



*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.

Community Facilities District Funds - Other

These funds were established to provide services such as fire protection and suppression, emergency response, and the operation and maintenance of the facilities needed to provide those services for citizens residing within that specific district. CFDs are funded by special taxes levied on citizens residing within the district. These funds are restricted for fire protection and suppression, emergency response, and the operation and maintenance of facilities.

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.

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, 2017
 (In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 349,571	1,646	6,475	357,692
Receivables, net	76,702	7	627	77,336
Property taxes receivables, net	582			582
Due from other funds	9,010	522	6,281	15,813
Inventories	1,824			1,824
Deposits with others	15			15
Prepaid items	244			244
Restricted assets:				
Cash with fiscal agents	205		105	310
Investments with fiscal agents	45,469	18,474		63,943
Lease receivable		2,671		2,671
Total assets	483,622	23,320	13,488	520,430

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**COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2017
 (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	9,735	8	7,429	17,172
Accrued payroll	1,519			1,519
Due to other funds	11,777	75	6,059	17,911
Unearned revenue	9,125			9,125
Total liabilities	32,156	83	13,488	45,727
DEFERRED INFLOW OF RESOURCES				
Non-pension:				
Property taxes received in advance	555			555
Air Quality State Moyer Program	935			935
Housing Administrative Cost Allowance	407			407
Unavailable revenue	55,637	2,671		58,308
Total deferred inflows of resources	57,534	2,671		60,205
FUND BALANCES				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids	4,223			4,223
Inventories and deposits with others	1,839			1,839
Restricted for:				
Creditors - Debt service	45,539	20,566		66,105
Grantors - Housing assistance	17,887			17,887
Laws or regulations of other governments:				
Future road improvements	123,659			123,659
Fund purpose	112,816			112,816
Other purposes	13,775			13,775
Committed to:				
Landfill closure, postclosure and landfill maintenance	72,716			72,716
Assigned to:				
Legislative and administrative services	1,478			1,478
Total fund balances	393,932	20,566		414,498
Total liabilities, deferred inflows of resources and fund balances	\$ 483,622	23,320	13,488	520,430

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDSJune 30, 2017
(In Thousands)

	Air Pollution Fund	Asset Forfeiture Program Fund	Community Facilities District Funds - Other	County Library Fund	County Low and Moderate Income Housing Asset Fund	County Service District Funds
ASSETS						
Pooled cash and investments	\$ 26,832	10,081	625	15,342	163	28,202
Receivables, net	2,585	30	2	97	4,258	357
Property taxes receivables, net			22	438		54
Due from other funds	5	2		607	562	17
Inventories	198	98		39		74
Deposits with others						
Prepaid items					2	
Restricted assets:						
Cash with fiscal agents						
Investments with fiscal agents						
Total assets	29,620	10,211	649	16,523	4,985	28,704

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Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego / Comprehensive Annual Financial Report / For the year ended June 30, 2017

COMBINING BALANCE SHEET						
NONMAJOR GOVERNMENTAL FUNDS						
SPECIAL REVENUE FUNDS						
June 30, 2017 (In Thousands)						
(Continued)	Air Pollution Fund	Asset Forfeiture Program Fund	Community Facilities District Funds -Other	County Library Fund	County Low and Moderate Income Housing Asset Fund	County Service District Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	970	105		1,026		1,804
Accrued payroll	275			419		
Due to other funds	355	32		726		345
Unearned revenue	4,416	4		11	39	
Total liabilities	6,016	141		2,182	39	2,149
DEFERRED INFLOWS OF RESOURCES						
Non-pension:						
Property taxes received in advance				420		62
Air Quality State Moyer Program	935					
Housing Administrative Cost Allowance						
Unavailable revenue				375	842	40
Total deferred inflows of resources	935			795	842	102
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids					3,981	
Inventories and deposits with others	198	98		39		74
Restricted for:						
Creditors - Debt service						
Grantors - Housing assistance						
Laws or regulations of other governments:						
Future road improvements						
Fund purpose	22,471	9,972	649	12,029	123	26,379
Other purposes						
Committed to:						
Landfill postclosure and landfill maintenance						
Assigned to:						
Legislative and administrative services				1,478		
Total fund balances	22,669	10,070	649	13,546	4,104	26,453
Total liabilities, deferred inflows of resources and fund balances	\$ 29,620	10,211	649	16,523	4,985	28,704

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COMBINING BALANCE SHEET							
NONMAJOR GOVERNMENTAL FUNDS							
SPECIAL REVENUE FUNDS							
June 30, 2017							
(In Thousands)							
(Continued)	Edgemoor Development Fund	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	
ASSETS							
Pooled cash and investments	\$ 2,271	13,332	138	407	13,980	73	
Receivables, net	2,872	672		17,504	7,973	1	
Property taxes receivables, net		54					
Due from other funds		57			91	346	
Inventories							
Deposits with others					15		
Prepaid items					1		
Restricted assets:							
Cash with fiscal agents					205		
Investments with fiscal agents					180		
Total assets	5,143	14,115	138	17,911	22,445	420	

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COMBINING BALANCE SHEET						
NONMAJOR GOVERNMENTAL FUNDS						
SPECIAL REVENUE FUNDS						
June 30, 2017						
(In Thousands)						
(Continued)	Edgemoor Development Fund	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
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	6	174			415	42
Accrued payroll						83
Due to other funds	5	133			2,711	199
Unearned revenue					1,099	
Total liabilities	11	307			4,225	324
DEFERRED INFLOWS OF RESOURCES						
Non-pension:						
Property taxes received in advance		59				
Air Quality State Moyer Program						
Housing Administrative Cost Allowance				407		
Unavailable revenue		41		17,504		
Total deferred inflows of resources		100		17,911		
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids					1	
Inventories and deposits with others					15	
Restricted for:						
Creditors - Debt service					250	
Grantors - Housing assistance					17,887	
Laws or regulations of other governments:						
Future road improvements						
Fund purpose	5,132		138			96
Other purposes		13,708			67	
Committed to:						
Landfill postclosure and landfill maintenance						
Assigned to:						
Legislative and administrative services						
Total fund balances	5,132	13,708	138		18,220	96
Total liabilities, deferred inflows of resources and fund balances	\$ 5,143	14,115	138	17,911	22,445	420

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COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDSJune 30, 2017
(In Thousands)

(Continued)	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund	Other Special Revenue Funds	Park Land Dedication Fund
ASSETS					
Pooled cash and investments	\$ 72,921	14,665	2,276	1,686	16,778
Receivables, net	284	262	7	102	49
Property taxes receivables, net			14		
Due from other funds	5	1,031		1	
Inventories		91	8		
Deposits with others					
Prepaid items					
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents					
Total assets	73,210	16,049	2,305	1,789	16,827

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COMBINING BALANCE SHEET

**NONMAJOR GOVERNMENTAL FUNDS
 SPECIAL REVENUE FUNDS**

June 30, 2017
 (In Thousands)

(Continued)

	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund	Other Special Revenue Funds	Park Land Dedication Fund
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	409	360	122	38	5
Accrued payroll	32			9	
Due to other funds	53	361	9	13	3
Unearned revenue				99	
Total liabilities	494	721	131	159	8
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Property taxes received in advance			14		
Air Quality State Moyer Program					
Housing Administrative Cost Allowance					
Unavailable revenue			11		
Total deferred inflows of resources			25		
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids					
Inventories and deposits with others		91	8		
Restricted for:					
Creditors - Debt service					
Grantors - Housing assistance					
Laws or regulations of other governments:					
Future road improvements					
Fund purpose		15,237	2,141	1,630	16,819
Other purposes					
Committed to:					
Landfill postclosure and landfill maintenance	72,716				
Assigned to:					
Legislative and administrative services					
Total fund balances	72,716	15,328	2,149	1,630	16,819
Total liabilities, deferred inflows of resources and fund balances	\$ 73,210	16,049	2,305	1,789	16,827

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COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDSJune 30, 2017
(In Thousands)

