



Combining and 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). 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.

Harmony Grove Community Facilities District Fund

This fund is used to account for the expenditures of the Harmony Grove Village Special Tax A revenues and the proceeds from the sale of special tax bonds of the Harmony Grove Village Community Facilities District No. 2008-01. The monies are used to reimburse the developer for the construction of facilities in the Harmony Grove Community Facilities District Improvement Area 1. The fund is restricted for capital projects per the debt covenant.

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2018

(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 375,944	2,557	13,862	392,363
Receivables, net	89,899	284	158	90,341
Property taxes receivables, net	506			506
Due from other funds	5,505	220	21,638	27,363
Inventories	1,708			1,708
Deposits with others	15			15
Prepaid items	321			321
Restricted assets:				
Cash with fiscal agents	387		105	492
Investments with fiscal agents	45,459	18,429		63,888
Lease receivable		1,782		1,782
Total assets	519,744	23,272	35,763	578,779
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	10,876	5	21,041	31,922
Accrued payroll	1,583			1,583
Due to other funds	7,787	37	14,722	22,546
Unearned revenue	26,949			26,949
Total liabilities	47,195	42	35,763	83,000
DEFERRED INFLOW OF RESOURCES				
Non-pension:				
Property taxes received in advance	608			608
Unavailable revenue	62,386	1,782		64,168
Total deferred inflows of resources	62,994	1,782		64,776
FUND BALANCES				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids	4,270			4,270
Inventories and deposits with others	1,723			1,723
Restricted for:				
Creditors - Debt service	45,363	21,448		66,811
Grantors - Housing assistance	18,464			18,464
Laws or regulations of other governments:				
Future road improvements	128,589			128,589
Fund purpose	123,158			123,158
Other purposes	17,165			17,165
Committed to:				
Landfill closure, postclosure and landfill maintenance	68,757			68,757
Assigned to:				
Legislative and administrative services	2,066			2,066
Total fund balances	409,555	21,448		431,003
Total liabilities, deferred inflows of resources and fund balances	\$ 519,744	23,272	35,763	578,779

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

June 30, 2018
(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	\$ 41,953	10,677	946	16,166	214	33,957
Receivables, net	3,171	50	4	146	4,414	465
Property taxes receivables, net				391		55
Due from other funds	79	5	78	552	532	12
Inventories	195	73		22		85
Deposits with others						
Prepaid items					3	
Restricted assets:						
Cash with fiscal agents						
Investments with fiscal agents						
Total assets	45,398	10,805	1,028	17,277	5,163	34,574
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	119	248		601		2,610
Accrued payroll	288			457		
Due to other funds	302	79		676		393
Unearned revenue	18,885		78			
Total liabilities	19,594	327	78	1,734		3,003
DEFERRED INFLOWS OF RESOURCES						
Non-pension:						
Property taxes received in advance				457		71
Unavailable revenue				383	996	45
Total deferred inflows of resources				840	996	116
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids					3,952	
Inventories and deposits with others	195	73		22		85
Restricted for:						
Creditors - Debt service						
Grantors - Housing assistance						
Laws or regulations of other governments:						
Future road improvements						
Fund purpose	25,609	10,405	950	12,615	215	31,370
Other purposes						
Committed to:						
Landfill postclosure and landfill maintenance						
Assigned to:						
Legislative and administrative services				2,066		
Total fund balances	25,804	10,478	950	14,703	4,167	31,455
Total liabilities, deferred inflows of resources and fund balances	\$ 45,398	10,805	1,028	17,277	5,163	34,574

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDSJune 30, 2018
(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	\$ 211	15,873	264	554	12,864	1,272
Receivables, net	4,217	275	1	17,923	7,657	13
Property taxes receivables, net		48				
Due from other funds		1,250		1	714	136
Inventories		65				
Deposits with others					15	
Prepaid items					1	
Restricted assets:						
Cash with fiscal agents					387	
Investments with fiscal agents			245			
Total assets	4,428	17,511	510	18,478	21,638	1,421
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable		74			510	8
Accrued payroll						87
Due to other funds	2,002	172		1	2,331	1,242
Unearned revenue				559	31	
Total liabilities	2,002	246		560	2,872	1,337
DEFERRED INFLOWS OF RESOURCES						
Non-pension:						
Property taxes received in advance		64				
Unavailable revenue		40		17,918		
Total deferred inflows of resources		104		17,918		
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids					1	
Inventories and deposits with others		65			15	
Restricted for:						
Creditors - Debt service					217	
Grantors - Housing assistance					18,464	
Laws or regulations of other governments:						
Future road improvements						
Fund purpose	2,426		510			84
Other purposes		17,096			69	
Committed to:						
Landfill postclosure and landfill maintenance						
Assigned to:						
Legislative and administrative services						
Total fund balances	2,426	17,161	510		18,766	84
Total liabilities, deferred inflows of resources and fund balances	\$ 4,428	17,511	510	18,478	21,638	1,421

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COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

June 30, 2018
(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	\$ 68,552	14,042	3,095	1,795	19,106
Receivables, net	384	289	15	725	86
Property taxes receivables, net			12		
Due from other funds	2	1,962			1
Inventories		185	28		
Deposits with others					
Prepaid items					
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents					
Total assets	68,938	16,478	3,150	2,520	19,193
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	106	1,154	167	223	
Accrued payroll	28			5	
Due to other funds	47	415	10	17	53
Unearned revenue				84	
Total liabilities	181	1,569	177	329	53
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Property taxes received in advance			16		
Unavailable revenue			10		
Total deferred inflows of resources			26		
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids					
Inventories and deposits with others		185	28		
Restricted for:					
Creditors - Debt service					
Grantors - Housing assistance					
Laws or regulations of other governments:					
Future road improvements					
Fund purpose		14,724	2,919	2,191	19,140
Other purposes					
Committed to:					
Landfill postclosure and landfill maintenance	68,757				
Assigned to:					
Legislative and administrative services					
Total fund balances	68,757	14,909	2,947	2,191	19,140
Total liabilities, deferred inflows of resources and fund balances	\$ 68,938	16,478	3,150	2,520	19,193

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

 June 30, 2018
 (In Thousands)

(Continued)

	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
ASSETS			
Pooled cash and investments	\$ 134,403		375,944
Receivables, net	33,848	16,216	89,899
Property taxes receivables, net			506
Due from other funds	181		5,505
Inventories	1,055		1,708
Deposits with others			15
Prepaid items	317		321
Restricted assets:			
Cash with fiscal agents			387
Investments with fiscal agents		45,214	45,459
Total assets	169,804	61,430	519,744
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	4,988	68	10,876
Accrued payroll	718		1,583
Due to other funds	47		7,787
Unearned revenue	7,312		26,949
Total liabilities	13,065	68	47,195
DEFERRED INFLOWS OF RESOURCES			
Non-pension:			
Property taxes received in advance			608
Unavailable revenue	26,778	16,216	62,386
Total deferred inflows of resources	26,778	16,216	62,994
FUND BALANCES			
Nonspendable:			
Not in spendable form:			
Loans, due from other funds and prepaids	317		4,270
Inventories and deposits with others	1,055		1,723
Restricted for:			
Creditors - Debt service		45,146	45,363
Grantors - Housing assistance			18,464
Laws or regulations of other governments:			
Future road improvements	128,589		128,589
Fund purpose			123,158
Other purposes			17,165
Committed to:			
Landfill postclosure and landfill maintenance			68,757
Assigned to:			
Legislative and administrative services			2,066
Total fund balances	129,961	45,146	409,555
Total liabilities, deferred inflows of resources and fund balances	\$ 169,804	61,430	519,744

