before capital contributions and transfers	2,400	3,357	(1,726)	4,031
Transfers in	50		609	659
Transfers out	(831)	(3,062)	(480)	(4,373)
Change in net position	1,619	295	(1,597)	317
Net position (deficits) at beginning of year	112,639	2,377	120,259	235,275
Net position (deficits) at end of year	\$ 114,258	2,672	118,662	235,592

**COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS**

For the Year Ended June 30, 2016
(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 12,267	9,316	20,040	41,623
Cash received from other funds	7		7,000	7,007
Cash payments to suppliers	(4,315)	(5,382)	(22,681)	(32,378)
Cash payments to employees	(3,692)		(4,388)	(8,080)
Cash payments to other funds	(2,376)		(1,654)	(4,030)
Net cash provided (used) by operating activities	1,891	3,934	(1,683)	4,142
Cash flows from noncapital financing activities:				
Operating grants	3,140			3,140
Transfers from other funds	50		609	659
Transfers to other funds	(831)	(3,062)	(480)	(4,373)
Other noncapital (decreases)	(25)			(25)
Net cash provided (used) by noncapital financing activities	2,334	(3,062)	129	(599)
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(4,478)		(593)	(5,071)
Proceeds from sale of assets		1		1
Principal paid on long-term debt	(304)			(304)
Interest paid on long-term debt	(27)			(27)
Net cash provided (used) by capital and related financing activities	(4,809)	1	(593)	(5,401)
Cash flows from investing activities:				
Investment earnings	1,245	15	325	1,585
Net increase (decrease) in cash and cash equivalents	661	888	(1,822)	(273)
Cash and cash equivalents - beginning of year	14,329	2,141	57,111	73,581
Cash and cash equivalents - end of year	14,990	3,029	55,289	73,308
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(2,332)	3,336	(2,076)	(1,072)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivables	(1)	618	320	937
Decrease (increase) in due from other funds		(195)		(195)
Decrease (increase) in inventory		(49)		(49)
Increase (decrease) in accounts payable	587	119	(2,081)	(1,375)
Increase (decrease) in accrued payroll	25		33	58
Increase (decrease) in due to other funds	(156)	104	39	(13)
Increase (decrease) in unearned revenue	149			149
Increase (decrease) in compensated absences	(18)		(5)	(23)
Pension expense	(85)		(99)	(184)
Depreciation/amortization	3,722	1	2,186	5,909
Total adjustments	4,223	598	393	5,214
Net cash provided (used) by operating activities	1,891	3,934	(1,683)	4,142
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	\$ 355		14	369



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 Inactive Wastesites; 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.

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COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDSJune 30, 2016
(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	\$ 139,433	12,567	21,848	18,873	39,836
Receivables, net	198	610	241	88	61
Due from other funds	3,163	9,083	3,429	15,323	
Inventories		29	870		
Total current assets	142,794	22,289	26,388	34,284	39,897
Noncurrent assets:					
Capital assets:					
Buildings and improvements			2,963		
Equipment		6,513	109,900		
Software		440	213		
Accumulated depreciation/amortization		(2,301)	(70,144)		
Total noncurrent assets		4,652	42,932		
Total assets	142,794	26,941	69,320	34,284	39,897
DEFERRED OUTFLOWS OF RESOURCES					
Pension:					
Changes in proportionate share of contributions		298	57		
Contributions to the pension plan subsequent to the measurement date		5,598	1,061		
Changes of assumptions or other inputs		3,579	698		
Net difference between projected and actual earnings on pension plan investments		1,712	360		
Difference between expected and actual experience in the total pension liability		90	17		
Total deferred outflows of resources		11,277	2,193		

Continued on next page ►►►

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

June 30, 2016
(In Thousands)

