



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. This fund is restricted for law enforcement.

#### **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 FUND

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.

COMBINING BALANCE SHEET  
**NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2019  
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Pooled cash and investments	\$ 462,989	3,250	11,820	478,059
Receivables, net	103,522	310	838	104,670
Property taxes receivables, net	664			664
Due from other funds	4,675	203	26,615	31,493
Inventories	1,334			1,334
Deposits with others	9			9
Prepaid items	374			374
Restricted assets:				
Cash with fiscal agents	400		104	504
Investments with fiscal agents	45,024	18,441		63,465
Lease receivable		893		893
<b>Total assets</b>	<b>618,991</b>	<b>23,097</b>	<b>39,377</b>	<b>681,465</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	15,027		16,425	31,452
Accrued payroll	1,686			1,686
Due to other funds	36,888	43	22,635	59,566
Unearned revenue	34,257		317	34,574
<b>Total liabilities</b>	<b>87,858</b>	<b>43</b>	<b>39,377</b>	<b>127,278</b>
<b>DEFERRED INFLOW OF RESOURCES</b>				
Non-pension:				
Property taxes received in advance	648			648
Unavailable revenue	74,817	894		75,711
<b>Total deferred inflows of resources</b>	<b>75,465</b>	<b>894</b>		<b>76,359</b>
<b>FUND BALANCES</b>				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids	4,291			4,291
Inventories and deposits with others	1,343			1,343
Restricted for:				
Creditors - Debt service	45,204	22,160		67,364
Grantors - Housing assistance	16,696			16,696
Laws or regulations of other governments:				
Future road improvements	148,109			148,109
Fund purpose	147,276			147,276
Other purposes	24,302			24,302
Committed to:				
Landfill postclosure and landfill maintenance	65,582			65,582
Assigned to:				
Legislative and administrative services	2,865			2,865
<b>Total fund balances</b>	<b>455,668</b>	<b>22,160</b>		<b>477,828</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 618,991</b>	<b>23,097</b>	<b>39,377</b>	<b>681,465</b>

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDSJune 30, 2019  
(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
<b>ASSETS</b>					
Pooled cash and investments	\$ 52,318	11,607	2,364	17,190	264
Receivables, net	2,961	125	26	218	4,518
Property taxes receivables, net			20	494	
Due from other funds	30	1		5	500
Inventories	200	99		10	
Deposits with others					
Prepaid items					3
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents					
<b>Total assets</b>	<b>55,509</b>	<b>11,832</b>	<b>2,410</b>	<b>17,917</b>	<b>5,285</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	1,211	125	33	607	
Accrued payroll	321			477	
Due to other funds	493	15		1,163	
Unearned revenue	24,720		800	10	
<b>Total liabilities</b>	<b>26,745</b>	<b>140</b>	<b>833</b>	<b>2,257</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Non-pension:					
Property taxes received in advance				491	
Unavailable revenue			20	509	1,098
<b>Total deferred inflows of resources</b>			<b>20</b>	<b>1,000</b>	<b>1,098</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids					3,920
Inventories and deposits with others	200	99		10	
Restricted for:					
Creditors - Debt service					
Grantors - Housing assistance					
Laws or regulations of other governments:					
Future road improvements					
Fund purpose	28,564	11,593	1,557	11,785	267
Other purposes					
Committed to:					
Landfill postclosure and landfill maintenance					
Assigned to:					
Legislative and administrative services				2,865	
<b>Total fund balances</b>	<b>28,764</b>	<b>11,692</b>	<b>1,557</b>	<b>14,660</b>	<b>4,187</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 55,509</b>	<b>11,832</b>	<b>2,410</b>	<b>17,917</b>	<b>5,285</b>

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COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS

June 30, 2019  
(In Thousands)

(Continued)	County Service District Funds	Edgemoor Development Fund	Flood Control District Fund	Harmony Grove Community Facilities District Fund	Housing Authority - Low and Moderate Income Housing Asset Fund
<b>ASSETS</b>					
Pooled cash and investments	\$ 34,546	15,209	24,347	470	565
Receivables, net	662	2,072	522	5	18,339
Property taxes receivables, net	75		60		
Due from other funds	131				
Inventories	90		30		
Deposits with others					
Prepaid items					
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents				36	
<b>Total assets</b>	<b>35,504</b>	<b>17,281</b>	<b>24,959</b>	<b>511</b>	<b>18,904</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	1,660	(1)	239		
Accrued payroll					
Due to other funds	238	1	329		
Unearned revenue					560
<b>Total liabilities</b>	<b>1,898</b>		<b>568</b>		<b>560</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Non-pension:					
Property taxes received in advance	71		69		
Unavailable revenue	69		55		18,332
<b>Total deferred inflows of resources</b>	<b>140</b>		<b>124</b>		<b>18,332</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids					
Inventories and deposits with others	90		30		
Restricted for:					
Creditors - Debt service					
Grantors - Housing assistance					
Laws or regulations of other governments:					
Future road improvements					
Fund purpose	33,376	17,281		511	12
Other purposes			24,237		
Committed to:					
Landfill postclosure and landfill maintenance					
Assigned to:					
Legislative and administrative services					
<b>Total fund balances</b>	<b>33,466</b>	<b>17,281</b>	<b>24,267</b>	<b>511</b>	<b>12</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 35,504</b>	<b>17,281</b>	<b>24,959</b>	<b>511</b>	<b>18,904</b>

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS**

 June 30, 2019  
(In Thousands)

(Continued)	Housing Authority - Other Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund
<b>ASSETS</b>					
Pooled cash and investments	\$ 11,536	2,435	65,133	14,108	3,815
Receivables, net	6,835	45	794	155	38
Property taxes receivables, net					15
Due from other funds	11	317	10	3,060	
Inventories				251	24
Deposits with others	9				
Prepaid items	1				
Restricted assets:					
Cash with fiscal agents	400				
Investments with fiscal agents					
<b>Total assets</b>	<b>18,792</b>	<b>2,797</b>	<b>65,937</b>	<b>17,574</b>	<b>3,892</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	233	40	252	986	313
Accrued payroll		91	29		
Due to other funds	1,510	2,579	74	1,747	13
Unearned revenue	61				
<b>Total liabilities</b>	<b>1,804</b>	<b>2,710</b>	<b>355</b>	<b>2,733</b>	<b>326</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Non-pension:					
Property taxes received in advance					17
Unavailable revenue					14
<b>Total deferred inflows of resources</b>					<b>31</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids	1				
Inventories and deposits with others	9			251	24
Restricted for:					
Creditors - Debt service	217				
Grantors - Housing assistance	16,696				
Laws or regulations of other governments:					
Future road improvements					
Fund purpose		87		14,590	3,511
Other purposes	65				
Committed to:					
Landfill postclosure and landfill maintenance			65,582		
Assigned to:					
Legislative and administrative services					
<b>Total fund balances</b>	<b>16,988</b>	<b>87</b>	<b>65,582</b>	<b>14,841</b>	<b>3,535</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 18,792</b>	<b>2,797</b>	<b>65,937</b>	<b>17,574</b>	<b>3,892</b>

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COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS

June 30, 2019  
(In Thousands)