(Continued)		Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
ASSETS				
Pooled cash and investments	\$	129,799		349,571
Receivables, net		26,064	13,583	76,702
Property taxes receivables, net				582
Due from other funds		6,286		9,010
Inventories		1,316		1,824
Deposits with others				15
Prepaid items		241		244
Restricted assets:				
Cash with fiscal agents				205
Investments with fiscal agents			45,289	45,469
Total assets		163,706	58,872	483,622

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Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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COMBINING BALANCE SHEET			
NONMAJOR GOVERNMENTAL FUNDS			
SPECIAL REVENUE FUNDS			
June 30, 2017			
(In Thousands)			
(Continued)	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	4,259		9,735
Accrued payroll	701		1,519
Due to other funds	6,832		11,777
Unearned revenue	3,457		9,125
Total liabilities	15,249		32,156
DEFERRED INFLOWS OF RESOURCES			
Non-pension:			
Property taxes received in advance			555
Air Quality State Moyer Program			935
Housing Administrative Cost Allowance			407
Unavailable revenue	23,241	13,583	55,637
Total deferred inflows of resources	23,241	13,583	57,534
FUND BALANCES			
Nonspendable:			
Not in spendable form:			
Loans, due from other funds and prepaids	241		4,223
Inventories and deposits with others	1,316		1,839
Restricted for:			
Creditors - Debt service		45,289	45,539
Grantors - Housing assistance			17,887
Laws or regulations of other governments:			
Future road improvements	123,659		123,659
Fund purpose			112,816
Other purposes			13,775
Committed to:			
Landfill postclosure and landfill maintenance			72,716
Assigned to:			
Legislative and administrative services			1,478
Total fund balances	125,216	45,289	393,932
Total liabilities, deferred inflows of resources and fund balances	\$ 163,706	58,872	483,622

COMBINING BALANCE SHEET					
NONMAJOR GOVERNMENTAL FUNDS					
DEBT SERVICE FUNDS					
June 30, 2017 (In Thousands)					
	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds	
ASSETS					
Pooled cash and investments	\$	126	649	871	1,646
Receivables, net			3	4	7
Due from other funds		522			522
Restricted assets:					
Investments with fiscal agents		6	5,968	12,500	18,474
Lease receivable			2,671		2,671
Total assets		654	9,291	13,375	23,320
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable		5	3		8
Due to other funds		75			75
Total liabilities		80	3		83
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Unavailable revenue			2,671		2,671
Total deferred inflows of resources			2,671		2,671
FUND BALANCES					
Restricted for:					
Creditors - Debt service		574	6,617	13,375	20,566
Total Fund Balance		574	6,617	13,375	20,566
Total liabilities, deferred inflows of resources and fund balances	\$	654	9,291	13,375	23,320

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
 June 30, 2017
 (In Thousands)

		Capital Outlay Fund	Total Capital Projects Funds
ASSETS			
Pooled cash and investments	\$	6,475	6,475
Receivables, net		627	627
Due from other funds		6,281	6,281
Restricted Assets:			
Cash with fiscal agents		105	105
Total assets		13,488	13,488
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable		7,429	7,429
Due to other funds		6,059	6,059
Total liabilities		13,488	13,488
Total liabilities, deferred inflows of resources and fund balances	\$	13,488	13,488

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2017

(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 46,565			46,565
Licenses, permits and franchise fees	15,509			15,509
Fines, forfeitures and penalties	1,878			1,878
Revenue from use of money and property	6,330	1,567	303	8,200
Aid from other governmental agencies:				
State	69,576		283	69,859
Federal	135,240		841	136,081
Other	21,452			21,452
Charges for current services	30,502		38	30,540
Other	31,792	6,002	559	38,353
Total revenues	358,844	7,569	2,024	368,437
Expenditures:				
Current:				
General government	521	502	190	1,213
Public protection	9,685			9,685
Public ways and facilities	71,356			71,356
Health and sanitation	43,332			43,332
Public assistance	151,165			151,165
Education	38,660			38,660
Recreation and cultural	2,787			2,787
Capital outlay	31,849		57,062	88,911
Debt service:				
Principal	4,550	45,080		49,630
Interest	23,365	37,374		60,739
Total expenditures	377,270	82,956	57,252	517,478
Excess (deficiency) of revenues over (under) expenditures	(18,426)	(75,387)	(55,228)	(149,041)
Other financing sources (uses):				
Sale of capital assets	22			22
Transfers in	47,510	75,471	56,517	179,498
Transfers out	(18,157)		(7,963)	(26,120)
Total other financing sources (uses)	29,375	75,471	48,554	153,400
Net change in fund balances	10,949	84	(6,674)	4,359
Fund balances at beginning of year	382,816	20,482	6,674	409,972
Increase (decrease) in nonspendable inventories	167			167
Fund balances at end of year	\$ 393,932	20,566		414,498

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES						
NONMAJOR GOVERNMENTAL FUNDS						
SPECIAL REVENUE FUNDS						
For the Year Ended June 30, 2017						
(In Thousands)						
	Air Pollution Fund	Asset Forfeiture Program Fund	Community Facilities District Funds - Other	County Library Fund	County Low and Moderate Income Housing Asset Fund	County Service District Funds
Revenues:						
Taxes	\$		649	34,138		5,658
Licenses, permits and franchise fees	7,237					
Fines, forfeitures and penalties	1,321	421				1
Revenue from use of money and property	153	55		64	11	213
Aid from other governmental agencies:						
State	6,849			346		27
Federal	2,332	855		2		161
Other	11,371			5,086		4,276
Charges for current services	658			865		8,479
Other	60	198		255	6	846
Total revenues	29,981	1,529	649	40,756	17	19,661
Expenditures:						
Current:						
General government						198
Public protection		565				2,785
Public ways and facilities						1,073
Health and sanitation	26,508					10,283
Public assistance					32	
Education				38,660		
Recreation and cultural						1,926
Capital outlay	782	120		277		44
Debt service:						
Principal						
Interest						
Total expenditures	27,290	685		38,937	32	16,309
Excess (deficiency) of revenues over (under) expenditures	2,691	844	649	1,819	(15)	3,352
Other financing sources (uses):						
Sale of capital assets	22					
Transfers in	150			597		400
Transfers out	(617)	(80)		(873)		(1,968)
Total other financing sources (uses)	(445)	(80)		(276)		(1,568)
Net change in fund balances	2,246	764	649	1,543	(15)	1,784
Fund balances at beginning of year	20,423	9,324		12,002	4,119	24,648
Increase (decrease) in nonspendable inventories		(18)		1		21
Fund balances at end of year	\$ 22,669	10,070	649	13,546	4,104	26,453

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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, 2017

(In Thousands)

(Continued)	Edgemoor Development Fund	Flood Control District Fund	Harmony Grove Community Facilities District Fund	Housing Authority - Low and Moderate Income Housing Asset Fund	Housing Authority - Other Fund
Revenues:					
Taxes	\$	4,716	257		
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	254		2		1,104
Aid from other governmental agencies:					
State		34			
Federal	3,138				126,193
Other		332		19	86
Charges for current services		857			1,918
Other					1,773
Total revenues	3,392	5,939	259	19	131,074
Expenditures:					
Current:					
General government	203				
Public protection		3,736			
Public ways and facilities			171		
Health and sanitation					
Public assistance				19	136,205
Education					
Recreation and cultural					
Capital outlay		2,753			
Debt service:					
Principal					146
Interest					16
Total expenditures	203	6,489	171	19	136,367
Excess (deficiency) of revenues over (under) expenditures	3,189	(550)	88		(5,293)
Other financing sources (uses):					
Sale of capital assets					
Transfers in	6,307				
Transfers out	(8,520)				
Total other financing sources (uses)	(2,213)				
Net change in fund balances	976	(550)	88		(5,293)
Fund balances at beginning of year	4,156	14,262	50		23,513
Increase (decrease) in nonspendable inventories		(4)			
Fund balances at end of year	\$ 5,132	13,708	138		18,220

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, 2017
(In Thousands)