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS
DEBT SERVICE FUNDS

June 30, 2018
(In Thousands)

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
ASSETS				
Pooled cash and investments	\$ 806	728	1,023	2,557
Receivables, net	4	84	196	284
Due from other funds	220			220
Restricted assets:				
Investments with fiscal agents		5,933	12,496	18,429
Lease receivable		1,782		1,782
Total assets	1,030	8,527	13,715	23,272
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable		3	2	5
Due to other funds	37			37
Total liabilities	37	3	2	42
DEFERRED INFLOWS OF RESOURCES				
Non-pension:				
Unavailable revenue		1,782		1,782
Total deferred inflows of resources		1,782		1,782
FUND BALANCES				
Restricted for:				
Creditors - Debt service	993	6,742	13,713	21,448
Total Fund Balance	993	6,742	13,713	21,448
Total liabilities, deferred inflows of resources and fund balances	\$ 1,030	8,527	13,715	23,272

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

June 30, 2018

(In Thousands)

	Capital Outlay Fund	Total Capital Projects Funds
ASSETS		
Pooled cash and investments	\$ 13,862	13,862
Receivables, net	158	158
Due from other funds	21,638	21,638
Restricted Assets:		
Cash with fiscal agents	105	105
Total assets	35,763	35,763
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES		
Accounts payable	21,041	21,041
Due to other funds	14,722	14,722
Total liabilities	35,763	35,763
Total liabilities, deferred inflows of resources and fund balances	\$ 35,763	35,763

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

For the Year Ended June 30, 2018
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 49,558			49,558
Licenses, permits and franchise fees	16,343			16,343
Fines, forfeitures and penalties	1,494			1,494
Revenue from use of money and property	9,733	2,244	2	11,979
Aid from other governmental agencies:				
State	85,901			85,901
Federal	145,705		179	145,884
Other	24,721		1,827	26,548
Charges for current services	43,478		3,254	46,732
Other	39,840	5,439	6,778	52,057
Total revenues	416,773	7,683	12,040	436,496
Expenditures:				
Current:				
General government	712	476	383	1,571
Public protection	8,406			8,406
Public ways and facilities	91,493		3,254	94,747
Health and sanitation	41,586			41,586
Public assistance	160,415			160,415
Education	40,209			40,209
Recreation and cultural	2,176			2,176
Capital outlay	28,179		126,282	154,461
Debt service:				
Principal	10,447	47,770		58,217
Interest	23,147	34,791		57,938
Total expenditures	406,770	83,037	129,919	619,726
Excess (deficiency) of revenues over (under) expenditures	10,003	(75,354)	(117,879)	(183,230)
Other financing sources (uses):				
Sale of capital assets	38			38
Transfers in	27,027	76,236	117,879	221,142
Transfers out	(21,329)			(21,329)
Total other financing sources (uses)	5,736	76,236	117,879	199,851
Net change in fund balances	15,739	882		16,621
Fund balances at beginning of year	393,932	20,566		414,498
Increase (decrease) in nonspendable inventories	(116)			(116)
Fund balances at end of year	\$ 409,555	21,448		431,003

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

NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2018

(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	\$		551	35,899		6,675
Licenses, permits and franchise fees	7,652					
Fines, forfeitures and penalties	1,221	128	3			
Revenue from use of money and property	484	149	11	197	15	505
Aid from other governmental agencies:						
State	3,870			304		32
Federal	2,237	778		2		483
Other	11,369			5,756		4,167
Charges for current services	764			877		8,923
Other	137	507		212	48	1,489
Total revenues	27,734	1,562	565	43,247	63	22,274
Expenditures:						
Current:						
General government						293
Public protection		541	264			1,235
Public ways and facilities						668
Health and sanitation	23,578					11,193
Public assistance						
Education				40,209		
Recreation and cultural						2,000
Capital outlay	512	263		855		69
Debt service:						
Principal						
Interest						
Total expenditures	24,090	804	264	41,064		15,458
Excess (deficiency) of revenues over (under) expenditures	3,644	758	301	2,183	63	6,816
Other financing sources (uses):						
Sale of capital assets	23					2
Transfers in	128			537		401
Transfers out	(657)	(325)		(1,546)		(2,228)
Total other financing sources (uses)	(506)	(325)		(1,009)		(1,825)
Net change in fund balances	3,138	433	301	1,174	63	4,991
Fund balances at beginning of year	22,669	10,070	649	13,546	4,104	26,453
Increase (decrease) in nonspendable inventories	(3)	(25)		(17)		11
Fund balances at end of year	\$ 25,804	10,478	950	14,703	4,167	31,455

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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, 2018
(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	\$	4,947	274		
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	413	79	11	3	1,247
Aid from other governmental agencies:					
State		34			
Federal	5,557	3			132,389
Other		297			2,981
Charges for current services		990	11,191		2,027
Other	30	1			2,606
Total revenues	6,000	6,351	11,476	3	141,250
Expenditures:					
Current:					
General government	187				
Public protection		3,649			
Public ways and facilities			11,104		
Health and sanitation					
Public assistance				3	140,540
Education					
Recreation and cultural					
Capital outlay		564			
Debt service:					
Principal					148
Interest					16
Total expenditures	187	4,213	11,104	3	140,704
Excess (deficiency) of revenues over (under) expenditures	5,813	2,138	372		546
Other financing sources (uses):					
Sale of capital assets					
Transfers in		1,250			
Transfers out	(8,519)				
Total other financing sources (uses)	(8,519)	1,250			
Net change in fund balances	(2,706)	3,388	372		546
Fund balances at beginning of year	5,132	13,708	138		18,220
Increase (decrease) in nonspendable inventories		65			
Fund balances at end of year	\$ 2,426	17,161	510		18,766

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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, 2018

(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	\$			1,212	
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					142
Revenue from use of money and property	42	1,256	2,991	32	
Aid from other governmental agencies:					
State				8	377
Federal					
Other				2	
Charges for current services	1,098	99	31	1,600	1,780
Other			182		
Total revenues	1,140	1,355	3,204	2,854	2,299
Expenditures:					
Current:					
General government					
Public protection			2,608		109
Public ways and facilities				1,747	
Health and sanitation		5,252			1,563
Public assistance	19,872				
Education					
Recreation and cultural					
Capital outlay	164		1,158	162	
Debt service:					
Principal				154	
Interest				13	
Total expenditures	20,036	5,252	3,766	2,076	1,672
Excess (deficiency) of revenues over (under) expenditures	(18,896)	(3,897)	(562)	778	627
Other financing sources (uses):					
Sale of capital assets					
Transfers in	18,884		3,630		
Transfers out		(62)	(3,581)		(66)
Total other financing sources (uses)	18,884	(62)	49		(66)
Net change in fund balances	(12)	(3,959)	(513)	778	561
Fund balances at beginning of year	96	72,716	15,328	2,149	1,630
Increase (decrease) in nonspendable inventories			94	20	
Fund balances at end of year	\$ 84	68,757	14,909	2,947	2,191

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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, 2018
(In thousands)