(Continued)	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
LIABILITIES					
Current liabilities:					
Accounts payable	4,673	7,977	2,111	23,428	17
Accrued payroll		1,333	265		
Accrued interest		1			
Due to other funds	1,189	902	832	1,721	1,427
Unearned revenue		534	1		
Loans payable		1,067			
Capital lease payable		38			
Compensated absences		702	96		
Claims and judgments	27,967				15,578
Total current liabilities	33,829	12,554	3,305	25,149	17,022
Noncurrent liabilities:					
Loans payable		1,647			
Capital lease payable		13			
Compensated absences		1,002	137		
Claims and judgments	147,365				22,585
Noncurrent liabilities:					
Net pension liability		40,644	7,784		
Total noncurrent liabilities	147,365	43,306	7,921		22,585
Total liabilities	181,194	55,860	11,226	25,149	39,607
DEFERRED INFLOWS OF RESOURCES					
Pension:					
Difference between expected and actual experience in the total pension liability		3,079	592		
Total deferred inflows of resources		3,079	592		
NET POSITION					
Net investment in capital assets		4,601	42,932		
Unrestricted net position	(38,400)	(25,322)	16,763	9,135	290
Total net position (deficits)	\$ (38,400)	(20,721)	59,695	9,135	290

Continued on next page 

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

 June 30, 2016
 (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	\$ 6,663	19,910	501	259,631
Receivables, net	9	28		1,235
Due from other funds	856	2		31,856
Inventories	2			901
Total current assets	7,530	19,940	501	293,623
Noncurrent assets:				
Capital assets:				
Buildings and improvements				2,963
Equipment	220	32,721		149,354
Software	397			1,050
Accumulated depreciation/amortization	(345)	(17,658)		(90,448)
Total noncurrent assets	272	15,063		62,919
Total assets	7,802	35,003	501	356,542
DEFERRED OUTFLOWS OF RESOURCES				
Pension:				
Changes in proportionate share of contributions	62			417
Contributions to the pension plan subsequent to the measurement date	1,175			7,834
Changes of assumptions or other inputs	790			5,067
Net difference between projected and actual earnings on pension plan investments	437			2,509
Difference between expected and actual experience in the total pension liability	20			127
Total deferred outflows of resources	2,484			15,954

 Continued on next page 

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

June 30, 2016
(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
LIABILITIES				
Current liabilities:				
Accounts payable	29	84		38,319
Accrued payroll	288			1,886
Accrued interest				1
Due to other funds	271	453		6,795
Unearned revenue				535
Loans payable				1,067
Capital lease payable				38
Compensated absences	180			978
Claims and judgments				43,545
Total current liabilities	768	537		93,164
Noncurrent liabilities:				
Loans payable				1,647
Capital lease payable				13
Compensated absences	258			1,397
Claims and judgments				169,950
Noncurrent liabilities:				
Net pension liability	8,666			57,094
Total noncurrent liabilities	8,924			230,101
Total liabilities	9,692	537		323,265
DEFERRED INFLOWS OF RESOURCES				
Pension:				
Difference between expected and actual experience in the total pension liability	658			4,329
Total deferred inflows of resources	658			4,329
NET POSITION				
Net investment in capital assets	272	15,063		62,868
Unrestricted net position	(336)	19,403	501	(17,966)
Total net position (deficits)	\$ (64)	34,466	501	44,902

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

 For the Year Ended June 30, 2016
 (In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
Operating revenues:					
Charges for current services	\$ 46,297	116,564	38,324	140,402	21,275
Other	114	2,025	339	3	
Total operating revenues	46,411	118,589	38,663	140,405	21,275
Operating expenses:					
Salaries and employee benefits		28,989	5,913		
Repairs and maintenance		35,489	8,935		
Equipment rental		66	115		
Contracted services	11,425	25,494	1,597	143,623	9,156
Depreciation/amortization		470	10,901	93	
Utilities		24,726	207		
Cost of material		4,310	146		
Claims and judgments	31,942				10,764
Fuel		237	7,910		
Other		3,467	2,040	283	3
Total operating expenses	43,367	123,248	37,764	143,999	19,923
Operating income (loss)	3,044	(4,659)	899	(3,594)	1,352
Nonoperating revenues (expenses):					
Grants		3,517			
Investment earnings	859	6	143	14	269
Interest expense		(49)			
Gain (loss) on disposal of assets		(63)	431		
Total nonoperating revenues (expenses)	859	3,411	574	14	269
Income (loss) before capital contributions and transfers	3,903	(1,248)	1,473	(3,580)	1,621
Capital contributions		20	447		
Transfers in	270	1,916	1,601	5,209	
Transfers out		(1,208)	(232)		
Change in net position	4,173	(520)	3,289	1,629	1,621
Net position (deficits) at beginning of year	(42,573)	(20,201)	56,406	7,506	(1,331)
Net position (deficits) at end of year	\$ (38,400)	(20,721)	59,695	9,135	290