(Continued)	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund	Other Special Revenue Funds
Revenues:					
Taxes	\$			1,147	
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					135
Revenue from use of money and property	16	588	2,838	8	
Aid from other governmental agencies:					
State				8	359
Federal					
Other				2	
Charges for current services	1,180	202	3	1,515	1,019
Other			294		
Total revenues	1,196	790	3,135	2,680	1,513
Expenditures:					
Current:					
General government					
Public protection			2,480		119
Public ways and facilities				364	
Health and sanitation		5,397			1,144
Public assistance	14,909				
Education					
Recreation and cultural					
Capital outlay		119		1,391	
Debt service:					
Principal				139	
Interest				28	
Total expenditures	14,909	5,516	2,480	1,922	1,263
Excess (deficiency) of revenues over (under) expenditures	(13,713)	(4,726)	655	758	250
Other financing sources (uses):					
Sale of capital assets					
Transfers in	13,719	21,145	3,233		
Transfers out		(69)	(3,414)		(67)
Total other financing sources (uses)	13,719	21,076	(181)		(67)
Net change in fund balances	6	16,350	474	758	183
Fund balances at beginning of year	90	56,366	14,917	1,383	1,447
Increase (decrease) in nonspendable inventories			(63)	8	
Fund balances at end of year	\$ 96	72,716	15,328	2,149	1,630

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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDSFor the Year Ended June 30, 2017
(In Thousands)

(Continued)	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
Revenues:				
Taxes	\$			46,565
Licenses, permits and franchise fees	2,843	5,429		15,509
Fines, forfeitures and penalties				1,878
Revenue from use of money and property	87	596	341	6,330
Aid from other governmental agencies:				
State		61,953		69,576
Federal		2,559		135,240
Other		280		21,452
Charges for current services		13,806		30,502
Other		920	27,440	31,792
Total revenues	2,930	85,543	27,781	358,844
Expenditures:				
Current:				
General government			120	521
Public protection				9,685
Public ways and facilities		69,748		71,356
Health and sanitation				43,332
Public assistance				151,165
Education				38,660
Recreation and cultural	861			2,787
Capital outlay		26,363		31,849
Debt service:				
Principal			4,265	4,550
Interest			23,321	23,365
Total expenditures	861	96,111	27,706	377,270
Excess (deficiency) of revenues over (under) expenditures	2,069	(10,568)	75	(18,426)
Other financing sources (uses):				
Sale of capital assets				22
Transfers in		1,959		47,510
Transfers out	(108)	(2,441)		(18,157)
Total other financing sources (uses)	(108)	(482)		29,375
Net change in fund balances	1,961	(11,050)	75	10,949
Fund balances at beginning of year	14,858	136,044	45,214	382,816
Increase (decrease) in nonspendable inventories		222		167
Fund balances at end of year	\$ 16,819	125,216	45,289	393,932

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES					
NONMAJOR GOVERNMENTAL FUNDS					
DEBT SERVICE FUNDS					
For the Year Ended June 30, 2017 (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	\$ 144	1,357	66	1,567	
Other	6,002			6,002	
Total revenues	6,146	1,357	66	7,569	
Expenditures:					
Current:					
General government		454	48	502	
Debt service:					
Principal	44,340	740		45,080	
Interest	37,045	173	156	37,374	
Total expenditures	81,385	1,367	204	82,956	
Excess (deficiency) of revenues over (under) expenditures	(75,239)	(10)	(138)	(75,387)	
Other financing sources (uses):					
Transfers in	75,438		33	75,471	
Total other financing sources (uses)	75,438		33	75,471	
Net change in fund balances	199	(10)	(105)	84	
Fund balances at beginning of year	375	6,627	13,480	20,482	
Fund balances at end of year	\$ 574	6,617	13,375	20,566	

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
For the Year Ended June 30, 2017
(In Thousands)

	Capital Outlay Fund	SANCAL Fund	Total Capital Projects Funds
Revenues:			
Revenue from use of money and property	\$ 303		303
Aid from other governmental agencies:			
State	283		283
Federal	841		841
Charges for current services	38		38
Other	559		559
Total revenues	2,024		2,024
Expenditures:			
Current:			
General government	190		190
Capital outlay	57,062		57,062
Total expenditures	57,252		57,252
Excess (deficiency) of revenues over (under) expenditures	(55,228)		(55,228)
Other financing sources (uses):			
Transfers in	56,517		56,517
Transfers out	(7,940)	(23)	(7,963)
Total other financing sources (uses)	48,577	(23)	48,554
Net change in fund balances	(6,651)	(23)	(6,674)
Fund balances at beginning of year	\$ 6,651	23	6,674
Fund balances at end of year			

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

BUDGET AND ACTUAL
AIR POLLUTION FUND
For the Year Ended June 30, 2017
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 8,725	8,725	7,237
Fines, forfeitures and penalties	980	980	1,321
Revenue from use of money and property	30	30	153
Aid from other governmental agencies:			
State	24,656	24,677	6,849
Federal	2,996	2,996	2,332
Other	10,000	10,000	11,371
Charges for current services	530	530	658
Other			60
Total revenues	47,917	47,938	29,981
Expenditures:			
Current:			
Health and sanitation:			
Air pollution control, air quality Proposition 1B GMER program	17,386	17,452	830
Air pollution control, air quality State AQIP program	1,094	1,115	959
Air pollution control, improvement trust	1,553	1,553	809
Air pollution control, moyer program	5,441	5,441	4,391
Air pollution control, operations	23,147	23,147	19,379
Air pollution control, power general mitigation	149	149	140
Total health and sanitation	48,770	48,857	26,508
Capital outlay	1,574	1,574	782
Total expenditures	50,344	50,431	27,290
Excess (deficiency) of revenues over (under) expenditures	(2,427)	(2,493)	2,691
Other financing sources (uses):			
Sale of capital assets			22
Transfers in	10,374	3,201	150
Transfers out	(10,883)	(3,710)	(617)
Total other financing sources (uses)	(509)	(509)	(445)
Net change in fund balances	(2,936)	(3,002)	2,246
Fund balances at beginning of year	20,423	20,423	20,423
Fund balances at end of year	\$ 17,487	17,421	22,669

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

BUDGET AND ACTUAL

ASSET FORFEITURE PROGRAM FUND

For the Year Ended June 30, 2017

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 1,002	2	421
Revenue from use of money and property	100	100	55
Aid from other governmental agencies:			
Federal		1,000	855
Other		30	198
Total revenues	1,102	1,132	1,529
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	500	500	278
District attorney asset forfeiture program - state	100	100	24
District attorney asset forfeiture program - US Treasury	25	25	
Probation asset forfeiture program	154	154	82
Sheriff's asset forfeiture program	1,084	933	177
Sheriff's asset forfeiture State	2	32	4
Total public protection	1,865	1,744	565
Capital outlay	119	120	120
Total expenditures	1,984	1,864	685
Excess (deficiency) of revenues over (under) expenditures	(882)	(732)	844
Other financing sources (uses):			
Transfers out	(85)	(235)	(80)
Total other financing sources (uses)	(85)	(235)	(80)
Net change in fund balances	(967)	(967)	764
Fund balance at beginning of year	9,324	9,324	9,324
Increase (decrease) in nonspendable inventories		(18)	(18)
Fund balances at end of year	\$ 8,357	8,339	10,070

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

BUDGET AND ACTUAL

COMMUNITY FACILITIES DISTRICT FUNDS - OTHER

For the Year Ended June 30, 2017
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$	652	649
Total revenues		652	649
Expenditures:			
Current:			
Public protection:			
CSA 135 CFD 04-1 Special Tax A		13	
CSA 135 E Otay Mesa CFD 09-1 Special Tax A		238	
CSA 135 CFD 04-1 Special Tax B		13	
CSA 135 E Otay Mesa CFD 09-1 Special Tax B		388	
Total public protection		652	
Total expenditures		652	
Excess (deficiency) of revenues over (under) expenditures			649
Net change in fund balances			649
Fund balances at end of year	\$		649