(Continued)	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
Revenues:				
Taxes	\$			49,558
Licenses, permits and franchise fees	2,734	5,957		16,343
Fines, forfeitures and penalties				1,494
Revenue from use of money and property	245	1,460	593	9,733
Aid from other governmental agencies:				
State		81,276		85,901
Federal		4,256		145,705
Other		149		24,721
Charges for current services		14,098		43,478
Other	9	1,860	32,759	39,840
Total revenues	2,988	109,056	33,352	416,773
Expenditures:				
Current:				
General government			232	712
Public protection				8,406
Public ways and facilities		77,974		91,493
Health and sanitation				41,586
Public assistance				160,415
Education				40,209
Recreation and cultural	176			2,176
Capital outlay		24,432		28,179
Debt service:				
Principal			10,145	10,447
Interest			23,118	23,147
Total expenditures	176	102,406	33,495	406,770
Excess (deficiency) of revenues over (under) expenditures	2,812	6,650	(143)	10,003
Other financing sources (uses):				
Sale of capital assets		13		38
Transfers in		2,197		27,027
Transfers out	(491)	(3,854)		(21,329)
Total other financing sources (uses)	(491)	(1,644)		5,736
Net change in fund balances	2,321	5,006	(143)	15,739
Fund balances at beginning of year	16,819	125,216	45,289	393,932
Increase (decrease) in nonspendable inventories		(261)		(116)
Fund balances at end of year	\$ 19,140	129,961	45,146	409,555

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

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

For the Year Ended June 30, 2018

(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	\$ 220	1,567	457	2,244
Other	5,439			5,439
Total revenues	5,659	1,567	457	7,683
Expenditures:				
Current:				
General government		476		476
Debt service:				
Principal	46,995	775		47,770
Interest	34,461	201	129	34,791
Total expenditures	81,456	1,452	129	83,037
Excess (deficiency) of revenues over (under) expenditures	(75,797)	115	328	(75,354)
Other financing sources (uses):				
Transfers in	76,216	10	10	76,236
Total other financing sources (uses)	76,216	10	10	76,236
Net change in fund balances	419	125	338	882
Fund balances at beginning of year	574	6,617	13,375	20,566
Fund balances at end of year	\$ 993	6,742	13,713	21,448

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

NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS

For the Year Ended June 30, 2018
(In Thousands)

	Capital Outlay Fund	Harmony Grove Community Facilities District Fund	Total Capital Projects Funds
Revenues:			
Revenue from use of money and property	\$ 2		2
Aid from other governmental agencies:			
Federal	179		179
Other	1,827		1,827
Charges for current services		3,254	3,254
Other	6,778		6,778
Total revenues	8,786	3,254	12,040
Expenditures:			
Current:			
General government	383		383
Public Ways and Facilities		3,254	3,254
Capital outlay	126,282		126,282
Total expenditures	126,665	3,254	129,919
Excess (deficiency) of revenues over (under) expenditures	(117,879)		(117,879)
Other financing sources (uses):			
Transfers in	117,879		117,879
Total other financing sources (uses)	\$ 117,879		117,879
Net change in fund balances			
Fund balances at the beginning of year			
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, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 8,738	8,738	7,652
Fines, forfeitures and penalties	980	980	1,221
Revenue from use of money and property	196	196	484
Aid from other governmental agencies:			
State	12,443	20,684	3,870
Federal	2,817	2,817	2,237
Other	10,000	10,000	11,369
Charges for current services	541	541	764
Other			137
Total revenues	35,715	43,956	27,734
Expenditures:			
Current:			
Health and sanitation:			
Air pollution control, air quality Proposition 1B GMER program	7,281	15,521	1,281
Air pollution control, air quality State AQIP program	1,052	1,079	996
Air pollution control, improvement trust	627	10,306	545
Air pollution control, moyer program	3,887	3,887	1,430
Air pollution control, operations	22,659	22,996	19,326
Total health and sanitation	35,506	53,789	23,578
Capital outlay	1,728	1,728	512
Total expenditures	37,234	55,517	24,090
Excess (deficiency) of revenues over (under) expenditures	(1,519)	(11,561)	3,644
Other financing sources (uses):			
Sale of capital assets			23
Transfers in	10,303	10,303	128
Transfers out	(10,747)	(10,947)	(657)
Total other financing sources (uses)	(444)	(644)	(506)
Net change in fund balances	(1,963)	(12,205)	3,138
Fund balances at beginning of year	22,669	22,669	22,669
Increase (decrease) in nonspendable inventories		(3)	(3)
Fund balances at end of year	\$ 20,706	10,461	25,804

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

BUDGET AND ACTUAL

ASSET FORFEITURE PROGRAM FUND

For the Year Ended June 30, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$		128
Revenue from use of money and property	100	100	149
Aid from other governmental agencies:			
Federal	1,000	1,000	778
Other	27	27	507
Total revenues	1,127	1,127	1,562
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	500	500	7
District attorney asset forfeiture program - state	100	100	86
District attorney asset forfeiture program - US Treasury	25	25	
Probation asset forfeiture program	113	113	87
Sheriff's asset forfeiture program	854	581	353
Sheriff's asset forfeiture State	27	27	8
Total public protection	1,619	1,346	541
Capital outlay		274	263
Total expenditures	1,619	1,620	804
Excess (deficiency) of revenues over (under) expenditures	(492)	(493)	758
Other financing sources (uses):			
Transfers out	(1,310)	(1,310)	(325)
Total other financing sources (uses)	(1,310)	(1,310)	(325)
Net change in fund balances	(1,802)	(1,803)	433
Fund balances at beginning of year	10,070	10,070	10,070
Increase (decrease) in nonspendable inventories		(25)	(25)
Fund balances at end of year	\$ 8,268	8,242	10,478

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

BUDGET AND ACTUAL

COMMUNITY FACILITIES DISTRICT FUNDS - OTHER

For the Year Ended June 30, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$		551
Fines, forfeitures and penalties			3
Revenue from use of money and property			11
Aid from other governmental agencies:			
Other		78	
Total revenues		78	565
Expenditures:			
Current:			
Public protection:			
CSA 135 E Otay Mesa CFD 09-1 Special Tax A		270	264
Total public protection		270	264
Recreation and cultural:			
Horse Creek Ridge CFD 13-01 Interim		78	
Total recreation and cultural		78	
Total expenditures		348	264
Excess (deficiency) of revenues over (under) expenditures		(270)	301
Net change in fund balances		(270)	301
Fund balances at beginning of year	649	649	649
Fund balances at end of year	\$ 649	379	950

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

BUDGET AND ACTUAL
COUNTY LIBRARY FUND

For the Year Ended June 30, 2018
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 34,208	34,207	35,899
Revenue from use of money and property	105	105	197
Aid from other governmental agencies:			
State	267	267	304
Federal			2
Other	2,782	2,782	5,756
Charges for current services	1,138	1,138	877
Other	554	554	212
Total revenues	39,054	39,053	43,247
Expenditures:			
Current:			
Education:			
County library	42,716	42,650	40,209
Total education	42,716	42,650	40,209
Capital outlay	1,591	1,646	855
Total expenditures	44,307	44,296	41,064
Excess (deficiency) of revenues over (under) expenditures	(5,253)	(5,243)	2,183
Other financing sources (uses):			
Transfer In	462	537	537
Transfers out	(1,816)	(2,893)	(1,546)
Total other financing sources (uses)	(1,354)	(2,356)	(1,009)
Net change in fund balances	(6,607)	(7,599)	1,174
Fund balances at beginning of year	13,546	13,546	13,546
Increase (decrease) in nonspendable inventories		(17)	(17)
Fund balances at end of year	\$ 6,939	5,930	14,703

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, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		15
Aid from other governmental agencies:			
Other	7	7	48
Total revenues	7	7	63
Expenditures:			
Current:			
Public assistance:			
CSHAF Gillespie housing	15	15	
CSHAF USDRIP housing	5	5	
Total public assistance	20	20	
Total expenditures	20	20	
Excess (deficiency) of revenues over (under) expenditures	(13)	(13)	63
Net change in fund balances	(13)	(13)	63
Fund balances at beginning of year	4,104	4,104	4,104
Fund balances at end of year	\$ 4,091	4,091	4,167