(Continued)	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
<b>ASSETS</b>					
Pooled cash and investments	\$ 3,082	20,693	183,307		462,989
Receivables, net	726	221	49,542	15,718	103,522
Property taxes receivables, net					664
Due from other funds			610		4,675
Inventories			630		1,334
Deposits with others					9
Prepaid items			370		374
Restricted assets:					
Cash with fiscal agents					400
Investments with fiscal agents				44,988	45,024
<b>Total assets</b>	<b>3,808</b>	<b>20,914</b>	<b>234,459</b>	<b>60,706</b>	<b>618,991</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	114		9,214	1	15,027
Accrued payroll	9		759		1,686
Due to other funds	28	255	28,443		36,888
Unearned revenue	174		7,932		34,257
<b>Total liabilities</b>	<b>325</b>	<b>255</b>	<b>46,348</b>	<b>1</b>	<b>87,858</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Non-pension:					
Property taxes received in advance					648
Unavailable revenue			39,002	15,718	74,817
<b>Total deferred inflows of resources</b>			<b>39,002</b>	<b>15,718</b>	<b>75,465</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids			370		4,291
Inventories and deposits with others			630		1,343
Restricted for:					
Creditors - Debt service				44,987	45,204
Grantors - Housing assistance					16,696
Laws or regulations of other governments:					
Future road improvements			148,109		148,109
Fund purpose	3,483	20,659			147,276
Other purposes					24,302
Committed to:					
Landfill postclosure and landfill maintenance					65,582
Assigned to:					
Legislative and administrative services					2,865
<b>Total fund balances</b>	<b>3,483</b>	<b>20,659</b>	<b>149,109</b>	<b>44,987</b>	<b>455,668</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 3,808</b>	<b>20,914</b>	<b>234,459</b>	<b>60,706</b>	<b>618,991</b>

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COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DEBT SERVICE FUNDS

June 30, 2019  
(In Thousands)

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
<b>ASSETS</b>				
Pooled cash and investments	\$ 1,300	814	1,136	3,250
Receivables, net	51	83	176	310
Due from other funds	203			203
Restricted assets:				
Investments with fiscal agents	15	5,923	12,503	18,441
Lease receivable		893		893
<b>Total assets</b>	<b>1,569</b>	<b>7,713</b>	<b>13,815</b>	<b>23,097</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Due to other funds	43			43
<b>Total liabilities</b>	<b>43</b>			<b>43</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Non-pension:				
Unavailable revenue		894		894
<b>Total deferred inflows of resources</b>		<b>894</b>		<b>894</b>
<b>FUND BALANCES</b>				
Restricted for:				
Creditors - Debt service	1,526	6,819	13,815	22,160
<b>Total fund balance</b>	<b>1,526</b>	<b>6,819</b>	<b>13,815</b>	<b>22,160</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 1,569</b>	<b>7,713</b>	<b>13,815</b>	<b>23,097</b>

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
**CAPITAL PROJECTS FUND**

June 30, 2019  
 (In Thousands)

Capital Outlay Fund

ASSETS			Capital Outlay Fund
Pooled cash and investments		\$	11,820
Receivables, net			838
Due from other funds			26,615
Restricted assets:			
Cash with fiscal agents			104
<b>Total assets</b>			<b>39,377</b>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable			16,425
Due to other funds			22,635
Unearned revenue			317
<b>Total liabilities</b>			<b>39,377</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>		<b>\$</b>	<b>39,377</b>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDSFor the Year Ended June 30, 2019  
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 52,987			52,987
Licenses, permits and franchise fees	16,173			16,173
Fines, forfeitures and penalties	1,136			1,136
Revenue from use of money and property	15,152	2,000		17,152
Aid from other governmental agencies:				
State	112,308		805	113,113
Federal	142,701		266	142,967
Other	25,176		15	25,191
Charges for current services	39,734			39,734
Other	36,077	5,262	8,829	50,168
<b>Total revenues</b>	<b>441,444</b>	<b>7,262</b>	<b>9,915</b>	<b>458,621</b>
<b>Expenditures:</b>				
Current:				
General government	606	234	3,046	3,886
Public protection	11,757			11,757
Public ways and facilities	84,327			84,327
Health and sanitation	45,891			45,891
Public assistance	170,918			170,918
Education	44,361			44,361
Recreation and cultural	2,367			2,367
Capital outlay	47,207		106,413	153,620
Debt service:				
Principal	10,237	50,570		60,807
Interest	22,662	32,134		54,796
<b>Total expenditures</b>	<b>440,333</b>	<b>82,938</b>	<b>109,459</b>	<b>632,730</b>
Excess (deficiency) of revenues over (under) expenditures	1,111	(75,676)	(99,544)	(174,109)
Other financing sources (uses):				
Sale of capital assets	18,991			18,991
Transfers in	46,435	76,388	99,544	222,367
Transfers out	(20,050)			(20,050)
<b>Total other financing sources (uses)</b>	<b>45,376</b>	<b>76,388</b>	<b>99,544</b>	<b>221,308</b>
Net change in fund balances	46,487	712		47,199
Fund balances at beginning of year	409,555	21,448		431,003
Increase (decrease) in nonspendable inventories	(374)			(374)
<b>Fund balances at end of year</b>	<b>\$ 455,668</b>	<b>22,160</b>		<b>477,828</b>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2019  
(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
<b>Revenues:</b>					
Taxes	\$		1,081	37,792	
Licenses, permits and franchise fees	7,701				
Fines, forfeitures and penalties	877	146			
Revenue from use of money and property	1,221	314	47	381	19
Aid from other governmental agencies:					
State	5,465			326	
Federal	2,033	1,826		2	
Other	12,503			6,354	
Charges for current services	1,036			907	
Other	55			215	7
<b>Total revenues</b>	<b>30,891</b>	<b>2,286</b>	<b>1,128</b>	<b>45,977</b>	<b>26</b>
<b>Expenditures:</b>					
Current:					
General government					
Public protection		741	521		
Public ways and facilities					
Health and sanitation	26,392				
Public assistance					6
Education				44,361	
Recreation and cultural					
Capital outlay	1,007	26		279	
Debt service:					
Principal					
Interest					
<b>Total expenditures</b>	<b>27,399</b>	<b>767</b>	<b>521</b>	<b>44,640</b>	<b>6</b>
Excess (deficiency) of revenues over (under) expenditures	3,492	1,519	607	1,337	20
Other financing sources (uses):					
Sale of capital assets	19	1			
Transfers in	174			14	
Transfers out	(730)	(332)		(1,382)	
<b>Total other financing sources (uses)</b>	<b>(537)</b>	<b>(331)</b>		<b>(1,368)</b>	
Net change in fund balances	2,955	1,188	607	(31)	20
Fund balances at beginning of year	25,804	10,478	950	14,703	4,167
Increase (decrease) in nonspendable inventories	5	26		(12)	
<b>Fund balances at end of year</b>	<b>\$ 28,764</b>	<b>11,692</b>	<b>1,557</b>	<b>14,660</b>	<b>4,187</b>

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, 2019  
(In Thousands)

(Continued)	County Service District Funds	Edgemoor Development Fund	Flood Control District Fund	Harmony Grove Community Facilities District Fund	Housing Authority - Low and Moderate Income Housing Asset Fund
<b>Revenues:</b>					
Taxes	\$ 7,162		5,200	480	
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	1,021	584	359	13	14
Aid from other governmental agencies:					
State	37		34		
Federal	165				
Other	4,244		181		
Charges for current services	8,952	3,939	994	706	
Other	342	10	1		
<b>Total revenues</b>	<b>21,923</b>	<b>4,533</b>	<b>6,769</b>	<b>1,199</b>	<b>14</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	352	83			
Public protection	2,552		4,317		
Public ways and facilities	991			1,198	
Health and sanitation	12,128				
Public assistance					2
Education					
Recreation and cultural	2,175				
Capital outlay	19		1,101		
<b>Debt service:</b>					
Principal					
Interest					
<b>Total expenditures</b>	<b>18,217</b>	<b>83</b>	<b>5,418</b>	<b>1,198</b>	<b>2</b>
Excess (deficiency) of revenues over (under) expenditures	3,706	4,450	1,351	1	12
<b>Other financing sources (uses):</b>					
Sale of capital assets	2	18,969			
Transfers in	12		5,790		
Transfers out	(1,714)	(8,564)			
<b>Total other financing sources (uses)</b>	<b>(1,700)</b>	<b>10,405</b>	<b>5,790</b>		
<b>Net change in fund balances</b>	<b>2,006</b>	<b>14,855</b>	<b>7,141</b>	<b>1</b>	<b>12</b>
Fund balances at beginning of year	31,455	2,426	17,161	510	
Increase (decrease) in nonspendable inventories	5		(35)		
<b>Fund balances at end of year</b>	<b>\$ 33,466</b>	<b>17,281</b>	<b>24,267</b>	<b>511</b>	<b>12</b>