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

BUDGET AND ACTUAL
COUNTY LIBRARY FUNDFor the Year Ended June 30, 2017
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 31,608	31,608	34,138
Revenue from use of money and property	105	105	64
Aid from other governmental agencies:			
State	267	352	346
Federal			2
Other	2,782	2,783	5,086
Charges for current services	1,138	1,138	865
Other	554	554	255
Total revenues	36,454	36,540	40,756
Expenditures:			
Current:			
Education:			
County library	41,355	41,319	38,660
Total education	41,355	41,319	38,660
Capital outlay	840	1,040	277
Total expenditures	42,195	42,359	38,937
Excess (deficiency) of revenues over (under) expenditures	(5,741)	(5,819)	1,819
Other financing sources (uses):			
Transfers in	690	890	597
Transfers out	(879)	(1,821)	(873)
Total other financing sources (uses)	(189)	(931)	(276)
Net change in fund balances	(5,930)	(6,750)	1,543
Fund balances at beginning of year	12,002	12,002	12,002
Increase (decrease) in nonspendable inventories		1	1
Fund balances at end of year	\$ 6,072	5,253	13,546

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, 2017
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		11
Aid from other governmental agencies:			
Other	50	50	6
Total revenues	50	50	17
Expenditures:			
Current:			
Public assistance:			
CSHAF Gillespie housing	74	164	29
CSHAF USDRIP housing	15	15	3
Total public assistance	89	179	32
Total expenditures	89	179	32
Excess (deficiency) of revenues over (under) expenditures	(39)	(129)	(15)
Net change in fund balances	(39)	(129)	(15)
Fund balances at beginning of year	4,119	4,119	4,119
Fund balances at end of year	\$ 4,080	3,990	4,104

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

BUDGET AND ACTUAL

COUNTY SERVICE DISTRICT FUNDS

For the Year Ended June 30, 2017

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 5,899	6,365	5,658
Fines, forfeitures and penalties			1
Revenue from use of money and property	169	169	213
Aid from other governmental agencies:			
State	27	27	27
Federal	185	185	161
Other	4,293	4,293	4,276
Charges for current services	8,604	8,603	8,479
Other	265	265	846
Total revenues	19,442	19,907	19,661
Expenditures:			
Current:			
General government:			
CSA 135 Zone B Del Mar Regional Communication System	50	50	39
CSA 135 Zone F Poway Regional Communication System	160	159	132
CSA 135 Zone H Solana Beach Regional Communication System	49	49	27
Total general government	259	258	198
Public protection:			
CSA 107 Elfin Forest fire mitigation			365
CSA 107 Elfin Forest fire mitigation fee			19
CSA 107 Elfin Forest fire protection	448	448	248
CSA 115 Pepper Drive fire protection	513	513	429
CSA 135 EMS fire protection	2,506	2,506	1,375
CSA 135 Mt Laguna fire med service zone		20	17
CSA 135 Palomar Mt fire med service zone		52	52
CSA 135 San Pasqual fire med service zone		47	32
CSA 135 Descanso fire med service zone		53	37
CSA 135 Dulzura fire med service zone		12	13
CSA 135 Tecate fire med service zone		12	1
CSA 135 Potrero fire med service zone		16	14
CSA 135 Jacumba fire med service zone		17	17
CSA 135 Rural West fire med service zone		238	166
Total public protection	3,467	3,934	2,785

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

**BUDGET AND ACTUAL
 COUNTY SERVICE DISTRICT FUNDS**

For the Year Ended June 30, 2017
 (In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Public ways and facilities:			
PRD 6 Pauma Valley	108	108	53
PRD 8 Magee RD-PALA	182	182	5
PRD 9 B Santa Fe	44	44	4
PRD 10 Davis Dr	17	17	4
PRD 11 A Bernardo Rd	20	20	5
PRD 11 C Bernardo Rd	3	3	3
PRD 11 D Bernardo Rd	43	43	3
PRD 12 Lomair	166	166	2
PRD 13 A Pala Mesa	312	313	268
PRD 13 B Stewart Canyon	26	26	11
PRD 16 Wynola	131	131	69
PRD 18 Harrison Park	161	161	9
PRD 20 Daily Road	277	277	23
PRD 21 Pauma Heights	387	387	25
PRD 22 W Dougherty St	8	8	2
PRD 23 Rock Terrace Rd	33	33	25
PRD 24 Mt Whitney Rd	46	46	3
PRD 30 Royal Oaks Carroll	36	36	4
PRD 38 Gay Rio Terrace	31	31	13
PRD 39 Sunbeam Lane	2	2	1
PRD 45 Rincon Springs	23	23	3
PRD 46 Rocosco Road	42	42	3
PRD 49 Sunset Knolls Road	40	40	4
PRD 50 Knoll Park Lane	52	52	3
PRD 53 Knoll Park Lane EX	134	134	4
PRD 54 Mt Helix	93	93	4
PRD 55 Rainbow Crest	368	368	96
PRD 60 River Drive	51	51	3
PRD 61 Green Meadow Way	175	175	3
PRD 63 Hillview Road	370	370	15
PRD 70 El Camino Corto	10	10	3
PRD 75 A Gay Rio Drive	148	148	3
PRD 75 B Gay Rio Drive	217	217	6

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, 2017

(In Thousands)

(Continued)	Original Budget	Final Budget	Actual
PRD 76 Kingsford Ct	50	50	13
PRD 77 Montiel Truck Trail	94	94	24
PRD 78 Gardena Way	48	48	4
PRD 80 Harris Truck Trail	241	241	16
PRD 88 East Fifth St	16	16	3
PRD 90 South Cordoba	41	41	3
PRD 94 Roble Grande Road	376	376	12
PRD 95 Valle Del Sol	158	158	4
PRD 99 Allondra Del Corvo	32	32	3
PRD 100 Viejas Lane View	28	28	3
PRD 101 A Hi Ridge Rd	6	6	6
PRD 101 Johnson Lake Rd	45	110	21
PRD 102 Mtn Meadow	88	88	60
PRD 103 Alto Drive	161	161	6
PRD 104 Artesian Rd	78	78	7
PRD 105 A Alta Loma Dr	30	30	6
PRD 105 Alta Loma Dr	5	5	5
PRD 106 Garrison Way ET AL	22	22	5
PRD 117 Legend Rock	5	5	5
PRD 123 Mizpah Lane	33	33	3
PRD 125 Wrightwood Road	93	93	91
PRD 126 Sandhurst Way	34	34	34
PRD 127 Singing Trails Dr	28	28	4
PRD 130 Wilkes Road	143	143	7
PRD 133 Ranch Creek Road	25	25	6
PRD 134 Kenora Lane	39	39	3
PRD 1003 Alamo Way	14	14	2
PRD 1005 Eden Valley Lane	60	60	3
PRD 1008 Canter	20	20	2
PRD 1010 Alpine Highlands	204	204	9
PRD 1011 La Cuesta	54	54	2
PRD 1012 Millar	34	34	5
PRD 1013 Singing Trails	34	34	3
PRD 1014 Lavender Pt Lane	44	44	3
PRD 1015 Landavo Drive ET AL	34	34	5
PRD 1016 El Sereno Way	54	54	3
Total public ways and facilities	6,227	6,293	1,073

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, 2017
 (In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Health and sanitation:			
CSA 17 San Dieguito Ambulance	4,596	4,596	4,135
CSA 69 Heartland Paramedic	7,448	7,448	6,138
PRD 122 Otay Mesa East	6	6	
PRD 136 Sundance Detention Basin	42	42	10
Total health and sanitation	12,092	12,092	10,283
Recreation and cultural:			
CSA 26 LMD Zone 2 Julian	52	52	38
CSA 26 Rancho San Diego	126	124	116
CSA 26 San Diego landscape maintenance	113	113	113
CSA 81 Fallbrook Local Park	276	276	258
CSA 83 San Dieguito Local Park	672	543	295
CSA 128 San Miguel Park	502	502	461
CSA 83A 4S Ranch Park	411	411	411
PRD 26 A Cottonwood Village	142	142	118
PRD 26 B Monte Vista	180	180	116
Total recreation and cultural	2,474	2,343	1,926
Capital outlay	44	93	44
Total expenditures	24,563	25,013	16,309
Excess (deficiency) of revenues over (under) expenditures	(5,121)	(5,106)	3,352
Other financing sources (uses):			
Transfers in	401	401	400
Transfers out	(2,036)	(2,116)	(1,968)
Total other financing sources (uses)	(1,635)	(1,715)	(1,568)
Net change in fund balances	(6,756)	(6,821)	1,784
Fund balances at beginning of year	24,648	24,648	24,648
Increase (decrease) in nonspendable inventories		21	21
Fund balances at end of year	\$ 17,892	17,848	26,453