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

BUDGET AND ACTUAL

COUNTY SERVICE DISTRICT FUNDS

For the Year Ended June 30, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 5,587	5,587	6,675
Revenue from use of money and property	182	182	505
Aid from other governmental agencies:			
State	24	24	32
Federal	161	161	483
Other	4,392	4,392	4,167
Charges for current services	9,408	9,581	8,923
Other	258	258	1,489
Total revenues	20,012	20,185	22,274
Expenditures:			
Current:			
General government:			
CSA 135 Zone B Del Mar Regional Communication System	49	49	44
CSA 135 Zone F Poway Regional Communication System	141	162	159
CSA 135 Zone H Solana Beach Regional Communication System	107	107	90
Total general government	297	318	293
Public protection:			
CSA 107 Elfin Forest fire mitigation		370	2
CSA 107 Elfin Forest fire mitigation fee		19	
CSA 107 Elfin Forest fire protection		3	
CSA 115 Pepper Drive fire protection	365	385	111
CSA 135 EMS fire protection	2,894	2,929	1,122
Total public protection	3,259	3,706	1,235
Public ways and facilities:			
PRD 6 Pauma Valley	158	158	9
PRD 8 Magee RD-PALA	223	223	4
PRD 9 B Santa Fe	79	79	2
PRD 10 Davis Dr	15	15	3
PRD 11 A Bernardo RD	49	49	4
PRD 11 C Bernardo RD	5	5	3
PRD 11 D Bernardo RD	49	49	19
PRD 12 Lomair	193	193	3
PRD 13 A Pala Mesa	115	115	70
PRD 13 B Stewart Canyon	34	34	4
PRD 16 Wynola	112	112	20
PRD 18 Harrison Park	197	197	7
PRD 20 Daily Road	397	397	153
PRD 21 Pauma Heights	534	534	5
PRD 22 W Dougherty St	8	8	2
PRD 23 Rock Terrace RD	20	20	2
PRD 24 MT Whitney RD	62	62	6
PRD 30 Royal Oaks-Carroll	36	36	4
PRD 38 Gay Rio Terrace	33	33	3
PRD 45 Rincon Springs	40	40	34
PRD 46 Rocosco Road	45	45	8
PRD 49 Sunset Knolls Road	43	43	5

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

BUDGET AND ACTUAL

COUNTY SERVICE DISTRICT FUNDS

For the Year Ended June 30, 2018

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
PRD 50 Knoll Park Lane	56	56	2
PRD 53 Knoll Park Lane EX	157	157	3
PRD 54 Mt Helix	121	121	4
PRD 55 Rainbow Crest	380	380	7
PRD 60 River Drive	73	73	2
PRD 61 Green Meadow Way	190	190	8
PRD 63 Hillview Road	414	414	8
PRD 70 El Camino Corto	20	20	2
PRD 75 A Gay Rio Drive	177	177	4
PRD 75 B Gay Rio Drive	254	254	6
PRD 76 Kingsford Ct	52	52	4
PRD 77 Montiel Truck Trail	124	124	4
PRD 78 Gardena Way	56	56	3
PRD 80 Harris Truck Trail	258	258	3
PRD 88 East Fifth St	21	21	3
PRD 90 South Cordoba	50	50	3
PRD 94 Roble Grande Road	419	419	3
PRD 95 Valle Del Sol	211	211	3
PRD 99 Via Allondra Del Corvo	34	34	5
PRD 100 Viejas Lane View	32	32	3
PRD 101 A Hi Ridge Rd	10	10	4
PRD 101 Johnson Lake Rd	93	104	87
PRD 102 Mtn Meadow	151	150	13
PRD 103 Alto Drive	190	190	5
PRD 104 Artesian Rd	96	96	10
PRD 105 A Alta Loma Dr	62	62	5
PRD 105 Alta Loma Dr	76	76	5
PRD 106 Garrison Way ET AL	41	41	4
PRD 117 Legend Rock	9	126	9
PRD 123 Mizpah Lane	49	49	5
PRD 125 Wrightwood Road	19	19	5
PRD 126 Sandhurst Way	8	8	3
PRD 127 Singing Trails Dr	36	36	3
PRD 130 Wilkes Road	185	185	6
PRD 133 Ranch Creek Road	34	34	10
PRD 134 Kenora Lane	57	57	2
PRD 1003 Alamo Way	15	15	3
PRD 1005 Eden Valley Lane	75	75	4
PRD 1008 Canter	26	26	3
PRD 1010 Alpine Highlands	286	286	9
PRD 1011 La Cuesta	68	68	3
PRD 1012 Millar	50	50	5
PRD 1013 Singing Trails	34	34	4
PRD 1014 Lavender Pt Lane	48	48	2
PRD 1015 Landavo Drive ET AL	42	42	4
PRD 1016 El Sereno Way	65	65	5
Total public ways and facilities	7,371	7,498	668

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, 2018

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Health and sanitation:			
CSA 17 San Dieguito Ambulance	4,564	4,564	4,280
CSA 69 Heartland Paramedics	7,099	7,099	6,899
PRD 122 Otay Mesa East	6	6	
PRD 136 Sundance Detention Basin	33	33	14
Total health and sanitation	11,702	11,702	11,193
Recreation and cultural:			
CSA 26 LMD Zone 2 Julian	52	52	35
CSA 26 Rancho San Diego	112	132	96
CSA 26 San Diego landscape maintenance	121	136	131
CSA 81 Fallbrook Park	322	322	226
CSA 83 San Dieguito Local Park	549	518	326
CSA 128 San Miguel Park	485	485	468
CSA 83A 4S Ranch Park	451	462	453
PRD 26 A Cottonwood Village	285	285	147
PRD 26 B Monte Vista	302	302	118
Total recreation and cultural	2,679	2,694	2,000
Capital outlay	60	89	69
Total expenditures	25,368	26,007	15,458
Excess (deficiency) of revenues over (under) expenditures	(5,356)	(5,822)	6,816
Other financing sources (uses):			
Sale of capital assets			2
Issuance of bonds and loans			
Transfer In	402	402	401
Transfers out	(2,103)	(2,438)	(2,228)
Total other financing sources (uses)	(1,701)	(2,036)	(1,825)
Net change in fund balances	(7,057)	(7,858)	4,991
Fund balances at beginning of year	26,453	26,453	26,453
Increase (decrease) in nonspendable inventories		11	11
Fund balances at end of year	\$ 19,396	18,606	31,455

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

EDGEMOOR DEVELOPMENT FUND

For the Year Ended June 30, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 258	258	413
Aid from other governmental agencies:			
Federal	3,049	3,049	5,557
Other			30
Total revenues	3,307	3,307	6,000
Expenditures:			
Current:			
General government:			
Edgemoor development fund	660	660	187
Total general government	660	660	187
Total expenditures	660	660	187
Excess (deficiency) of revenues over (under) expenditures	2,647	2,647	5,813
Other financing sources (uses):			
Sale of capital assets	5,888	2,684	
Transfers out	(8,562)	(8,562)	(8,519)
Total other financing sources (uses)	(2,674)	(5,878)	(8,519)
Net change in fund balances	(27)	(3,231)	(2,706)
Fund balances at beginning of year	5,132	5,132	5,132
Fund balances at end of year	\$ 5,105	1,901	2,426