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

For the Year Ended June 30, 2016
(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Operating revenues:				
Charges for current services	\$ 8,729	8,091		379,682
Other	1,205			3,686
Total operating revenues	9,934	8,091		383,368
Operating expenses:				
Salaries and employee benefits	6,070			40,972
Repairs and maintenance	84	3,068		47,576
Equipment rental	34			215
Contracted services	1,513	487		193,295
Depreciation/amortization	133	2,576		14,173
Utilities	67			25,000
Cost of material				4,456
Claims and judgments				42,706
Fuel		1,004		9,151
Other	738			6,531
Total operating expenses	8,639	7,135		384,075
Operating income (loss)	1,295	956		(707)
Nonoperating revenues (expenses):				
Grants				3,517
Investment earnings	31	119	1	1,442
Interest expense				(49)
Gain (loss) on disposal of assets		341		709
Total nonoperating revenues (expenses)	31	460	1	5,619
Income (loss) before capital contributions and transfers	1,326	1,416	1	4,912
Capital contributions		1		468
Transfers in	833	1,896		11,725
Transfers out	(262)			(1,702)
Change in net position	1,897	3,313	1	15,403
Net position (deficits) at beginning of year	(1,961)	31,153	500	29,499
Net position (deficits) at end of year	\$ (64)	34,466	501	44,902

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**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS**For the Year Ended June 30, 2016
(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	\$ 114	4,101	1,518	357	
Cash received from other funds	46,019	111,710	37,731	138,840	21,275
Cash payments to suppliers	(1,545)	(86,398)	(18,246)	(143,667)	(2,220)
Cash payments to employees		(29,415)	(6,008)		
Cash payments to other funds	(9,868)	(3,591)	(3,859)		(7,129)
Cash paid for claims and judgments	(23,486)				(10,507)
Other payments		(88)			(2)
Net cash provided (used) by operating activities	11,234	(3,681)	11,136	(4,470)	1,417
Cash flows from noncapital financing activities:					
Operating grants		3,833			
Transfers from other funds	270	1,916	1,601	5,209	
Transfers to other funds		(1,208)	(232)		
Payments received on advances to other funds					
Principal paid on long-term debt		(992)			
Interest paid on long-term debt		(45)			
Proceeds from loans		1,283			
Net cash provided (used) by noncapital financing activities	270	4,787	1,369	5,209	
Cash flows from capital and related financing activities:					
Capital contributions			225		
Acquisition of capital assets			(12,632)		
Proceeds from sale of assets			686		
Principal paid on capital lease		(33)			
Interest paid on long-term debt		(4)			
Net cash provided (used) by capital and related financing activities		(37)	(11,721)		
Cash flows from investing activities:					
Investment earnings	785	8	135	13	247
Net increase (decrease) in cash and cash equivalents	12,289	1,077	919	752	1,664
Cash and cash equivalents - beginning of year	127,144	11,490	20,929	18,121	38,172
Cash and cash equivalents - end of year	139,433	12,567	21,848	18,873	39,836

Continued on next page 

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

For the Year Ended June 30, 2016
(In Thousands)

(Continued)	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	3,044	(4,659)	899	(3,594)	1,352
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Decrease (increase) in accounts receivables		198	65	11	
Decrease (increase) in due from other funds	(278)	(3,092)	521	(1,598)	
Decrease (increase) in inventory		6	170		
Increase (decrease) in accounts payable	(286)	3,597	(1,623)	(138)	(196)
Increase (decrease) in accrued payroll		237	50		
Increase (decrease) in due to other funds	298	84	295	756	5
Increase (decrease) in unearned revenue		116			
Increase (decrease) in compensated absences		11	(16)		
Increase (decrease) in claims and judgments	8,456				256
Pension expense		(649)	(126)		
Depreciation/amortization		470	10,901	93	
Total adjustments	8,190	978	10,237	(876)	65
Net cash provided (used) by operating activities	11,234	(3,681)	11,136	(4,470)	1,417
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable			925		
Governmental contributions of capital assets	\$	20	222		