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

BUDGET AND ACTUAL

EDGEMOOR DEVELOPMENT FUND

For the Year Ended June 30, 2017

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 250	250	254
Aid from other governmental agencies:			
Federal	2,508	2,508	3,138
Total revenues	2,758	2,758	3,392
Expenditures:			
Current:			
General government:			
Edgemoor development fund	678	678	203
Total general government	678	678	203
Total expenditures	678	678	203
Excess (deficiency) of revenues over (under) expenditures	2,080	2,080	3,189
Other financing sources (uses):			
Transfers in	6,395	6,395	6,307
Transfers out	(8,520)	(8,520)	(8,520)
Total other financing sources (uses)	(2,125)	(2,125)	(2,213)
Net change in fund balances	(45)	(45)	976
Fund balances at beginning of year	4,156	4,156	4,156
Fund balances at end of year	\$ 4,111	4,111	5,132

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

BUDGET AND ACTUAL

FLOOD CONTROL DISTRICT FUND

For the Year Ended June 30, 2017
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,358	4,358	4,716
Revenue from use of money and property	23	23	
Aid from other governmental agencies:			
State			34
Other	382	383	332
Charges for current services	3,434	3,434	857
Total revenues	8,197	8,198	5,939
Expenditures:			
Current:			
Public protection:			
Flood control district	6,017	6,017	3,486
Stormwater maintenance - Blackwolf	10	10	3
Stormwater maintenance - Lake Rancho Viejo	182	258	245
Stormwater maintenance - Ponderosa Estates	9	9	2
Total public protection	6,218	6,294	3,736
Capital outlay	2,761	2,761	2,753
Total expenditures	8,979	9,055	6,489
Excess (deficiency) of revenues over (under) expenditures	(782)	(857)	(550)
Net change in fund balances	(782)	(857)	(550)
Fund balances at beginning of year	14,262	14,262	14,262
Increase (decrease) in nonspendable inventories		(4)	(4)
Fund balances at end of year	\$ 13,480	13,401	13,708

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

BUDGET AND ACTUAL

HARMONY GROVE COMMUNITY FACILITIES DISTRICT FUND

For the Year Ended June 30, 2017

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 208	342	257
Revenue from use of money and property			2
Total revenues	208	342	259
Expenditures:			
Current:			
Public protection:			
Harmony Grove CFD 08-01 flood control spec tax B	8	8	
Total public protection	8	8	
Public ways and facilities:			
Harmony Grove CFD 08-01 oth svcs spec tax B	204	204	39
Harmony Grove CFD 08-01 fire protection		134	132
Total public ways and facilities	204	338	171
Total expenditures	212	346	171
Excess (deficiency) of revenues over (under) expenditures	(4)	(4)	88
Net change in fund balances	(4)	(4)	88
Fund balances at beginning of year	50	50	50
Increase (decrease) in nonspendable inventories			
Fund balances at end of year	\$ 46	46	138

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, 2017
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Aid from other governmental agencies:			
Other	\$ 150	150	19
Total revenues	150	150	19
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	150	150	19
Total public assistance	150	150	19
Total expenditures	\$ 150	150	19

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

BUDGET AND ACTUAL

HOUSING AUTHORITY - OTHER FUND

For the Year Ended June 30, 2017

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,128	1,128	1,104
Aid from other governmental agencies:			
Federal	118,806	127,806	126,193
Other	1,024	1,024	86
Charges for current services	2,552	2,552	1,918
Other	1,446	1,306	1,773
Total revenues	124,956	133,816	131,074
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	131,330	140,190	136,205
Total public assistance	131,330	140,190	136,205
Debt service:			
Principal	165	165	146
Interest	18	18	16
Total expenditures	131,513	140,373	136,367
Excess (deficiency) of revenues over (under) expenditures	(6,557)	(6,557)	(5,293)
Net change in fund balances	(6,557)	(6,557)	(5,293)
Fund balances at beginning of year	23,513	23,513	23,513
Fund balances at end of year	\$ 16,956	16,956	18,220

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, 2017
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		16
Charges for current services	603	603	1,180
Total revenues	603	603	1,196
Expenditures:			
Current:			
Public assistance:			
IHSS public authority	16,237	16,237	14,909
Total public assistance	16,237	16,237	14,909
Total expenditures	16,237	16,237	14,909
Excess (deficiency) of revenues over (under) expenditures	(15,634)	(15,634)	(13,713)
Other financing sources (uses):			
Transfers in	15,634	15,634	13,719
Total other financing sources (uses)	15,634	15,634	13,719
Net change in fund balances			6
Fund balances at beginning of year	90	90	90
Fund balances at end of year	\$ 90	90	96

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

BUDGET AND ACTUAL

INACTIVE WASTESITES FUND

For the Year Ended June 30, 2017

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 249	249	588
Charges for current services	6,214	6,214	202
Total revenues	6,463	6,463	790
Expenditures:			
Current:			
Health and sanitation:			
Hillsborough maintenance	85	85	82
Duck pond landfill cleanup	14	14	12
Inactive waste site management	7,214	7,094	5,303
Total health and sanitation	7,313	7,193	5,397
Capital outlay		120	119
Total expenditures	7,313	7,313	5,516
Excess (deficiency) of revenues over (under) expenditures	(850)	(850)	(4,726)
Other financing sources (uses):			
Transfers in			21,145
Transfers out	(69)	(69)	(69)
Total other financing sources (uses)	(69)	(69)	21,076
Net change in fund balances	(919)	(919)	16,350
Fund balances at beginning of year	56,366	56,366	56,366
Fund balances at end of year	\$ 55,447	55,447	72,716

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

BUDGET AND ACTUAL

INMATE WELFARE PROGRAM FUND

For the Year Ended June 30, 2017
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 40	40	2,838
Charges for current services			3
Other	301	301	294
Total revenues	341	341	3,135
Expenditures:			
Current:			
Public protection:			
Probation inmate welfare	115	115	58
Sheriff's inmate welfare - adult detention	3,381	4,095	2,415
Sheriff's inmate welfare - police protection	22	22	7
Total public protection	3,518	4,232	2,480
Total expenditures	3,518	4,232	2,480
Excess (deficiency) of revenues over (under) expenditures	(3,177)	(3,891)	655
Other financing sources (uses):			
Transfers in	2,281	3,274	3,233
Transfers out	(3,222)	(3,501)	(3,414)
Total other financing sources (uses)	(941)	(227)	(181)
Net change in fund balances	(4,118)	(4,118)	474
Fund balances at beginning of year	14,917	14,917	14,917
Increase (decrease) in nonspendable inventories		(63)	(63)
Fund balances at end of year	\$ 10,799	10,736	15,328

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

BUDGET AND ACTUAL

LIGHTING MAINTENANCE DISTRICT FUND

For the Year Ended June 30, 2017

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 975	975	1,147
Revenue from use of money and property	5	5	8
Aid from other governmental agencies:			
State	8	8	8
Other			2
Charges for current services	711	711	1,515
Total revenues	1,699	1,699	2,680
Expenditures:			
Current:			
Public ways and facilities:			
San Diego lighting maintenance	556	556	364
Total public ways and facilities	556	556	364
Capital outlay	1,391	1,391	1,391
Debt service:			
Principal	139	139	139
Interest	28	28	28
Total expenditures	2,114	2,114	1,922
Excess (deficiency) of revenues over (under) expenditures	(415)	(415)	758
Net change in fund balances	(415)	(415)	758
Fund balances at beginning of year	1,383	1,383	1,383
Increase (decrease) in nonspendable inventories		8	8
Fund balances at end of year	\$ 968	976	2,149