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FLOOD CONTROL DISTRICT FUND

For the Year Ended June 30, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,357	4,357	4,947
Revenue from use of money and property	20	20	79
Aid from other governmental agencies:			
State			34
Federal			3
Other	65	65	297
Charges for current services	134	133	990
Other			1
Total revenues	4,576	4,575	6,351
Expenditures:			
Current:			
Public protection:			
Flood control district	5,215	6,464	3,595
Stormwater maintenance, Blackwolf	9	9	2
Stormwater maintenance, Lake Rancho Viejo	100	98	48
Stormwater maintenance, Ponderosa Estates	8	10	4
Total public protection	5,332	6,581	3,649
Capital outlay	572	572	564
Total expenditures	5,904	7,153	4,213
Excess (deficiency) of revenues over (under) expenditures	(1,328)	(2,578)	2,138
Other financing sources (uses):			
Transfer In		1,250	1,250
Total other financing sources (uses)		1,250	1,250
Net change in fund balances	(1,328)	(1,328)	3,388
Fund balances at beginning of year	13,708	13,708	13,708
Increase (decrease) in nonspendable inventories		65	65
Fund balances at end of year	\$ 12,380	12,445	17,161

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

HARMONY GROVE COMMUNITY FACILITIES DISTRICT FUND

For the Year Ended June 30, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 469	469	274
Revenue from use of money and property			11
Charges for current services		10,953	11,191
Total revenues	469	11,422	11,476
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	201	201	16
Harmony Grove CFD 08-01 fire protection	290	290	135
Harmony Grove CFD 08-01 improvement		10,953	10,953
Total public ways and facilities	491	11,444	11,104
Total expenditures	499	11,452	11,104
Excess (deficiency) of revenues over (under) expenditures	(30)	(30)	372
Net change in fund balances	(30)	(30)	372
Fund balances at beginning of year	138	138	138
Fund balances at end of year	\$ 108	108	510

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, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		3
Aid from other governmental agencies:			
Other	25	25	
Total revenues	25	25	3
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	25	25	3
Total public assistance	25	25	3
Total expenditures	\$ 25	25	3

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

HOUSING AUTHORITY - OTHER FUND

For the Year Ended June 30, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,135	1,135	1,247
Aid from other governmental agencies:			
Federal	127,443	135,343	132,389
Other	1,034	3,034	2,981
Charges for current services	1,916	2,516	2,027
Other	1,274	1,274	2,606
Total revenues	132,802	143,302	141,250
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	134,285	144,845	140,540
Total public assistance	134,285	144,845	140,540
Debt service:			
Principal	148	148	148
Interest	16	16	16
Total expenditures	134,449	145,009	140,704
Excess (deficiency) of revenues over (under) expenditures	(1,647)	(1,707)	546
Net change in fund balances	(1,647)	(1,707)	546
Fund balances at beginning of year	18,220	18,220	18,220
Fund balances at end of year	\$ 16,573	16,513	18,766

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, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		42
Aid from other governmental agencies:			
Charges for current services	1,075	1,075	1,098
Total revenues	1,075	1,075	1,140
Expenditures:			
Current:			
Public assistance:			
IHSS public authority	16,082	21,362	19,872
Total public assistance	16,082	21,362	19,872
Capital outlay	164	164	164
Total expenditures	16,246	21,526	20,036
Excess (deficiency) of revenues over (under) expenditures	(15,171)	(20,451)	(18,896)
Other financing sources (uses):			
Transfer In	15,163	20,443	18,884
Total other financing sources (uses)	15,163	20,443	18,884
Net change in fund balances	(8)	(8)	(12)
Fund balances at beginning of year	96	96	96
Fund balances at end of year	\$ 88	88	84

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

INACTIVE WASTESITES FUND

For the Year Ended June 30, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 244	245	1,256
Charges for current services	5,667	5,698	99
Total revenues	5,911	5,943	1,355
Expenditures:			
Current:			
Health and sanitation:			
Hillsborough maintenance	2	2	1
Duck pond landfill cleanup	14	14	15
Inactive waste site management	6,728	6,760	5,236
Total health and sanitation	6,744	6,776	5,252
Total expenditures	6,744	6,776	5,252
Excess (deficiency) of revenues over (under) expenditures	(833)	(833)	(3,897)
Other financing sources (uses):			
Transfers out	(67)	(67)	(62)
Total other financing sources (uses)	(67)	(67)	(62)
Net change in fund balances	(900)	(900)	(3,959)
Fund balances at beginning of year	72,716	72,716	72,716
Fund balances at end of year	\$ 71,816	71,816	68,757

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

INMATE WELFARE PROGRAM FUND

For the Year Ended June 30, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 2,714	2,714	2,991
Charges for current services			31
Other	290	290	182
Total revenues	3,004	3,004	3,204
Expenditures:			
Current:			
Public protection:			
Probation inmate welfare	106	106	61
Sheriff's inmate welfare - adult detention	2,518	3,369	2,536
Sheriff's inmate welfare - police protection	20	20	11
Total public protection	2,644	3,495	2,608
Capital outlay	1,147	1,158	1,158
Total expenditures	3,791	4,653	3,766
Excess (deficiency) of revenues over (under) expenditures	(787)	(1,649)	(562)
Other financing sources (uses):			
Transfer In	2,640	3,502	3,630
Transfers out	(3,897)	(3,897)	(3,581)
Total other financing sources (uses)	(1,257)	(395)	49
Net change in fund balances	(2,044)	(2,044)	(513)
Fund balances at beginning of year	15,328	15,328	15,328
Increase (decrease) in nonspendable inventories		94	94
Fund balances at end of year	\$ 13,284	13,378	14,909

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

LIGHTING MAINTENANCE DISTRICT FUND

For the Year Ended June 30, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,031	1,031	1,212
Revenue from use of money and property	5	5	32
Aid from other governmental agencies:			
State	8	8	8
Other			2
Charges for current services	1,506	1,506	1,600
Total revenues	2,550	2,550	2,854
Expenditures:			
Current:			
Public ways and facilities:			
San Diego lighting maintenance	2,587	2,587	1,747
Total public ways and facilities	2,587	2,587	1,747
Capital outlay	162	162	162
Debt service:			
Principal	155	155	154
Interest	12	12	13
Total expenditures	2,916	2,916	2,076
Excess (deficiency) of revenues over (under) expenditures	(366)	(366)	778
Net change in fund balances	(366)	(366)	778
Fund balances at beginning of year	2,149	2,149	2,149
Increase (decrease) in nonspendable inventories		20	20
Fund balances at end of year	\$ 1,783	1,803	2,947

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

OTHER SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 16	16	142
Aid from other governmental agencies:			
State	392	392	377
Charges for current services	697	1,562	1,780
Total revenues	1,105	1,970	2,299
Expenditures:			
Current:			
Public protection:			
Agriculture, weights and measures - fish and game	18	18	18
Public works, survey	315	315	91
Total public protection	333	333	109
Health and sanitation:			
Sanitation - waste planning and recycling	1,303	2,168	1,563
Total health and sanitation	1,303	2,168	1,563
Total expenditures	1,636	2,501	1,672
Excess (deficiency) of revenues over (under) expenditures	(531)	(531)	627
Other financing sources (uses):			
Transfers out	(69)	(69)	(66)
Total other financing sources (uses)	(69)	(69)	(66)
Net change in fund balances	(600)	(600)	561
Fund balances at beginning of year	1,630	1,630	1,630
Fund balances at end of year	\$ 1,030	1,030	2,191