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, 2019  
(In Thousands)

(Continued)	Housing Authority - Other Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund
Revenues:					
Taxes	\$				1,272
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	1,380	106	2,069	2,910	85
Aid from other governmental agencies:					
State					8
Federal	135,243				
Other	1,892				2
Charges for current services	2,742	1,391	263	2	1,605
Other	1,007		24	208	
<b>Total revenues</b>	<b>142,264</b>	<b>1,497</b>	<b>2,356</b>	<b>3,120</b>	<b>2,972</b>
Expenditures:					
Current:					
General government					
Public protection				3,600	
Public ways and facilities					1,850
Health and sanitation			5,467		
Public assistance	143,877	27,033			
Education					
Recreation and cultural					
Capital outlay				94	362
Debt service:					
Principal	150				157
Interest	15				11
<b>Total expenditures</b>	<b>144,042</b>	<b>27,033</b>	<b>5,467</b>	<b>3,694</b>	<b>2,380</b>
Excess (deficiency) of revenues over (under) expenditures	(1,778)	(25,536)	(3,111)	(574)	592
Other financing sources (uses):					
Sale of capital assets					
Transfers in		25,539		4,846	
Transfers out			(64)	(4,406)	
<b>Total other financing sources (uses)</b>		<b>25,539</b>	<b>(64)</b>	<b>440</b>	
Net change in fund balances	(1,778)	3	(3,175)	(134)	592
Fund balances at beginning of year	18,766	84	68,757	14,909	2,947
Increase (decrease) in nonspendable inventories				66	(4)
<b>Fund balances at end of year</b>	<b>\$ 16,988</b>	<b>87</b>	<b>65,582</b>	<b>14,841</b>	<b>3,535</b>

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, 2019  
(In Thousands)

(Continued)	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
Revenues:					
Taxes	\$				52,987
Licenses, permits and franchise fees		2,213	6,259		16,173
Fines, forfeitures and penalties	113				1,136
Revenue from use of money and property	8	531	3,266	824	15,152
Aid from other governmental agencies:					
State	375		106,063		112,308
Federal			3,432		142,701
Other					25,176
Charges for current services	2,987		14,210		39,734
Other			2,454	31,754	36,077
<b>Total revenues</b>	<b>3,483</b>	<b>2,744</b>	<b>135,684</b>	<b>32,578</b>	<b>441,444</b>
Expenditures:					
Current:					
General government				171	606
Public protection	26				11,757
Public ways and facilities			80,288		84,327
Health and sanitation	1,904				45,891
Public assistance					170,918
Education					44,361
Recreation and cultural		192			2,367
Capital outlay			44,319		47,207
Debt service:					
Principal				9,930	10,237
Interest				22,636	22,662
<b>Total expenditures</b>	<b>1,930</b>	<b>192</b>	<b>124,607</b>	<b>32,737</b>	<b>440,333</b>
Excess (deficiency) of revenues over (under) expenditures	1,553	2,552	11,077	(159)	1,111
Other financing sources (uses):					
Sale of capital assets					18,991
Transfers in			10,060		46,435
Transfers out	(261)	(1,033)	(1,564)		(20,050)
<b>Total other financing sources (uses)</b>	<b>(261)</b>	<b>(1,033)</b>	<b>8,496</b>		<b>45,376</b>
<b>Net change in fund balances</b>	<b>1,292</b>	<b>1,519</b>	<b>19,573</b>	<b>(159)</b>	<b>46,487</b>
Fund balances at beginning of year	2,191	19,140	129,961	45,146	409,555
Increase (decrease) in nonspendable inventories			(425)		(374)
<b>Fund balances at end of year</b>	<b>\$ 3,483</b>	<b>20,659</b>	<b>149,109</b>	<b>44,987</b>	<b>455,668</b>

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

**DEBT SERVICE FUNDS**

For the Year Ended June 30, 2019  
 (In Thousands)

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
<b>Revenues:</b>				
Revenue from use of money and property	\$ 372	1,291	337	2,000
Other	5,262			5,262
<b>Total revenues</b>	<b>5,634</b>	<b>1,291</b>	<b>337</b>	<b>7,262</b>
<b>Expenditures:</b>				
Current:				
General government		234		234
Debt service:				
Principal	49,760	810		50,570
Interest	31,699	190	245	32,134
<b>Total expenditures</b>	<b>81,459</b>	<b>1,234</b>	<b>245</b>	<b>82,938</b>
Excess (deficiency) of revenues over (under) expenditures	(75,825)	57	92	(75,676)
<b>Other financing sources (uses):</b>				
Transfers in	76,358	20	10	76,388
<b>Total other financing sources (uses)</b>	<b>76,358</b>	<b>20</b>	<b>10</b>	<b>76,388</b>
Net change in fund balances	533	77	102	712
Fund balances at beginning of year	993	6,742	13,713	21,448
<b>Fund balances at end of year</b>	<b>\$ 1,526</b>	<b>6,819</b>	<b>13,815</b>	<b>22,160</b>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
**CAPITAL PROJECTS FUND**  
For the Year Ended June 30, 2019  
(In Thousands)

Capital Outlay Fund

Revenues:			
Aid from other governmental agencies:			
State		\$	805
Federal			266
Other			15
Other			8,829
Total revenues			9,915
Expenditures:			
Current:			
General government			3,046
Capital outlay			106,413
Total expenditures			109,459
Excess (deficiency) of revenues over (under) expenditures			(99,544)
Other financing sources (uses):			
Transfers in			99,544
Total other financing sources (uses)		\$	99,544
Net change in fund balances			
Fund balances at the beginning of year			
Fund balances at the end of year			

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

**AIR POLLUTION FUND**

For the Year Ended June 30, 2019  
 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Licenses, permits and franchise fees	\$ 8,684	8,684	7,701
Fines, forfeitures and penalties	1,030	1,030	877
Revenue from use of money and property	275	275	1,221
Aid from other governmental agencies:			
State	21,709	30,348	5,465
Federal	2,817	2,817	2,033
Other	11,000	11,000	12,503
Charges for current services	760	760	1,036
Other	30	150	55
<b>Total revenues</b>	<b>46,305</b>	<b>55,064</b>	<b>30,891</b>
<b>Expenditures:</b>			
Current:			
Health and sanitation:			
Air pollution control, air quality Farmer program		1,189	
Air pollution control, air quality Proposition 1B GMER program	14,530	14,530	2,500
Air pollution control, air quality State AQIP program	1,325	1,744	1,181
Air pollution control, improvement trust	11,549	11,548	801
Air pollution control, moyer program	5,414	9,277	1,108
Air pollution control, operations	23,696	26,074	20,802
<b>Total health and sanitation</b>	<b>56,514</b>	<b>64,362</b>	<b>26,392</b>
Capital outlay	1,907	2,824	1,007
<b>Total expenditures</b>	<b>58,421</b>	<b>67,186</b>	<b>27,399</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(12,116)</b>	<b>(12,122)</b>	<b>3,492</b>
<b>Other financing sources (uses):</b>			
Sale of capital assets			19
Transfers in	9,967	11,701	174
Transfers out	(10,531)	(12,474)	(730)
<b>Total other financing sources (uses)</b>	<b>(564)</b>	<b>(773)</b>	<b>(537)</b>
<b>Net change in fund balances</b>	<b>(12,680)</b>	<b>(12,895)</b>	<b>2,955</b>
Fund balances at beginning of year	25,804	25,804	25,804
Increase (decrease) in nonspendable inventories		5	5
<b>Fund balances at end of year</b>	<b>\$ 13,124</b>	<b>12,914</b>	<b>28,764</b>