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

BUDGET AND ACTUAL

OTHER SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2017
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 16	16	135
Aid from other governmental agencies:			
State	451	451	359
Charges for current services	870	870	1,019
Total revenues	1,337	1,337	1,513
Expenditures:			
Current:			
Public protection:			
Agriculture, weights and measures - fish and game	18	18	14
Public works - survey	280	280	105
Total public protection	298	298	119
Health and sanitation:			
Sanitation - waste planning and recycling	1,394	1,394	1,144
Total health and sanitation	1,394	1,394	1,144
Total expenditures	1,692	1,692	1,263
Excess (deficiency) of revenues over (under) expenditures	(355)	(355)	250
Other financing sources (uses):			
Transfers out	(69)	(69)	(67)
Total other financing sources (uses)	(69)	(69)	(67)
Net change in fund balances	(424)	(424)	183
Fund balances at beginning of year	1,447	1,447	1,447
Fund balances at end of year	\$ 1,023	1,023	1,630

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

BUDGET AND ACTUAL

PARK LAND DEDICATION FUND

For the Year Ended June 30, 2017

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 60	60	2,843
Revenue from use of money and property	11	11	87
Total revenues	71	71	2,930
Expenditures:			
Current:			
Recreation and cultural:			
Local Park Planning Area 4 Lincoln Acres	1	1	
Local Park Planning Area 15 Sweetwater	5	5	
Local Park Planning Area 19 Jamul	2	107	106
Local Park Planning Area 20 Spring Valley	605	605	603
Local Park Planning Area 25 Lakeside	7	7	7
Local Park Planning Area 26 Crest	2	2	2
Local Park Planning Area 27 Alpine	5	5	3
Local Park Planning Area 28 Ramona	209	802	122
Local Park Planning Area 29 Escondido	2	2	1
Local Park Planning Area 30 San Marcos	1	1	
Local Park Planning Area 31 San Dieguito	6	6	2
Local Park Planning Area 35 Fallbrook	3	244	1
Local Park Planning Area 36 Bonsall	4	4	
Local Park Planning Area 37 Vista	1	1	1
Local Park Planning Area 38 Valley Center	25	150	2
Local Park Planning Area 39 Pauma	3	3	
Local Park Planning Area 40 Palomar-Julian	8	8	3
Local Park Planning Area 41 Mount Empire	4	4	3
Local Park Planning Area 42 Anza-Borrego	5	5	
Local Park Planning Area 43 Central Mountain	2	2	1
Local Park Planning Area 45 Valle de Oro	5	5	4
Total recreation and cultural	905	1,969	861
Total expenditures	905	1,969	861
Excess (deficiency) of revenues over (under) expenditures	(834)	(1,898)	2,069
Other financing sources (uses):			
Transfers out	(113)	(713)	(108)
Total other financing sources (uses)	(113)	(713)	(108)
Net change in fund balances	(947)	(2,611)	1,961
Fund balances at beginning of year	14,858	14,858	14,858
Fund balances at end of year	\$ 13,911	12,247	16,819

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

BUDGET AND ACTUAL

ROAD FUND

For the Year Ended June 30, 2017
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 5,001	5,001	5,429
Revenue from use of money and property	434	434	596
Aid from other governmental agencies:			
State	70,513	72,099	61,953
Federal	8,958	13,264	2,559
Other	12	12	280
Charges for current services	11,251	11,901	13,806
Other	1,753	1,753	920
Total revenues	97,922	104,464	85,543
Expenditures:			
Current:			
Public ways and facilities:			
Public works - road	116,977	124,180	69,748
Total public ways and facilities	116,977	124,180	69,748
Capital outlay	26,374	26,374	26,363
Total expenditures	143,351	150,554	96,111
Excess (deficiency) of revenues over (under) expenditures	(45,429)	(46,090)	(10,568)
Other financing sources (uses):			
Transfers in	959	1,959	1,959
Transfers out	(2,153)	(2,492)	(2,441)
Total other financing sources (uses)	(1,194)	(533)	(482)
Net change in fund balances	(46,623)	(46,623)	(11,050)
Fund balances at beginning of year	136,044	136,044	136,044
Increase (decrease) in nonspendable inventories		222	222
Fund balances at end of year	\$ 89,421	89,643	125,216



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 FUNDS**

June 30, 2017

(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 16,561	3,420	58,204	78,185
Receivables, net	3,031	236	184	3,451
Due from other funds			31	31
Inventories	1	213	3	217
Total current assets	19,593	3,869	58,422	81,884
Noncurrent assets:				
Due from other funds	3,674			3,674
Capital assets:				
Land	10,504		1,089	11,593
Construction in progress	11,630		7,357	18,987
Buildings and improvements	120,001		12,055	132,056
Equipment	1,840	233	299	2,372
Software	101			101
Road infrastructure	9,789			9,789
Sewer infrastructure			99,093	99,093
Accumulated depreciation/amortization	(50,646)	(226)	(49,075)	(99,947)
Total noncurrent assets	106,893	7	70,818	177,718
Total assets	126,486	3,876	129,240	259,602
DEFERRED OUTFLOWS OF RESOURCES				
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	28		29	57
Contributions to the pension plan subsequent to the measurement date	830		873	1,703
Changes of assumptions or other inputs	1,579		1,766	3,345
Net difference between projected and actual earnings on pension plan investments	1,287		1,503	2,790
Difference between expected and actual experience in the total pension liability	10		12	22
Total deferred outflows of resources	3,734		4,183	7,917

Continued on next page 

COMBINING STATEMENT OF NET POSITION ENTERPRISE FUNDS June 30, 2017 (In Thousands)				
(Continued)	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
LIABILITIES				
Current liabilities:				
Accounts payable	1,114	421	1,259	2,794
Accrued payroll	71		84	155
Due to other funds	174	1,026	174	1,374
Unearned revenue	165			165
Compensated absences	83		101	184
Total current liabilities	1,607	1,447	1,618	4,672
Noncurrent liabilities:				
Compensated absences	117		142	259
Net pension liability	8,437		9,129	17,566
Total noncurrent liabilities	8,554		9,271	17,825
Total liabilities	10,161	1,447	10,889	22,497
DEFERRED INFLOWS OF RESOURCES				
Pension:				
Difference between expected and actual experience in the total pension liability	331		349	680
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	10		11	21
Total deferred inflows of resources	341		360	701
NET POSITION				
Net investment in capital assets	103,219	7	70,818	174,044
Unrestricted net position	16,499	2,422	51,356	70,277
Total net position	\$ 119,718	2,429	122,174	244,321

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

ENTERPRISE FUNDS

For the Year Ended June 30, 2017

(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
Operating revenues:				
Charges for current services	\$ 14,302	7,141	29,063	50,506
Other	78	2,627		2,705
Total operating revenues	14,380	9,768	29,063	53,211
Operating expenses:				
Salaries and employee benefits	4,358		5,256	9,614
Repairs and maintenance	674	18	5,701	6,393
Equipment rental	578	16	949	1,543
Sewage processing			8,767	8,767
Contracted services	4,168	3,103	1,058	8,329
Depreciation/amortization	4,033	3	2,182	6,218
Utilities	274		32	306
Cost of material		2,637		2,637
Fuel	90	2		92
Other	516	235	1,616	2,367
Total operating expenses	14,691	6,014	25,561	46,266
Operating income (loss)	(311)	3,754	3,502	6,945
Nonoperating revenues (expenses):				
Grants	5,659			5,659
Investment earnings	217	16	290	523
Interest expense	(10)			(10)
Gain (loss) on disposal of assets	11			11
Total nonoperating revenues (expenses)	5,877	16	290	6,183
Income (loss) before capital contributions and transfers	5,566	3,770	3,792	13,128
Transfers in	50		344	394
Transfers out	(156)	(4,013)	(624)	(4,793)
Change in net position	5,460	(243)	3,512	8,729
Net position (deficit) at beginning of year	114,258	2,672	118,662	235,592
Net position (deficit) at end of year	\$ 119,718	2,429	122,174	244,321