Continued on next page 

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**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS**For the Year Ended June 30, 2016
(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	\$ 1,208			7,298
Cash received from other funds	8,384	8,092		372,051
Cash payments to suppliers	(261)	(50)		(252,387)
Cash payments to employees	(6,098)			(41,521)
Cash payments to other funds	(2,014)	(4,490)		(30,951)
Cash paid for claims and judgments				(33,993)
Other payments				(90)
Net cash provided (used) by operating activities	1,219	3,552		20,407
Cash flows from noncapital financing activities:				
Operating grants				3,833
Transfers from other funds	833	1,896		11,725
Transfers to other funds	(262)			(1,702)
Payments received on advances to other funds			15	15
Principal paid on long-term debt				(992)
Interest paid on long-term debt				(45)
Proceeds from loans				1,283
Net cash provided (used) by noncapital financing activities	571	1,896	15	14,117
Cash flows from capital and related financing activities:				
Capital contributions				225
Acquisition of capital assets		(2,546)		(15,178)
Proceeds from sale of assets		606		1,292
Principal paid on capital lease				(33)
Interest paid on long-term debt				(4)
Net cash provided (used) by capital and related financing activities		(1,940)		(13,698)
Cash flows from investing activities:				
Investment earnings	26	107	1	1,322
Net increase (decrease) in cash and cash equivalents	1,816	3,615	16	22,148
Cash and cash equivalents - beginning of year	4,847	16,295	485	237,483
Cash and cash equivalents - end of year	6,663	19,910	501	259,631

Continued on next page 

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

For the Year Ended June 30, 2016
(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	1,295	956		(707)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivables				274
Decrease (increase) in due from other funds	(341)	1		(4,787)
Decrease (increase) in inventory	1			177
Increase (decrease) in accounts payable	17	3		1,374
Increase (decrease) in accrued payroll	58			345
Increase (decrease) in due to other funds	127	16		1,581
Increase (decrease) in unearned revenue				116
Increase (decrease) in compensated absences	73			68
Increase (decrease) in claims and judgments				8,712
Pension expense	(144)			(919)
Depreciation/amortization	133	2,576		14,173
Total adjustments	(76)	2,596		21,114
Net cash provided (used) by operating activities	1,219	3,552		20,407
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable		81		1,006
Governmental contributions of capital assets	\$	1		243



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, 2016
 (In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Pooled cash and investments	\$ 60,738	17,886,154	17,885,022	61,870
Receivables:				
Investment earnings receivable	442	4,573	4,354	661
Due from other government agencies		64,894	64,894	
Taxes receivable		6,181,753	6,181,753	
Total assets	61,180	24,137,374	24,136,023	62,531
LIABILITIES				
Accounts payable	686	1,648,013	1,647,992	707
Due to other governments	60,494	21,429,890	21,428,560	61,824
Total liabilities	61,180	23,077,903	23,076,552	62,531
OTHER AGENCY FUNDS				
ASSETS				
Pooled cash and investments	329,346	20,006,336	20,011,084	324,598
Cash with fiscal agents	856	9,395	9,710	541
Receivables:				
Accounts receivable	11	1,412		1,423
Investment earnings receivable	7,777	16,149	8,588	15,338
Total assets	337,990	20,033,292	20,029,382	341,900
LIABILITIES				
Accounts payable	27,556	2,272,963	2,265,640	34,879
Warrants outstanding	194,389	9,583,174	9,608,203	169,360
Due to other governments	116,045	2,348,132	2,326,516	137,661
Total liabilities	337,990	14,204,269	14,200,359	341,900
TOTAL AGENCY FUNDS				
ASSETS				
Pooled cash and investments	390,084	37,892,490	37,896,106	386,468
Cash with fiscal agents	856	9,395	9,710	541
Receivables:				
Accounts receivable	11	1,412		1,423
Investment earnings receivable	8,219	20,722	12,942	15,999
Due from other government agencies		64,894	64,894	
Taxes receivable		6,181,753	6,181,753	
Total assets	399,170	44,170,666	44,165,405	404,431
LIABILITIES				
Accounts payable	28,242	3,920,976	3,913,632	35,586
Warrants outstanding	194,389	9,583,174	9,608,203	169,360
Due to other governments	176,539	23,778,022	23,755,076	199,485
Total liabilities	\$ 399,170	37,282,172	37,276,911	404,431