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

## ASSET FORFEITURE PROGRAM FUND

For the Year Ended June 30, 2019  
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties		27	146
Revenue from use of money and property	\$ 100	100	314
Aid from other governmental agencies:			
Federal	500	1,091	1,826
Other	27		
Total revenues	627	1,218	2,286
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	500	500	3
District attorney asset forfeiture program - state	200	200	75
District attorney asset forfeiture program - US Treasury	50	50	
Probation asset forfeiture program	100	92	77
Probation asset forfeiture State		18	18
Sheriff's asset forfeiture program	800	1,591	524
Sheriff's asset forfeiture State	27	56	44
Total public protection	1,677	2,507	741
Capital outlay	10	33	26
Total expenditures	1,687	2,540	767
Excess (deficiency) of revenues over (under) expenditures	(1,060)	(1,322)	1,519
Other financing sources (uses):			
Sale of capital assets			1
Transfers in		33	
Transfers out	(4,460)	(6,793)	(332)
Total other financing sources (uses)	(4,460)	(6,760)	(331)
Net change in fund balances	(5,520)	(8,082)	1,188
Fund balances at beginning of year	10,478	10,478	10,478
Increase (decrease) in nonspendable inventories		26	26
Fund balances at end of year	\$ 4,958	2,422	11,692

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

**COMMUNITY FACILITIES DISTRICT FUNDS - OTHER**

For the Year Ended June 30, 2019  
 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Taxes	\$	69	1,081
Fines, forfeitures and penalties			
Revenue from use of money and property			47
Charges for current services	561	561	
Other		78	
<b>Total revenues</b>	<b>561</b>	<b>708</b>	<b>1,128</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public protection:</b>			
CSA 135 CFD 04-1 Special Tax A	16	16	
CSA 135 E Otay Mesa CFD 09-1 Special Tax A	95	95	78
CSA 135 E Otay Mesa CFD 09-1 Special Tax B	450	450	374
Horse Creek Ridge CFD 13-01 Special Tax C		69	69
<b>Total public protection</b>	<b>561</b>	<b>630</b>	<b>521</b>
<b>Recreation and cultural:</b>			
Horse Creek Ridge CFD 13-01 Interim		78	
<b>Total recreation and cultural</b>		<b>78</b>	
<b>Total expenditures</b>	<b>561</b>	<b>708</b>	<b>521</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>			<b>607</b>
<b>Net change in fund balances</b>			<b>607</b>
<b>Fund balances at the beginning of the year</b>	<b>950</b>	<b>950</b>	<b>950</b>
<b>Fund balances at end of the year</b>	<b>\$ 950</b>	<b>950</b>	<b>1,557</b>

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

## COUNTY LIBRARY FUND

For the Year Ended June 30, 2019  
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 35,685	35,685	37,792
Revenue from use of money and property	105	105	381
Aid from other governmental agencies:			
State	267	362	326
Federal			2
Other	2,782	2,782	6,354
Charges for current services	1,138	1,138	907
Other	1,104	1,104	215
<b>Total revenues</b>	<b>41,081</b>	<b>41,176</b>	<b>45,977</b>
Expenditures:			
Current:			
Education:			
County library	46,633	46,890	44,361
<b>Total education</b>	<b>46,633</b>	<b>46,890</b>	<b>44,361</b>
Capital outlay	1,091	1,891	279
<b>Total expenditures</b>	<b>47,724</b>	<b>48,781</b>	<b>44,640</b>
Excess (deficiency) of revenues over (under) expenditures	(6,643)	(7,605)	1,337
Other financing sources (uses):			
Transfer In		13	14
Transfers out	(2,837)	(3,488)	(1,382)
<b>Total other financing sources (uses)</b>	<b>(2,837)</b>	<b>(3,475)</b>	<b>(1,368)</b>
Net change in fund balances	(9,480)	(11,080)	(31)
Fund balances at beginning of year	14,703	14,703	14,703
Increase (decrease) in nonspendable inventories		(12)	(12)
<b>Fund balances at end of year</b>	<b>\$ 5,223</b>	<b>3,611</b>	<b>14,660</b>

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, 2019  
 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Revenue from use of money and property	\$ 1	1	19
Other	7	7	7
<b>Total revenues</b>	<b>8</b>	<b>8</b>	<b>26</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public assistance:</b>			
CSHAF Gillespie housing	15	15	6
CSHAF USDRIP housing	10	10	
<b>Total public assistance</b>	<b>25</b>	<b>25</b>	<b>6</b>
<b>Total expenditures</b>	<b>25</b>	<b>25</b>	<b>6</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(17)</b>	<b>(17)</b>	<b>20</b>
<b>Net change in fund balances</b>	<b>(17)</b>	<b>(17)</b>	<b>20</b>
<b>Fund balances at beginning of year</b>	<b>4,167</b>	<b>4,167</b>	<b>4,167</b>
<b>Fund balances at end of year</b>	<b>\$ 4,150</b>	<b>4,150</b>	<b>4,187</b>

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

## COUNTY SERVICE DISTRICT FUNDS

For the Year Ended June 30, 2019  
(In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Taxes	\$ 6,000	5,998	7,162
Revenue from use of money and property	229	228	1,021
Aid from other governmental agencies:			
State	24	24	37
Federal	196	196	165
Other	4,498	4,498	4,244
Charges for current services	9,595	9,630	8,952
Other	331	331	342
<b>Total revenues</b>	<b>20,873</b>	<b>20,905</b>	<b>21,923</b>
<b>Expenditures:</b>			
Current:			
General government:			
CSA 135 Regional Communication System		1	1
CSA 135 Zone A Carlsbad Regional Communication System		2	2
CSA 135 Zone B Del Mar Regional Communication System	50	50	41
CSA 135 Zone D Imperial Beach Communication System		5	5
CSA 135 Zone F Poway Regional Communication System	164	164	159
CSA 135 Zone G San Marcos Regional Communication System		78	78
CSA 135 Zone H Solana Beach Regional Communication System	64	64	54
CSA 135 Zone I Vista Regional Communication System		4	4
CSA 135 Zone K Borrego Springs Regional Communication System		8	8
<b>Total general government</b>	<b>278</b>	<b>376</b>	<b>352</b>
Public protection:			
CSA 115 Pepper Drive fire protection	385	974	923
CSA 135 EMS fire protection	1,408	1,411	1,263
CSA 135 Fire Authority fire mitigation		184	
CSA 135 Mt Laguna fire med service zone	17	17	13
CSA 135 Palomar Mt fire med service zone	51	51	50
CSA 135 San Pasqual fire med service zone	46	46	32
CSA 135 Descanso fire med service zone	57	57	43
CSA 135 Dulzura fire med service zone	12	12	
CSA 135 Tecate fire med service zone	12	12	
CSA 135 Potrero fire med service zone	16	16	
CSA 135 Jacumba fire med service zone	17	17	17
CSA 135 Rural West fire med service zone	358	358	188
PRD 115 Pepper Drive fire protection		24	23
<b>Total public protection</b>	<b>2,379</b>	<b>3,179</b>	<b>2,552</b>
Public ways and facilities:			
PRD 6 Pauma Valley	186	186	20
PRD 8 Magee RD-PALA	235	235	9
PRD 9 B Santa Fe	96	96	3
PRD 10 Davis Dr	27	27	13