COMBINING STATEMENT OF CASH FLOWS

ENTERPRISE FUNDS

For the Year Ended June 30, 2017

(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 15,355	9,541	21,586	46,482
Cash received from other funds	3	1,057	7,476	8,536
Cash payments to suppliers	(5,942)	(6,178)	(15,749)	(27,869)
Cash payments to employees	(3,862)		(4,682)	(8,544)
Cash payments to other funds	(2,268)	(28)	(1,919)	(4,215)
Net cash provided (used) by operating activities	3,286	4,392	6,712	14,390
Cash flows from noncapital financing activities:				
Operating grants	4,835			4,835
Transfers from other funds	50		344	394
Transfers to other funds	(156)	(4,013)	(624)	(4,793)
Other noncapital increases	116			116
Net cash provided (used) by noncapital financing activities	4,845	(4,013)	(280)	552
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(6,590)		(3,719)	(10,309)
Proceeds from sale of assets	19			19
Principal paid on long-term debt	(171)			(171)
Interest paid on long-term debt	(10)			(10)
Net cash provided (used) by capital and related financing activities	(6,752)		(3,719)	(10,471)
Cash flows from investing activities:				
Investment earnings	192	12	202	406
Net increase (decrease) in cash and cash equivalents	1,571	391	2,915	4,877
Cash and cash equivalents - beginning of year	14,990	3,029	55,289	73,308
Cash and cash equivalents - end of year	16,561	3,420	58,204	78,185

Continued on next page 

**COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS**For the Year Ended June 30, 2017
(In Thousands)

(Continued)	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(311)	3,754	3,502	6,945
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivables	1,047	(226)	3	824
Decrease (increase) in due from other funds		195	(3)	192
Decrease (increase) in inventory	(1)	57		56
Increase (decrease) in accounts payable	(1,844)	(253)	455	(1,642)
Increase (decrease) in accrued payroll	(89)		(116)	(205)
Increase (decrease) in due to other funds	(66)	862	(1)	795
Increase (decrease) in unearned revenue	(69)			(69)
Increase (decrease) in compensated absences	(6)		33	27
Pension expense	592		657	1,249
Depreciation/amortization	4,033	3	2,182	6,218
Total adjustments	3,597	638	3,210	7,445
Net cash provided (used) by operating activities	3,286	4,392	6,712	14,390
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	\$ 1,800		708	2,508

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.

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

 June 30, 2017
(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	\$ 154,482	12,048	29,105	18,641	43,897
Receivables, net	504	1,132	308	140	132
Due from other funds	1,621	10,367	3,402	13,411	
Inventories		34	735		
Total current assets	156,607	23,581	33,550	32,192	44,029
Noncurrent assets:					
Capital assets:					
Construction in progress			110		
Buildings and improvements			2,963		
Equipment		6,442	107,990		
Software		440	213		
Accumulated depreciation/amortization		(2,603)	(71,553)		
Total noncurrent assets		4,279	39,723		
Total assets	156,607	27,860	73,273	32,192	44,029
DEFERRED OUTFLOWS OF RESOURCES					
Pension:					
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		203	38		
Contributions to the pension plan subsequent to the measurement date		6,100	1,163		
Changes of assumptions or other inputs		11,800	2,365		
Net difference between projected and actual earnings on pension plan investments		9,758	1,992		
Difference between expected and actual experience in the total pension liability		74	14		
Total deferred outflows of resources		27,935	5,572		

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COMBINING STATEMENT OF NET POSITION					
INTERNAL SERVICE FUNDS					
June 30, 2017 (In Thousands)					
(Continued)	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
LIABILITIES					
Current liabilities:					
Accounts payable	4,738	8,819	3,375	23,920	25
Accrued payroll		556	105		
Accrued interest		1			
Due to other funds	961	680	945	140	1,357
Unearned revenue		184	1		
Loans payable		986			
Capital lease payable		13			
Compensated absences		686	103		
Claims and judgments	28,002				20,788
Total current liabilities	33,701	11,925	4,529	24,060	22,170
Noncurrent liabilities:					
Loans payable		1,247			
Compensated absences		964	145		
Claims and judgments	147,486				31,874
Net pension liability		62,311	12,177		
Total noncurrent liabilities	147,486	64,522	12,322		31,874
Total liabilities	181,187	76,447	16,851	24,060	54,044
DEFERRED INFLOWS OF RESOURCES					
Pension:					
Difference between expected and actual experience in the total pension liability		2,411	456		
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		71	15		
Total deferred inflows of resources		2,482	471		
NET POSITION					
Net investment in capital assets		4,266	39,723		
Unrestricted net position	(24,580)	(27,400)	21,800	8,132	(10,015)
Total net position (deficit)	\$ (24,580)	(23,134)	61,523	8,132	(10,015)

Continued on next page ►►

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

 June 30, 2017
 (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	\$ 7,693	20,372	448	286,686
Receivables, net	23	60		2,299
Due from other funds	707		50	29,558
Inventories	5			774
Total current assets	8,428	20,432	498	319,317
Noncurrent assets:				
Capital assets:				
Construction in progress				110
Buildings and improvements				2,963
Equipment	220	35,007		149,659
Software	397			1,050
Accumulated depreciation/amortization	(478)	(18,644)		(93,278)
Total noncurrent assets	139	16,363		60,504
Total assets	8,567	36,795	498	379,821
DEFERRED OUTFLOWS OF RESOURCES				
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	40			281
Contributions to the pension plan subsequent to the measurement date	1,291			8,554
Changes of assumptions or other inputs	2,686			16,851
Net difference between projected and actual earnings on pension plan investments	2,292			14,042
Difference between expected and actual experience in the total pension liability	17			105
Total deferred outflows of resources	6,326			39,833

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COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS June 30, 2017 (In Thousands)				
(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
LIABILITIES				
Current liabilities:				
Accounts payable	25	184		41,086
Accrued payroll	126			787
Accrued interest				1
Due to other funds	766	521		5,370
Unearned revenue				185
Loans payable				986
Capital lease payable				13
Compensated absences	174			963
Claims and judgments				48,790
Total current liabilities	1,091	705		98,181
Noncurrent liabilities:				
Loans payable				1,247
Compensated absences	245			1,354
Claims and judgments				179,360
Net pension liability	13,665			88,153
Total noncurrent liabilities	13,910			270,114
Total liabilities	15,001	705		368,295
DEFERRED INFLOWS OF RESOURCES				
Pension:				
Differences between expected and actual experience in the total pension liability	504			3,371
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	16			102
Total deferred inflows of resources	520			3,473
NET POSITION				
Net investment in capital assets	139	16,363		60,491
Unrestricted net position	(767)	19,727	498	(12,605)
Total net position (deficit)	\$ (628)	36,090	498	47,886

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

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2017

(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
Operating revenues:					
Charges for current services	\$ 47,392	133,315	39,603	141,138	26,253
Other	330	1,391	395	3	2
Total operating revenues	47,722	134,706	39,998	141,141	26,255
Operating expenses:					
Salaries and employee benefits		35,295	7,281		
Repairs and maintenance		47,476	9,442		
Equipment rental		61	116		
Contracted services	11,829	24,142	1,761	147,315	10,258
Depreciation/amortization		373	11,370		
Utilities		25,726	228		
Cost of material		4,410	140		
Claims and judgments	23,201				26,518
Fuel		219	7,291		
Other		3,735	2,158		3
Total operating expenses	35,030	141,437	39,787	147,315	36,779
Operating income (loss)	12,692	(6,731)	211	(6,174)	(10,524)
Nonoperating revenues (expenses):					
Grants		3,763			
Investment earnings	825	1	143		219
Interest expense		(31)			
Gain (loss) on disposal of assets			288		
Other nonoperating expenses					
Total nonoperating revenues (expenses)	825	3,733	431		219
Income (loss) before capital contributions and transfers	13,517	(2,998)	642	(6,174)	(10,305)
Capital contributions			894		
Transfers in	303	1,798	534	5,171	
Transfers out		(1,213)	(242)		
Change in net position	13,820	(2,413)	1,828	(1,003)	(10,305)
Net position (deficit) at beginning of year	(38,400)	(20,721)	59,695	9,135	290
Net position (deficit) at end of year	\$ (24,580)	(23,134)	61,523	8,132	(10,015)