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

PARK LAND DEDICATION FUND

For the Year Ended June 30, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 57	57	2,734
Revenue from use of money and property	16	16	245
Other			9
Total revenues	73	73	2,988
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	2	2
Local Park Planning Area 20 Spring Valley	5	5	2
Local Park Planning Area 25 Lakeside	5	5	3
Local Park Planning Area 26 Crest	2	2	1
Local Park Planning Area 27 Alpine	5	5	5
Local Park Planning Area 28 Ramona	608	608	10
Local Park Planning Area 29 Escondido	1	1	1
Local Park Planning Area 30 San Marcos	1	1	
Local Park Planning Area 31 San Dieguito	6	6	
Local Park Planning Area 35 Fallbrook	243	243	71
Local Park Planning Area 36 Bonsall	5	5	
Local Park Planning Area 37 Vista	1	1	
Local Park Planning Area 38 Valley Center	131	131	74
Local Park Planning Area 39 Pauma	1	1	
Local Park Planning Area 40 Palomar-Julian	3	3	
Local Park Planning Area 41 Mount Empire	3	3	
Local Park Planning Area 42 Anza-Borrego	6	6	1
Local Park Planning Area 43 Central Mountain	3	3	1
Local Park Planning Area 45 Valle de Oro	5	5	5
Total recreation and cultural	1,042	1,042	176
Total expenditures	1,042	1,042	176
Excess (deficiency) of revenues over (under) expenditures	(969)	(969)	2,812
Other financing sources (uses):			
Transfers out	(605)	(2,015)	(491)
Total other financing sources (uses)	(605)	(2,015)	(491)
Net change in fund balances	(1,574)	(2,984)	2,321
Fund balances at beginning of year	16,819	16,819	16,819
Fund balances at end of year	\$ 15,245	13,835	19,140

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL
ROAD FUND

For the Year Ended June 30, 2018
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 5,001	5,001	5,957
Revenue from use of money and property	440	440	1,460
Aid from other governmental agencies:			
State	88,733	92,650	81,276
Federal	14,489	16,318	4,256
Other			149
Charges for current services	10,785	12,070	14,098
Other	1,596	1,996	1,860
Total revenues	121,044	128,475	109,056
Expenditures:			
Current:			
Public ways and facilities:			
Public works, road	170,510	175,881	77,974
Total public ways and facilities	170,510	175,881	77,974
Capital outlay	24,446	24,445	24,432
Total expenditures	194,956	200,326	102,406
Excess (deficiency) of revenues over (under) expenditures	(73,912)	(71,851)	6,650
Other financing sources (uses):			
Sale of capital assets			13
Transfer In	1,942	2,197	2,197
Transfers out	(1,609)	(3,925)	(3,854)
Total other financing sources (uses)	333	(1,728)	(1,644)
Net change in fund balances	(73,579)	(73,579)	5,006
Fund Balances at the beginning of year	125,216	125,216	125,216
Increase (decrease) in nonspendable inventories		(261)	(261)
Fund balances at end of year	\$ 51,637	51,376	129,961



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, 2018
(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 18,733	4,235	49,924	72,892
Receivables, net	1,192	362	299	1,853
Due from other funds		1	74	75
Inventories	1	229	3	233
Total current assets	19,926	4,827	50,300	75,053
Noncurrent assets:				
Due from other funds	3,553			3,553
Capital assets:				
Land	10,504		1,089	11,593
Construction in progress	735		8,868	9,603
Buildings and improvements	119,820		12,055	131,875
Equipment	2,074	233	312	2,619
Software	101			101
Road infrastructure	20,400			20,400
Sewer infrastructure			107,001	107,001
Accumulated depreciation/amortization	(54,657)	(227)	(51,399)	(106,283)
Total noncurrent assets	102,530	6	77,926	180,462
Total assets	122,456	4,833	128,226	255,515
DEFERRED OUTFLOWS OF RESOURCES				
Pension:				
Contributions to the pension plan subsequent to the measurement date	1,020		1,099	2,119
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	23		24	47
Changes of assumptions or other inputs	1,181		1,293	2,474
Net difference between projected and actual earnings on pension plan investments	324		356	680
Difference between expected and actual experience in the total pension liability	8		9	17
OPEB:				
Contributions to the OPEB plan subsequent to the measurement date	39		47	86
Total deferred outflows of resources	2,595		2,828	5,423

Continued on next page ►►►

COMBINING STATEMENT OF NET POSITION
ENTERPRISE FUNDS

June 30, 2018

(In Thousands)

(Continued)	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
LIABILITIES				
Current liabilities:				
Accounts payable	619	685	3,087	4,391
Accrued payroll	70		87	157
Due to other funds	274	2,058	230	2,562
Unearned revenue	229			229
Compensated absences	86		105	191
Total current liabilities	1,278	2,743	3,509	7,530
Noncurrent liabilities:				
Compensated absences	121		150	271
Net pension liability	7,383		7,875	15,258
Net OPEB liability	282		340	622
Total noncurrent liabilities	7,786		8,365	16,151
Total liabilities	9,064	2,743	11,874	23,681
DEFERRED INFLOWS OF RESOURCES				
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	8		8	16
Differences between expected and actual experience in the total pension liability	467		511	978
Total deferred inflows of resources	475		519	994
NET POSITION				
Net investment in capital assets	98,977	6	77,926	176,909
Unrestricted net position	16,535	2,084	40,735	59,354
Total net position	\$ 115,512	2,090	118,661	236,263

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

 For the Year Ended June 30, 2018
 (In Thousands)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
Operating revenues:				
Charges for current services	\$ 13,783	7,426	28,475	49,684
Other	70	2,683	136	2,889
Total operating revenues	13,853	10,109	28,611	52,573
Operating expenses:				
Salaries and employee benefits	4,288		5,321	9,609
Repairs and maintenance	2,664	17	5,312	7,993
Equipment rental	470	22	967	1,459
Sewage processing			15,040	15,040
Contracted services	5,741	3,212	1,164	10,117
Depreciation/amortization	4,197	2	2,324	6,523
Utilities	336		42	378
Cost of material		2,556		2,556
Fuel	57	4		61
Other	657	237	2,499	3,393
Total operating expenses	18,410	6,050	32,669	57,129
Operating income (loss)	(4,557)	4,059	(4,058)	(4,556)
Nonoperating revenues (expenses):				
Grants	329			329
Investment earnings	363	46	750	1,159
Gain (loss) on disposal of assets	(1)	4		3
Total nonoperating revenues (expenses)	691	50	750	1,491
Income (loss) before capital contributions and transfers	(3,866)	4,109	(3,308)	(3,065)
Transfers in	74		309	383
Transfers out	(155)	(4,448)	(201)	(4,804)
Change in net position	(3,947)	(339)	(3,200)	(7,486)
Net position (deficits) at beginning of year (restated, see Note 32 to the financial statements)	119,459	2,429	121,861	243,749
Net position (deficits) at end of year	\$ 115,512	2,090	118,661	236,263

COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS

For the Year Ended June 30, 2018
(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 14,112	9,990	20,778	44,880
Cash received from other funds	9	1,032	7,737	8,778
Cash payments to suppliers	(6,284)	(5,766)	(21,260)	(33,310)
Cash payments to employees	(4,040)		(5,019)	(9,059)
Cash payments to other funds	(2,713)	(35)	(2,150)	(4,898)
Net cash provided (used) by operating activities	1,084	5,221	86	6,391
Cash flows from noncapital financing activities:				
Operating grants	2,002			2,002
Transfers from other funds	74		309	383
Transfers to other funds	(155)	(4,448)	(201)	(4,804)
Other noncapital increases	121			121
Net cash provided (used) by noncapital financing activities	2,042	(4,448)	108	(2,298)
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(1,276)		(9,162)	(10,438)
Proceeds from sale of assets		3		3
Net cash provided (used) by capital and related financing activities	(1,276)	3	(9,162)	(10,435)
Cash flows from investing activities:				
Investment earnings	322	39	688	1,049
Net increase (decrease) in cash and cash equivalents	2,172	815	(8,280)	(5,293)
Cash and cash equivalents - beginning of year	16,561	3,420	58,204	78,185
Cash and cash equivalents - end of year	18,733	4,235	49,924	72,892
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(4,557)	4,059	(4,058)	(4,556)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivable	204	(119)	(53)	32
Decrease (increase) in due from other funds		(1)	(43)	(44)
Decrease (increase) in inventory		(16)		(16)
Increase (decrease) in accounts payable	828	264	1,558	2,650
Increase (decrease) in accrued payroll	(1)		3	2
Increase (decrease) in due to other funds	100	1,032	56	1,188
Increase (decrease) in unearned revenue	64			64
Increase (decrease) in compensated absences	7		12	19
Pension expense	258		307	565
OPEB expense	(16)		(20)	(36)
Depreciation / amortization	4,197	2	2,324	6,523
Total adjustments	5,641	1,162	4,144	10,947
Net cash provided (used) by operating activities	1,084	5,221	86	6,391
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	\$ 117		270	387