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, 2019

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
PRD 11 A Bernardo RD	64	64	5
PRD 11 C Bernardo RD	6	6	4
PRD 11 D Bernardo RD	34	34	5
PRD 12 Lomair	197	197	7
PRD 13 A Pala Mesa	138	138	14
PRD 13 B Stewart Canyon	27	27	20
PRD 16 Wynola	113	113	11
PRD 18 Harrison Park	230	230	30
PRD 20 Daily Road	281	460	151
PRD 21 Pauma Heights	564	564	16
PRD 22 W Dougherty St	8	8	3
PRD 23 Rock Terrace RD	25	25	2
PRD 24 MT Whitney RD	57	57	4
PRD 30 Royal Oaks-Carroll	39	39	4
PRD 38 Gay Rio Terrace	37	37	5
PRD 45 Rincon Springs	25	25	3
PRD 46 Rocosco Road	47	47	31
PRD 49 Sunset Knolls Road	51	51	4
PRD 50 Knoll Park Lane	61	61	10
PRD 53 Knoll Park Lane EX	162	162	7
PRD 54 Mt Helix	130	130	8
PRD 55 Rainbow Crest	346	346	79
PRD 60 River Drive	42	42	4
PRD 61 Green Meadow Way	163	163	43
PRD 63 Hillview Road	247	247	9
PRD 70 El Camino Corto	25	25	4
PRD 75 A Gay Rio Drive	41	41	2
PRD 75 B Gay Rio Drive	90	91	4
PRD 76 Kingford Ct	55	55	3
PRD 77 Montiel Truck Trail	111	111	5
PRD 78 Gardena Way	62	62	2
PRD 80 Harris Truck Trail	257	257	117
PRD 88 East Fifth St	23	23	3
PRD 90 South Cordoba	50	50	4
PRD 94 Roble Grande Road	408	408	4
PRD 95 Valle Del Sol	222	222	87
PRD 99 Via Allondra Del Corvo	24	24	7
PRD 100 Viejas Lane View	30	30	2
PRD 101 A Hi Ridge Rd	13	13	5
PRD 101 Johnson Lake	50	39	5
PRD 102 Mtn Meadow	189	189	40
PRD 103 Alto Drive	190	190	5
PRD 104 Artesian Rd	26	87	8
PRD 105 A Alta Loma Dr	70	70	5
PRD 105 Alta Loma Dr	38	38	5
PRD 106 Garrison Way ET AL	41	41	27
PRD 117 Legend Rock	223	223	9



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

## COUNTY SERVICE DISTRICT FUNDS

For the Year Ended June 30, 2019

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
PRD 123 Mizpah Lane	54	54	4
PRD 125 Wrightwood Road	26	26	9
PRD 126 Sandhurst Way	11	11	3
PRD 127 Singing Trails Dr	37	37	8
PRD 130 Wilkes Road	186	186	7
PRD 133 Ranch Creek Road	38	72	9
PRD 134 Kenora Lane	65	65	2
PRD 1003 Alamo Way	20	20	3
PRD 1005 Eden Valley Lane	77	77	3
PRD 1008 Canter	29	29	4
PRD 1010 Alpine Highlands	307	307	20
PRD 1011 La Cuesta	74	74	9
PRD 1012 Millar	55	55	4
PRD 1013 Singing Trails	33	33	10
PRD 1014 Lavender Pt Lane	47	47	4
PRD 1015 Landavo Drive ET AL	47	47	4
PRD 1016 El Sereno Way	48	47	11
Total public ways and facilities	7,030	7,293	991
Health and sanitation:			
CSA 17 San Dieguito Ambulance	5,395	5,395	4,719
CSA 69 Heartland Paramedics	7,406	7,406	7,401
PRD 122 Otay Mesa East	7	7	
PRD 136 Sundance Detention Basin	24	24	8
Total health and sanitation	12,832	12,832	12,128
Recreation and cultural:			
CSA 26 LMD Zone 2 Julian	48	48	41
CSA 26 Rancho San Diego	94	94	89
CSA 26 San Diego landscape maintenance	124	124	111
CSA 81 Fallbrook Park	295	325	320
CSA 83 San Dieguito Local Park	486	486	316
CSA 128 San Miguel Park	459	541	531
CSA 83A 4S Ranch Park	472	471	449
PRD 26 A Cottonwood Village	233	233	170
PRD 26 B Monte Vista	297	297	148
Total recreation and cultural	2,508	2,619	2,175
Capital outlay	18	19	19
Total expenditures	25,045	26,318	18,217
Excess (deficiency) of revenues over (under) expenditures	(4,172)	(5,413)	3,706
Other financing sources (uses):			
Sale of capital assets			2
Transfer In	12	12	12
Transfers out	(2,149)	(2,053)	(1,714)
Total other financing sources (uses)	(2,137)	(2,041)	(1,700)
Net change in fund balances	(6,309)	(7,454)	2,006
Fund balances at beginning of year	31,455	31,455	31,455
Increase (decrease) in nonspendable inventories		5	5
Fund balances at end of year	\$ 25,146	24,006	33,466

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

**EDGEMOOR DEVELOPMENT FUND**

For the Year Ended June 30, 2019  
 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Revenue from use of money and property	\$ 329	329	584
Charges for current services	3,937	3,937	3,939
Other			10
<b>Total revenues</b>	<b>4,266</b>	<b>4,266</b>	<b>4,533</b>
<b>Expenditures:</b>			
Current:			
General government:			
Edgemoor development fund	652	652	83
<b>Total general government</b>	<b>652</b>	<b>652</b>	<b>83</b>
<b>Total expenditures</b>	<b>652</b>	<b>652</b>	<b>83</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,614</b>	<b>3,614</b>	<b>4,450</b>
<b>Other financing sources (uses):</b>			
Sale of capital assets	4,931	4,931	18,969
Transfers out	(8,564)	(8,564)	(8,564)
<b>Total other financing sources (uses)</b>	<b>(3,633)</b>	<b>(3,633)</b>	<b>10,405</b>
<b>Net change in fund balances</b>	<b>(19)</b>	<b>(19)</b>	<b>14,855</b>
<b>Fund balances at beginning of year</b>	<b>2,426</b>	<b>2,426</b>	<b>2,426</b>
<b>Fund balances at end of year</b>	<b>\$ 2,407</b>	<b>2,407</b>	<b>17,281</b>

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

## FLOOD CONTROL DISTRICT FUND

For the Year Ended June 30, 2019  
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,644	4,644	5,200
Revenue from use of money and property	36	36	359
Aid from other governmental agencies:			
State			34
Other	198	198	181
Charges for current services	263	262	994
Other			1
<b>Total revenues</b>	<b>5,141</b>	<b>5,140</b>	<b>6,769</b>
Expenditures:			
Current:			
Public protection:			
Flood control district	12,054	12,054	4,240
Stormwater maintenance, Blackwolf	12	12	4
Stormwater maintenance, Lake Rancho Viejo	98	97	68
Stormwater maintenance, Ponderosa Estates	13	13	5
<b>Total public protection</b>	<b>12,177</b>	<b>12,176</b>	<b>4,317</b>
Capital outlay	1,101	1,101	1,101
<b>Total expenditures</b>	<b>13,278</b>	<b>13,277</b>	<b>5,418</b>
Excess (deficiency) of revenues over (under) expenditures	(8,137)	(8,137)	1,351
Other financing sources (uses):			
Transfer In	5,790	5,790	5,790
<b>Total other financing sources (uses)</b>	<b>5,790</b>	<b>5,790</b>	<b>5,790</b>
Net change in fund balances	(2,347)	(2,347)	7,141
Fund balances at beginning of year	17,161	17,161	17,161
Increase (decrease) in nonspendable inventories		(35)	(35)
<b>Fund balances at end of year</b>	<b>\$ 14,814</b>	<b>14,779</b>	<b>24,267</b>