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

For the Year Ended June 30, 2017

(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Operating revenues:				
Charges for current services	\$ 8,213	8,170		404,084
Other	1,190	15		3,326
Total operating revenues	9,403	8,185		407,410
Operating expenses:				
Salaries and employee benefits	7,640			50,216
Repairs and maintenance	119	3,807		60,844
Equipment rental	40			217
Contracted services	1,625	459		197,389
Depreciation/amortization	133	2,852		14,728
Utilities	71			26,025
Cost of material				4,550
Claims and judgments				49,719
Fuel		1,004		8,514
Other	1,358			7,254
Total operating expenses	10,986	8,122		419,456
Operating income (loss)	(1,583)	63		(12,046)
Nonoperating revenues (expenses):				
Grants				3,763
Investment earnings	46	117		1,351
Interest expense				(31)
Gain (loss) on disposal of assets		115		403
Other nonoperating expenses			(3)	(3)
Total nonoperating revenues (expenses)	46	232	(3)	5,483
Income (loss) before capital contributions and transfers	(1,537)	295	(3)	(6,563)
Capital contributions				894
Transfers in	1,246	1,329		10,381
Transfers out	(273)			(1,728)
Change in net position	(564)	1,624	(3)	2,984
Net position (deficit) at beginning of year		(64)	34,466	501
Net position (deficit) at end of year	\$ (628)	36,090	498	47,886

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2017

(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	\$ 283	2,770	1,443	343	2
Cash received from other funds	48,934	130,028	38,573	142,658	26,253
Cash payments to suppliers	(1,416)	(101,270)	(17,531)	(146,761)	(2,671)
Cash payments to employees		(31,744)	(6,539)		
Cash payment to other funds	(10,576)	(3,853)	(4,280)	(1,643)	(7,652)
Cash paid for claims and judgments	(23,045)				(12,019)
Net cash provided (used) by operating activities	14,180	(4,069)	11,666	(5,403)	3,913
Cash flows from noncapital financing activities:					
Operating grants		3,512			
Transfers from other funds	303	1,798	534	5,171	
Transfers to other funds		(1,213)	(242)		
Principal paid on long-term debt		(1,075)			
Interest paid on long-term debt		(29)			
Proceeds from loans		594			
Other noncapital (decreases)					
Net cash provided (used) by noncapital financing activities	303	3,587	292	5,171	
Cash flows from capital and related financing activities:					
Capital contributions			808		
Acquisition of capital assets			(6,570)		
Proceeds from sale of assets			976		
Principal paid on capital lease		(38)			
Interest paid on long-term debt		(2)			
Net cash provided (used) by capital and related financing activities		(40)	(4,786)		
Cash flows from investing activities:					
Investment earnings	566	3	85		148
Net increase (decrease) in cash and cash equivalents	15,049	(519)	7,257	(232)	4,061
Cash and cash equivalents - beginning of year	139,433	12,567	21,848	18,873	39,836
Cash and cash equivalents - end of year	154,482	12,048	29,105	18,641	43,897

Continued on next page ►►►

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2017

(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)	12,692	(6,731)	211	(6,174)	(10,524)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Decrease (increase) in accounts receivables	(47)	(271)	(10)	(52)	
Decrease (increase) in due from other funds	1,542	(1,284)	28	1,912	
Decrease (increase) in inventory		(5)	135		
Increase (decrease) in accounts payable	65	842	(929)	492	8
Increase (decrease) in accrued payroll		(778)	(160)		
Increase (decrease) in due to other funds	(228)	(222)	113	(1,581)	(70)
Increase (decrease) in unearned revenue		(351)			
Increase (decrease) in compensated absences		(54)	15		
Increase (decrease) in claims and judgments	156				14,499
Pension expense		4,412	893		
Depreciation/amortization		373	11,370		
Total adjustments	1,488	2,662	11,455	771	14,437
Net cash provided (used) by operating activities	14,180	(4,069)	11,666	(5,403)	3,913
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable			2,193		
Governmental contributions of capital assets	\$		86		

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COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2017

(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	\$ 1,193	15		6,049
Cash received from other funds	8,359	8,172		402,977
Cash payments to suppliers	(254)	(95)		(269,998)
Cash payments to employees	(6,819)			(45,102)
Cash payment to other funds	(2,454)	(5,130)	(50)	(35,638)
Cash paid for claims and judgments				(35,064)
Net cash provided (used) by operating activities	25	2,962	(50)	23,224
Cash flows from noncapital financing activities:				
Operating grants				3,512
Transfers from other funds	1,246	1,329		10,381
Transfers to other funds	(273)			(1,728)
Principal paid on long-term debt				(1,075)
Interest paid on long-term debt				(29)
Proceeds from loans				594
Other noncapital (decreases)			(3)	(3)
Net cash provided (used) by noncapital financing activities	973	1,329	(3)	11,652
Cash flows from capital and related financing activities:				
Capital contributions				808
Acquisition of capital assets		(4,347)		(10,917)
Proceeds from sale of assets		433		1,409
Principal paid on capital lease				(38)
Interest paid on long-term debt				(2)
Net cash provided (used) by capital and related financing activities		(3,914)		(8,740)
Cash flows from investing activities:				
Investment earnings	32	85		919
Net increase (decrease) in cash and cash equivalents	1,030	462	(53)	27,055
Cash and cash equivalents - beginning of year	6,663	19,910	501	259,631
Cash and cash equivalents - end of year	7,693	20,372	448	286,686

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COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2017

(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)	(1,583)	63		(12,046)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Decrease (increase) in accounts receivables				(380)
Decrease (increase) in due from other funds	149	2	(50)	2,299
Decrease (increase) in inventory	(3)			127
Increase (decrease) in accounts payable	(4)	(23)		451
Increase (decrease) in accrued payroll	(162)			(1,100)
Increase (decrease) in due to other funds	495	68		(1,425)
Increase (decrease) in unearned revenue				(351)
Increase (decrease) in compensated absences	(19)			(58)
Increase (decrease) in claims and judgments				14,655
Pension expense	1,019			6,324
Depreciation/amortization	133	2,852		14,728
Total adjustments	1,608	2,899	(50)	35,270
Net cash provided (used) by operating activities	25	2,962	(50)	23,224
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable		123		2,316
Governmental contributions of capital assets	\$			86



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, 2017

(In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Pooled cash and investments	\$ 61,870	18,986,779	18,968,585	80,064
Receivables:				
Investment earnings receivable	661	8,327	7,549	1,439
Due from other government agencies		64,894	64,894	
Taxes receivable		6,519,713	6,453,251	66,462
Total assets	62,531	25,579,713	25,494,279	147,965
LIABILITIES				
Accounts payable	707	1,746,988	1,737,025	10,670
Due to other governments	61,824	25,460,612	25,385,141	137,295
Total liabilities	62,531	27,207,600	27,122,166	147,965
OTHER AGENCY FUNDS				
ASSETS				
Pooled cash and investments	324,598	21,204,971	21,181,540	348,029
Cash with fiscal agents	541	9,091	8,925	707
Receivables:				
Accounts receivable	1,423	962	1,423	962
Investment earnings receivable	15,338	21,168	16,979	19,527
Total assets	341,900	21,236,192	21,208,867	369,225
LIABILITIES				
Accounts payable	34,879	2,456,607	2,427,486	64,000
Warrants outstanding	169,360	10,222,436	10,214,825	176,971
Due to other governments	137,661	3,302,673	3,312,080	128,254
Total liabilities	341,900	15,981,716	15,954,391	369,225

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COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

For the Year Ended June 30, 2017

(In Thousands)

(Continued)	Beginning Balance	Additions	Deductions	Ending Balance
TOTAL AGENCY FUNDS				
ASSETS				
Pooled cash and investments	386,468	40,191,750	40,150,125	428,093
Cash with fiscal agents	541	9,091	8,925	707
Receivables:				
Accounts receivable	1,423	962	1,423	962
Investment earnings receivable	15,999	29,495	24,528	20,966
Due from other government agencies		64,894	64,894	
Taxes receivable		6,519,713	6,453,251	66,462
Total assets	404,431	46,815,905	46,703,146	517,190
LIABILITIES				
Accounts payable	35,586	4,203,595	4,164,511	74,670
Warrants outstanding	169,360	10,222,436	10,214,825	176,971
Due to other governments	199,485	28,763,285	28,697,221	265,549
Total liabilities	\$ 404,431	43,189,316	43,076,557	517,190