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, 2018

(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	\$ 170,841	15,563	23,820	29,689	61,086
Receivables, net	771	371	415	55	281
Due from other funds	1,589	5,508	4,264	15,465	
Inventories		40	982		
Total current assets	173,201	21,482	29,481	45,209	61,367
Noncurrent assets:					
Due from other funds					
Capital assets:					
Construction in progress					
Buildings and improvements			2,963		
Equipment		6,526	121,196		
Software		440	213		
Accumulated depreciation/amortization		(2,914)	(76,323)		
Total noncurrent assets		4,052	48,049		
Total assets	173,201	25,534	77,530	45,209	61,367
DEFERRED OUTFLOW OF RESOURCES					
Pension:					
Contributions to the pension plan subsequent to the measurement date		7,542	1,443		
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		171	32		
Changes of assumptions or other inputs		8,779	1,778		
Net difference between projected and actual earnings on pension plan investments		2,436	569		
Difference between expected and actual experience in the total pension liability		59	11		
OPEB:					
Contributions to the OPEB plan subsequent to the measurement date		308	59		
Total deferred outflow of resources		19,295	3,892		

Continued on next page ►►►

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

June 30, 2018
(In Thousands)

(Continued)	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
LIABILITIES					
Current liabilities:					
Accounts payable	4,557	6,640	3,401	37,373	18
Accrued payroll		616	111		
Due to other funds	2,168	663	158	1,199	1,761
Unearned revenue		373	1		
Loans payable		371			
Compensated absences		726	102		
Claims and judgments	24,533				25,174
Total current liabilities	31,258	9,389	3,773	38,572	26,953
Noncurrent liabilities:					
Loans payable		1,202			
Compensated absences		1,021	143		
Claims and judgments	156,305				39,935
Net pension liability		54,313	10,624		
Net OPEB liability		2,228	427		
Total noncurrent liabilities	156,305	58,764	11,194		39,935
Total liabilities	187,563	68,153	14,967	38,572	66,888
DEFERRED INFLOWS OF RESOURCES					
Pension:					
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		54	12		
Differences between expected and actual experience in the total pension liability		3,446	656		
Total deferred inflows of resources		3,500	668		
NET POSITION					
Net investment in capital assets		4,052	48,049		
Unrestricted net position	(14,362)	(30,876)	17,738	6,637	(5,521)
Total net position (deficits)	\$ (14,362)	(26,824)	65,787	6,637	(5,521)

Continued on next page ►►►

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

 June 30, 2018
 (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	\$ 8,103	20,802	458	330,362
Receivables, net	32	96		2,021
Due from other funds	829	41	10	27,706
Inventories	4			1,026
Total current assets	8,968	20,939	468	361,115
Noncurrent assets:				
Due from other funds			30	30
Capital assets:				
Construction in progress	587			587
Buildings and improvements				2,963
Equipment	220	37,268		165,210
Software	397	14		1,064
Accumulated depreciation/amortization	(590)	(20,396)		(100,223)
Total noncurrent assets	614	16,886	30	69,631
Total assets	9,582	37,825	498	430,746
DEFERRED OUTFLOW OF RESOURCES				
Pension:				
Contributions to the pension plan subsequent to the measurement date	1,630			10,615
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	33			236
Changes of assumptions or other inputs	1,979			12,536
Net difference between projected and actual earnings on pension plan investments	577			3,582
Difference between expected and actual experience in the total pension liability	14			84
OPEB:				
Contributions to the OPEB plan subsequent to the measurement date	70			437
Total deferred outflow of resources	4,303			27,490

Continued on next page ►►►

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

June 30, 2018
(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
LIABILITIES				
Current liabilities:				
Accounts payable	123	501		52,613
Accrued payroll	122			849
Due to other funds	201	445		6,595
Unearned revenue				374
Loans payable				371
Compensated absences	209			1,037
Claims and judgments				49,707
Total current liabilities	655	946		111,546
Noncurrent liabilities:				
Loans payable				1,202
Compensated absences	294			1,458
Claims and judgments				196,240
Net pension liability	11,794			76,731
Net OPEB liability	505			3,160
Total noncurrent liabilities	12,593			278,791
Total liabilities	13,248	946		390,337
DEFERRED INFLOWS OF RESOURCES				
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	12			78
Differences between expected and actual experience in the total pension liability	746			4,848
Total deferred inflows of resources	758			4,926
NET POSITION				
Net investment in capital assets	614	16,886		69,601
Unrestricted net position	(735)	19,993	498	(6,628)
Total net position (deficits)	\$ (121)	36,879	498	62,973

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

 For the Year Ended June 30, 2018
 (In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
Operating revenues:					
Charges for current services	\$ 48,336	114,057	41,940	160,366	31,268
Other	244	1,293	360	7	
Total operating revenues	48,580	115,350	42,300	160,373	31,268
Operating expenses:					
Salaries and employee benefits		35,061	6,870		
Repairs and maintenance		23,885	8,904		
Equipment rental		57	3		
Contracted services	12,546	27,281	2,120	166,150	11,429
Depreciation/amortization		338	12,289		
Utilities		27,015	220		
Cost of material		4,328	140		
Claims and judgments	28,202				16,071
Fuel		268	8,545		
Other		3,932	1,931	967	2
Total operating expenses	40,748	122,165	41,022	167,117	27,502
Operating income (loss)	7,832	(6,815)	1,278	(6,744)	3,766
Nonoperating revenues (expenses):					
Grants		3,548			
Investment earnings	2,215		375		728
Interest expense		(12)			
Gain (loss) on disposal of assets		(9)	683		
Total nonoperating revenues (expenses)	2,215	3,527	1,058		728
Income (loss) before capital contributions and transfers	10,047	(3,288)	2,336	(6,744)	4,494
Capital contributions			1,475		
Transfers in	171	2,876	1,080	5,249	
Transfers out		(1,226)	(234)		
Change in net position	10,218	(1,638)	4,657	(1,495)	4,494
Net position (deficits) at beginning of year (restated, see Note 32 to the financial statements)	(24,580)	(25,186)	61,130	8,132	(10,015)
Net position (deficits) at end of year	\$ (14,362)	(26,824)	65,787	6,637	(5,521)