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
**HARMONY GROVE COMMUNITY FACILITIES DISTRICT FUND**  
 For the Year Ended June 30, 2019  
 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Taxes	\$ 469	469	480
Revenue from use of money and property			13
Charges for current services	674	674	706
<b>Total revenues</b>	<b>1,143</b>	<b>1,143</b>	<b>1,199</b>
<b>Expenditures:</b>			
Current:			
Public protection:			
Harmony Grove CFD 08-01 flood control spec tax B	8	8	
<b>Total public protection</b>	<b>8</b>	<b>8</b>	
Public ways and facilities:			
Harmony Grove CFD 08-01 oth svcs spec tax B	191	191	32
Harmony Grove CFD 08-01 fire protection	290	290	248
Harmony Grove CFD 08-01 improvement	918	918	918
<b>Total public ways and facilities</b>	<b>1,399</b>	<b>1,399</b>	<b>1,198</b>
<b>Total expenditures</b>	<b>1,407</b>	<b>1,407</b>	<b>1,198</b>
Excess (deficiency) of revenues over (under) expenditures	(264)	(264)	1
Net change in fund balances	(264)	(264)	1
Fund balance at beginning of year	510	510	510
<b>Fund balances at end of year</b>	<b>\$ 246</b>	<b>246</b>	<b>511</b>

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, 2019

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$	11	14
Aid from other governmental agencies:			
Other	25	25	
<b>Total revenues</b>	<b>25</b>	<b>36</b>	<b>14</b>
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	25	25	2
<b>Total public assistance</b>	<b>25</b>	<b>25</b>	<b>2</b>
<b>Total expenditures</b>	<b>25</b>	<b>25</b>	<b>2</b>
Excess (deficiency) of revenues over (under) expenditures		11	12
Net change in fund balances		11	12
Fund balances at beginning of year			
<b>Fund balances at end of year</b>	<b>\$</b>	<b>11</b>	<b>12</b>

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

**HOUSING AUTHORITY - OTHER FUND**

For the Year Ended June 30, 2019  
 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Revenue from use of money and property	\$ 1,182	1,347	1,380
Aid from other governmental agencies:			
Federal	138,882	140,029	135,243
Other	9,425	5,424	1,892
Charges for current services	3,575	3,575	2,742
Other	2,283	3,851	1,007
<b>Total revenues</b>	<b>155,347</b>	<b>154,226</b>	<b>142,264</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public assistance:			
Other assistance - other budgetary entity	156,836	156,536	143,877
<b>Total public assistance</b>	<b>156,836</b>	<b>156,536</b>	<b>143,877</b>
<b>Debt service:</b>			
Principal	150	150	150
Interest	15	15	15
<b>Total expenditures</b>	<b>157,001</b>	<b>156,701</b>	<b>144,042</b>
Excess (deficiency) of revenues over (under) expenditures	(1,654)	(2,475)	(1,778)
<b>Other financing sources (uses):</b>			
Transfer In		1,110	
Transfers out		(300)	
<b>Total other financing sources (uses)</b>		<b>810</b>	
Net change in fund balances	(1,654)	(1,665)	(1,778)
Fund balances at beginning of year	18,766	18,766	18,766
<b>Fund balances at end of year</b>	<b>\$ 17,112</b>	<b>17,101</b>	<b>16,988</b>

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, 2019  
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		106
Charges for current services		1,059	1,391
Total revenues		1,059	1,497
Expenditures:			
Current:			
Public assistance:			
IHSS public authority	26,813	28,833	27,033
Total public assistance	26,813	28,833	27,033
Total expenditures	26,813	28,833	27,033
Excess (deficiency) of revenues over (under) expenditures	(25,754)	(27,774)	(25,536)
Other financing sources (uses):			
Transfer In	25,754	27,774	25,539
Total other financing sources (uses)	25,754	27,774	25,539
Net change in fund balances			3
Fund balances at beginning of year	84	84	84
Fund balances at end of year	\$ 84	84	87

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
**INACTIVE WASTESITES FUND**  
 For the Year Ended June 30, 2019  
 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Revenue from use of money and property	\$ 243	244	2,069
Charges for current services	5,590	5,590	263
Other			24
<b>Total revenues</b>	<b>5,833</b>	<b>5,834</b>	<b>2,356</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Health and sanitation:</b>			
Duck pond landfill cleanup	15	15	
Inactive waste site management	6,735	6,736	5,467
<b>Total health and sanitation</b>	<b>6,750</b>	<b>6,751</b>	<b>5,467</b>
<b>Total expenditures</b>	<b>6,750</b>	<b>6,751</b>	<b>5,467</b>
Excess (deficiency) of revenues over (under) expenditures	(917)	(917)	(3,111)
<b>Other financing sources (uses):</b>			
Transfers out	(60)	(60)	(64)
<b>Total other financing sources (uses)</b>	<b>(60)</b>	<b>(60)</b>	<b>(64)</b>
<b>Net change in fund balances</b>	<b>(977)</b>	<b>(977)</b>	<b>(3,175)</b>
Fund balances at beginning of year	68,757	68,757	68,757
<b>Fund balances at end of year</b>	<b>\$ 67,780</b>	<b>67,780</b>	<b>65,582</b>

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
**INMATE WELFARE PROGRAM FUND**  
For the Year Ended June 30, 2019  
(In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Revenue from use of money and property	\$ 2,714	2,714	2,910
Charges for current services			2
Other	295	295	208
<b>Total revenues</b>	<b>3,009</b>	<b>3,009</b>	<b>3,120</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public protection:</b>			
Probation inmate welfare	95	95	66
Sheriff's inmate welfare - adult detention	6,141	8,226	3,530
Sheriff's inmate welfare - police protection	18	18	4
<b>Total public protection</b>	<b>6,254</b>	<b>8,339</b>	<b>3,600</b>
Capital outlay	100	488	94
<b>Total expenditures</b>	<b>6,354</b>	<b>8,827</b>	<b>3,694</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,345)</b>	<b>(5,818)</b>	<b>(574)</b>
<b>Other financing sources (uses):</b>			
Transfer In	4,095	6,181	4,846
Transfers out	(4,491)	(5,627)	(4,406)
<b>Total other financing sources (uses)</b>	<b>(396)</b>	<b>554</b>	<b>440</b>
<b>Net change in fund balances</b>	<b>(3,741)</b>	<b>(5,264)</b>	<b>(134)</b>
Fund balances at beginning of year	14,909	14,909	14,909
Increase (decrease) in nonspendable inventories		66	66
<b>Fund balances at end of year</b>	<b>\$ 11,168</b>	<b>9,711</b>	<b>14,841</b>

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL  
**LIGHTING MAINTENANCE DISTRICT FUND**  
 For the Year Ended June 30, 2019  
 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Taxes	\$ 1,145	1,145	1,272
Revenue from use of money and property	17	17	85
Aid from other governmental agencies:			
State	8	8	8
Other	2	2	2
Charges for current services	1,649	1,649	1,605
<b>Total revenues</b>	<b>2,821</b>	<b>2,821</b>	<b>2,972</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public ways and facilities:			
San Diego lighting maintenance	2,494	2,494	1,850
<b>Total public ways and facilities</b>	<b>2,494</b>	<b>2,494</b>	<b>1,850</b>
Capital outlay	362	362	362
Debt service:			
Principal	157	157	157
Interest	11	11	11
<b>Total expenditures</b>	<b>3,024</b>	<b>3,024</b>	<b>2,380</b>
Excess (deficiency) of revenues over (under) expenditures	(203)	(203)	592
Net change in fund balances	(203)	(203)	592
Fund balances at beginning of year	2,947	2,947	2,947
Increase (decrease) in nonspendable inventories		(4)	(4)
<b>Fund balances at end of year</b>	<b>\$ 2,744</b>	<b>2,740</b>	<b>3,535</b>

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

## OTHER SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2019  
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 16	16	113
Revenue from use of money and property			8
Aid from other governmental agencies:			
State	379	379	375
Charges for current services	2,921	2,921	2,987
<b>Total revenues</b>	<b>3,316</b>	<b>3,316</b>	<b>3,483</b>
Expenditures:			
Current:			
Public protection:			
Agriculture, weights and measures - fish and game	18	30	26
Public works, survey	350	350	
<b>Total public protection</b>	<b>368</b>	<b>380</b>	<b>26</b>
Health and sanitation:			
Sanitation - waste planning and recycling	3,442	3,442	1,904
<b>Total health and sanitation</b>	<b>3,442</b>	<b>3,442</b>	<b>1,904</b>
<b>Total expenditures</b>	<b>3,810</b>	<b>3,822</b>	<b>1,930</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(494)</b>	<b>(506)</b>	<b>1,553</b>
Other financing sources (uses):			
Transfers out	(274)	(274)	(261)
<b>Total other financing sources (uses)</b>	<b>(274)</b>	<b>(274)</b>	<b>(261)</b>
<b>Net change in fund balances</b>	<b>(768)</b>	<b>(780)</b>	<b>1,292</b>
Fund balances at beginning of year	2,191	2,191	2,191
<b>Fund balances at end of year</b>	<b>\$ 1,423</b>	<b>1,411</b>	<b>3,483</b>

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

**PARK LAND DEDICATION FUND**

For the Year Ended June 30, 2019  
 (In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Licenses, permits and franchise fees	\$ 60	60	2,213
Revenue from use of money and property	18	18	531
<b>Total revenues</b>	<b>78</b>	<b>78</b>	<b>2,744</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Recreation and cultural:</b>			
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	5
Local Park Planning Area 25 Lakeside	6	6	1
Local Park Planning Area 26 Crest	2	2	2
Local Park Planning Area 27 Alpine	5	5	5
Local Park Planning Area 28 Ramona	606	606	1
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	1
Local Park Planning Area 35 Fallbrook	162	162	131
Local Park Planning Area 36 Bonsall	5	5	1
Local Park Planning Area 37 Vista	1	1	
Local Park Planning Area 38 Valley Center	59	59	36
Local Park Planning Area 39 Pauma	1	1	
Local Park Planning Area 40 Palomar-Julian	3	3	2
Local Park Planning Area 41 Mount Empire	2	2	1
Local Park Planning Area 42 Anza-Borrego	6	6	
Local Park Planning Area 43 Central Mountain	2	2	1
Local Park Planning Area 45 Valle de Oro	5	5	2
<b>Total recreation and cultural</b>	<b>886</b>	<b>886</b>	<b>192</b>
<b>Total expenditures</b>	<b>886</b>	<b>886</b>	<b>192</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(808)</b>	<b>(808)</b>	<b>2,552</b>
<b>Other financing sources (uses):</b>			
Transfers out	(1,511)	(2,002)	(1,033)
<b>Total other financing sources (uses)</b>	<b>(1,511)</b>	<b>(2,002)</b>	<b>(1,033)</b>
<b>Net change in fund balances</b>	<b>(2,319)</b>	<b>(2,810)</b>	<b>1,519</b>
<b>Fund balances at beginning of year</b>	<b>19,140</b>	<b>19,140</b>	<b>19,140</b>
<b>Fund balances at end of year</b>	<b>\$ 16,821</b>	<b>16,330</b>	<b>20,659</b>

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

## ROAD FUND

For the Year Ended June 30, 2019  
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 5,010	5,010	6,259
Revenue from use of money and property	593	593	3,266
Aid from other governmental agencies:			
State	117,246	117,676	106,063
Federal	14,511	15,086	3,432
Charges for current services	12,498	12,498	14,210
Other	3,394	6,794	2,454
<b>Total revenues</b>	<b>153,252</b>	<b>157,657</b>	<b>135,684</b>
Expenditures:			
Current:			
Public ways and facilities:			
Public works, road	201,790	206,131	80,288
Total public ways and facilities	201,790	206,131	80,288
Capital outlay	44,257	44,321	44,319
<b>Total expenditures</b>	<b>246,047</b>	<b>250,452</b>	<b>124,607</b>
Excess (deficiency) of revenues over (under) expenditures	(92,795)	(92,795)	11,077
Other financing sources (uses):			
Transfer In	10,061	10,061	10,060
Transfers out	(1,582)	(1,582)	(1,564)
<b>Total other financing sources (uses)</b>	<b>8,479</b>	<b>8,479</b>	<b>8,496</b>
Net change in fund balances	(84,316)	(84,316)	19,573
Fund Balances at the beginning of year	129,961	129,961	129,961
Increase (decrease) in nonspendable inventories		(425)	(425)
<b>Fund balances at end of year</b>	<b>\$ 45,645</b>	<b>45,220</b>	<b>149,109</b>

## **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, 2019  
(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 21,815	3,058	47,939	72,812
Receivables, net	1,118	388	591	2,097
Due from other funds		331	73	404
Inventories	1	288	1	290
Prepaid Items	1			1
<b>Total current assets</b>	<b>22,935</b>	<b>4,065</b>	<b>48,604</b>	<b>75,604</b>
Noncurrent assets:				
Due from other funds	3,428			3,428
Capital assets:				
Land	10,504		1,089	11,593
Construction in progress	1,136		65	1,201
Buildings and improvements	119,820		19,248	139,068
Equipment	2,317	155	4,152	6,624
Software	297			297
Road infrastructure	20,400			20,400
Sewer infrastructure			107,601	107,601
Accumulated depreciation/amortization	(58,559)	(152)	(53,847)	(112,558)
<b>Total noncurrent assets</b>	<b>99,343</b>	<b>3</b>	<b>78,308</b>	<b>177,654</b>
<b>Total assets</b>	<b>122,278</b>	<b>4,068</b>	<b>126,912</b>	<b>253,258</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension:				
Contributions to the pension plan subsequent to the measurement date	1,041		1,125	2,166
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	57		65	122
Changes of assumptions or other inputs	808		829	1,637
Net difference between projected and actual earnings on pension plan investments	124		109	233
Difference between expected and actual experience in the total pension liability	7		6	13
OPEB:				
Contributions to OPEB plan subsequent to the measurement date	40		49	89
<b>Total deferred outflows of resources</b>	<b>2,077</b>		<b>2,183</b>	<b>4,260</b>

Continued on next page



COMBINING STATEMENT OF NET POSITION  
**ENTERPRISE FUNDS**

June 30, 2019  
(In Thousands)

(Continued)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	504	481	308	1,293
Accrued payroll	66		95	161
Due to other funds	277	3,268	240	3,785
Unearned revenue	145			145
Compensated absences	80		107	187
Total current liabilities	1,072	3,749	750	5,571
Noncurrent liabilities:				
Compensated absences	111		149	260
Net pension liability	6,955		7,343	14,298
Net OPEB liability	260		312	572
Total noncurrent liabilities	7,326		7,804	15,130
Total liabilities	8,398	3,749	8,554	20,701
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	6		5	11
Differences between expected and actual experience in the total pension liability	476		522	998
Total deferred inflows of resources	482		527	1,009
<b>NET POSITION</b>				
Net investment in capital assets	95,915	3	78,308	174,226
Unrestricted net position	19,560	316	41,706	61,582
Total net position	\$ 115,475	319	120,014	235,808

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
ENTERPRISE FUNDSFor the Year Ended June 30, 2019  
(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
Operating revenues:				
Charges for current services	\$ 14,281	6,978	32,382	53,641
Other	64	2,670		2,734
Total operating revenues	14,345	9,648	32,382	56,375
Operating expenses:				
Salaries and employee benefits	4,020		5,233	9,253
Repairs and maintenance	607	14	6,231	6,852
Equipment rental	412	19	1,029	1,460
Sewage processing			13,533	13,533
Contracted services	5,240	3,256	1,080	9,576
Depreciation/amortization	3,902	3	2,448	6,353
Utilities	355		51	406
Cost of material		2,341		2,341
Fuel	61	7		68
Other	554	195	2,561	3,310
Total operating expenses	15,151	5,835	32,166	53,152
Operating income (loss)	(806)	3,813	216	3,223
Nonoperating revenues (expenses):				
Grants	20			20
Investment earnings	646	83	1,284	2,013
Total nonoperating revenues (expenses)	666	83	1,284	2,033
Income (loss) before capital contributions and transfers	(140)	3,896	1,500	5,256
Transfers in	247		309	556
Transfers out	(144)	(5,667)	(456)	(6,267)
Change in net position	(37)	(1,771)	1,353	(455)
Net position (deficits) at beginning of year	115,512	2,090	118,661	236,263
Net position (deficits) at end of year	\$ 115,475	319	120,014	235,808