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

For the Year Ended June 30, 2018
(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Operating revenues:				
Charges for current services	\$ 8,601	8,018		412,586
Other	1,165			3,069
Total operating revenues	9,766	8,018		415,655
Operating expenses:				
Salaries and employee benefits	7,776			49,707
Repairs and maintenance	45	3,340		36,174
Equipment rental	17			77
Contracted services	1,719	421		221,666
Depreciation/amortization	113	3,053		15,793
Utilities	75			27,310
Cost of material	67	4		4,539
Claims and judgments				44,273
Fuel	1	1,165		9,979
Other	229			7,061
Total operating expenses	10,042	7,983		416,579
Operating income (loss)	(276)	35		(924)
Nonoperating revenues (expenses):				
Grants				3,548
Investment earnings	92	297		3,707
Interest expense				(12)
Gain (loss) on disposal of assets		124		798
Total nonoperating revenues (expenses)	92	421		8,041
Income (loss) before capital contributions and transfers	(184)	456		7,117
Capital contributions				1,475
Transfers in	1,667	333		11,376
Transfers out	(510)			(1,970)
Change in net position	973	789		17,998
Net position (deficits) at beginning of year (restated, see Note 32 to the financial statements)	(1,094)	36,090	498	44,975
Net position (deficits) at end of year	\$ (121)	36,879	498	62,973

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

 For the Year Ended June 30, 2018
 (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	\$ 291	3,444	1,528	288	590
Cash received from other funds	48,368	117,248	39,828	158,116	30,678
Cash payments to suppliers	(1,461)	(85,180)	(19,762)	(152,605)	(2,748)
Cash payments to employees		(33,107)	(6,512)		
Cash payments to other funds	(10,059)	(3,749)	(4,665)		(8,286)
Cash paid for claims and judgments	(22,852)				(3,624)
Net cash provided (used) by operating activities	14,287	(1,344)	10,417	5,799	16,610
Cash flows from noncapital financing activities:					
Operating grants		4,015			
Transfers from other funds	171	2,876	1,080	5,249	
Transfer to other funds		(1,226)	(234)		
Payments received on advances to other funds					
Principal paid on long-term debt		(1,004)			
Interest paid on long-term debt		(13)			
Proceeds from loans		344			
Net cash provided (used) by noncapital financing activities	171	4,992	846	5,249	
Cash flows from capital and related financing activities:					
Capital contributions			1,475		
Acquisition of capital assets		(120)	(19,341)		
Proceeds from sale of assets			968		
Principal paid on capital lease		(13)			
Net cash provided (used) by capital and related financing activities		(133)	(16,898)		
Cash flows from investing activities:					
Investment earnings	1,901		350		579
Net increase (decrease) in cash and cash equivalents	16,359	3,515	(5,285)	11,048	17,189
Cash and cash equivalents - beginning of year	154,482	12,048	29,105	18,641	43,897
Cash and cash equivalents - end of year	170,841	15,563	23,820	29,689	61,086

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COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2018
(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)	7,832	(6,815)	1,278	(6,744)	3,766
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Decrease (increase) in accounts receivable	47	294	(82)	85	
Decrease (increase) in due from other funds	32	4,859	(862)	(2,054)	
Decrease (increase) in inventory		(6)	(247)		
Increase (decrease) in accounts payable	(181)	(2,179)	(1,533)	13,453	(7)
Increase (decrease) in accrued payroll		60	6		
Increase (decrease) in due to other funds	1,207	(17)	(787)	1,059	404
Increase (decrease) in unearned revenue		189			
Increase (decrease) in compensated absences		97	(3)		
Increase (decrease) in claims and judgments	5,350				12,447
Pension expense		1,968	383		
OPEB expense		(132)	(25)		
Depreciation / amortization		338	12,289		
Total adjustments	6,455	5,471	9,139	12,543	12,844
Net cash provided (used) by operating activities	14,287	(1,344)	10,417	5,799	16,610
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable	\$		1,559		

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

For the Year Ended June 30, 2018

(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Funds	Total Internal Service Funds
Cash flows from operating activities:				
Cash received from customers	\$ 1,168			7,309
Cash received from other funds	8,476	7,977		410,691
Cash payments to suppliers	(343)	(251)		(262,350)
Cash payments to employees	(7,283)			(46,902)
Cash payments to other funds	(2,260)	(4,942)		(33,961)
Cash paid for claims and judgments				(26,476)
Net cash provided (used) by operating activities	(242)	2,784		48,311
Cash flows from noncapital financing activities:				
Operating grants				4,015
Transfers from other funds	1,667	333		11,376
Transfer to other funds	(510)			(1,970)
Payments received on advances to other funds			10	10
Principal paid on long-term debt				(1,004)
Interest paid on long-term debt				(13)
Proceeds from loans				344
Net cash provided (used) by noncapital financing activities	1,157	333	10	12,758
Cash flows from capital and related financing activities:				
Capital contributions				1,475
Acquisition of capital assets	(587)	(3,237)		(23,285)
Proceeds from sale of assets		289		1,257
Principal paid on capital lease				(13)
Net cash provided (used) by capital and related financing activities	(587)	(2,948)		(20,566)
Cash flows from investing activities:				
Investment earnings	82	261		3,173
Net increase (decrease) in cash and cash equivalents	410	430	10	43,676
Cash and cash equivalents - beginning of year	7,693	20,372	448	286,686
Cash and cash equivalents - end of year	8,103	20,802	458	330,362

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COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2018
(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Funds	Total Internal Service Funds
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(276)	35		(924)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Decrease (increase) in accounts receivable				344
Decrease (increase) in due from other funds	(122)	(41)		1,812
Decrease (increase) in inventory	1			(252)
Increase (decrease) in accounts payable	98	(187)		9,464
Increase (decrease) in accrued payroll	(4)			62
Increase (decrease) in due to other funds	(565)	(76)		1,225
Increase (decrease) in unearned revenue				189
Increase (decrease) in compensated absences	84			178
Increase (decrease) in claims and judgments				17,797
Pension expense	460			2,811
OPEB expense	(31)			(188)
Depreciation / amortization	113	3,053		15,793
Total adjustments	34	2,749		49,235
Net cash provided (used) by operating activities	(242)	2,784		48,311
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	\$	504		2,063



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, 2018

(In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Pooled cash and investments	\$ 80,064	20,321,037	20,313,661	87,440
Receivables:				
Investment earnings receivable	1,439	13,373	12,352	2,460
Taxes receivable	66,462	12,888,974	12,894,900	60,536
Total assets	147,965	33,223,384	33,220,913	150,436
LIABILITIES				
Accounts payable	10,670	1,784,501	1,781,643	13,528
Due to other governments	137,295	33,055,165	33,055,552	136,908
Total liabilities	147,965	34,839,666	34,837,195	150,436
OTHER AGENCY FUNDS				
ASSETS				
Pooled cash and investments	348,029	22,245,539	22,218,280	375,288
Cash with fiscal agents	707	10,020	9,915	812
Investments with fiscal agents		1,207		1,207
Receivables:				
Accounts receivable	962	969	962	969
Investment earnings receivable	19,527	66,187	50,144	35,570
Total assets	369,225	22,323,922	22,279,301	413,846
LIABILITIES				
Accounts payable	64,000	2,612,884	2,597,034	79,850
Warrants outstanding	176,971	10,808,354	10,758,452	226,873
Due to other governments	128,254	2,780,512	2,801,643	107,123
Total liabilities	369,225	16,201,750	16,157,129	413,846
TOTAL AGENCY FUNDS				
ASSETS				
Pooled cash and investments	428,093	42,566,576	42,531,941	462,728
Cash with fiscal agents	707	10,020	9,915	812
Investments with fiscal agents		1,207		1,207
Receivables:				
Accounts receivable	962	969	962	969
Investment earnings receivable	20,966	79,560	62,496	38,030
Taxes receivable	66,462	12,888,974	12,894,900	60,536
Total assets	517,190	55,547,306	55,500,214	564,282
LIABILITIES				
Accounts payable	74,670	4,397,385	4,378,677	93,378
Warrants outstanding	176,971	10,808,354	10,758,452	226,873
Due to other governments	265,549	35,835,677	35,857,195	244,031
Total liabilities	\$ 517,190	51,041,416	50,994,324	564,282