COMBINING STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS  
For the Year Ended June 30, 2019  
(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	Sanitation District Fund	Total Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 14,476	9,635	23,780	47,891
Cash received from other funds	1	881	8,609	9,491
Cash payments to suppliers	(5,010)	(6,064)	(25,124)	(36,198)
Cash payments to employees	(3,965)		(5,131)	(9,096)
Cash payments to other funds	(2,426)	(28)	(2,230)	(4,684)
Other payments	(13)	(4)		(17)
Net cash provided (used) by operating activities	3,063	4,420	(96)	7,387
Cash flows from noncapital financing activities:				
Operating grants	32			32
Transfers from other funds	247		309	556
Transfers to other funds	(144)	(5,667)	(456)	(6,267)
Payments received on advances to other funds	125			125
Net cash provided (used) by noncapital financing activities	260	(5,667)	(147)	(5,554)
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(733)		(2,728)	(3,461)
Net cash provided (used) by capital and related financing activities	(733)		(2,728)	(3,461)
Cash flows from investing activities:				
Investment earnings	492	70	986	1,548
Net increase (decrease) in cash and cash equivalents	3,082	(1,177)	(1,985)	(80)
Cash and cash equivalents - beginning of year	18,733	4,235	49,924	72,892
Cash and cash equivalents - end of year	21,815	3,058	47,939	72,812
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(806)	3,813	216	3,223
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivable	216	(13)	6	209
Decrease (increase) in due from other funds		(330)	1	(329)
Decrease (increase) in inventories		(59)	2	(57)
Decrease (increase) in other current assets	(1)			(1)
Increase (decrease) in accounts payable	(222)	(204)	(2,881)	(3,307)
Increase (decrease) in accrued payroll	(4)		8	4
Increase (decrease) in due to other funds	3	1,210	10	1,223
Increase (decrease) in unearned revenue	(84)			(84)
Increase (decrease) in compensated absences	(16)		1	(15)
Pension expense	98		123	221
OPEB expense	(23)		(30)	(53)
Depreciation / amortization	3,902	3	2,448	6,353
Total adjustments	3,869	607	(312)	4,164
Net cash provided (used) by operating activities	3,063	4,420	(96)	7,387
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	\$ 107		102	209



## **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 FUNDSJune 30, 2019  
(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
<b>ASSETS</b>					
Current assets:					
Pooled cash and investments	\$ 183,631	13,136	25,903	23,905	72,889
Receivables, net	1,981	577	579	26	777
Due from other funds	1,685	10,312	3,542	14,834	1
Inventories		33	1,166		
<b>Total current assets</b>	<b>187,297</b>	<b>24,058</b>	<b>31,190</b>	<b>38,765</b>	<b>73,667</b>
Noncurrent assets:					
Due from other funds					
Capital assets:					
Construction in progress					
Buildings and improvements			2,963		
Equipment		6,699	130,019		
Software		440	213	3,483	
Accumulated depreciation/amortization		(3,243)	(81,170)	(1,064)	
<b>Total noncurrent assets</b>		<b>3,896</b>	<b>52,025</b>	<b>2,419</b>	
<b>Total assets</b>	<b>187,297</b>	<b>27,954</b>	<b>83,215</b>	<b>41,184</b>	<b>73,667</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>					
Pension:					
Contributions to the pension plan subsequent to the measurement date		7,717	1,475		
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		452	84		
Changes of assumptions or other inputs		5,637	1,194		
Net difference between projected and actual earnings on pension plan investments		759	257		
Difference between expected and actual experience in the total pension liability		33	7		
OPEB:					
Contributions to OPEB plan subsequent to the measurement date		317	61		
<b>Total deferred outflow of resources</b>		<b>14,915</b>	<b>3,078</b>		

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COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS

June 30, 2019  
(In Thousands)

(Continued)	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	5,691	7,553	2,887	29,897	45
Accrued payroll		643	116		
Due to other funds	1,409	1,169	840	220	1,437
Unearned revenue		835	1		
Loans payable		284			
Compensated absences		765	104		
Claims and judgments	25,252				26,186
<b>Total current liabilities</b>	<b>32,352</b>	<b>11,249</b>	<b>3,948</b>	<b>30,117</b>	<b>27,668</b>
Noncurrent liabilities:					
Loans payable		927			
Compensated absences		1,066	145		
Claims and judgments	160,529				60,908
Net pension liability		50,706	9,952		
Net OPEB liability		2,041	392		
<b>Total noncurrent liabilities</b>	<b>160,529</b>	<b>54,740</b>	<b>10,489</b>		<b>60,908</b>
<b>Total liabilities</b>	<b>192,881</b>	<b>65,989</b>	<b>14,437</b>	<b>30,117</b>	<b>88,576</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension:					
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		36	9		
Differences between expected and actual experience in the total pension liability		3,516	669		
<b>Total deferred inflows of resources</b>		<b>3,552</b>	<b>678</b>		
<b>NET POSITION</b>					
Net investment in capital assets		3,896	52,025	2,419	
Unrestricted net position	(5,584)	(30,568)	19,153	8,648	(14,909)
<b>Total net position (deficits)</b>	<b>\$ (5,584)</b>	<b>(26,672)</b>	<b>71,178</b>	<b>11,067</b>	<b>(14,909)</b>

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COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDSJune 30, 2019  
(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 8,071	19,534	470	347,539
Receivables, net	86	216		4,242
Due from other funds	921		10	31,305
Inventories	6			1,205
<b>Total current assets</b>	<b>9,084</b>	<b>19,750</b>	<b>480</b>	<b>384,291</b>
Noncurrent assets:				
Due from other funds			20	20
Capital assets:				
Construction in progress	1,289			1,289
Buildings and improvements				2,963
Equipment	220	41,414		178,352
Software	397	14		4,547
Accumulated depreciation/amortization	(615)	(22,226)		(108,318)
<b>Total noncurrent assets</b>	<b>1,291</b>	<b>19,202</b>	<b>20</b>	<b>78,853</b>
<b>Total assets</b>	<b>10,375</b>	<b>38,952</b>	<b>500</b>	<b>463,144</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>				
Pension:				
Contributions to the pension plan subsequent to the measurement date	1,669			10,861
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	95			631
Changes of assumptions or other inputs	1,285			8,116
Net difference between projected and actual earnings on pension plan investments	207			1,223
Difference between expected and actual experience in the total pension liability	7			47
OPEB:				
Contributions to OPEB plan subsequent to the measurement date	72			450
<b>Total deferred outflow of resources</b>	<b>3,335</b>			<b>21,328</b>

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COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS

June 30, 2019  
(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	62	85		46,220
Accrued payroll	140			899
Due to other funds	234	418		5,727
Unearned revenue				836
Loans payable				284
Compensated absences	211			1,080
Claims and judgments				51,438
Total current liabilities	647	503		106,484
Noncurrent liabilities:				
Loans payable				927
Compensated absences	291			1,502
Claims and judgments				221,437
Net pension liability	10,996			71,654
Net OPEB liability	463			2,896
Total noncurrent liabilities	11,750			298,416
Total liabilities	12,397	503		404,900
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	8			53
Differences between expected and actual experience in the total pension liability	761			4,946
Total deferred inflows of resources	769			4,999
<b>NET POSITION</b>				
Net investment in capital assets	1,291	19,202		78,833
Unrestricted net position	(747)	19,247	500	(4,260)
Total net position (deficits)	\$ 544	38,449	500	74,573

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDSFor the Year Ended June 30, 2019  
(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
Operating revenues:					
Charges for current services	\$ 47,702	132,729	45,795	178,582	32,575
Other	237	1,227	676		
<b>Total operating revenues</b>	<b>47,939</b>	<b>133,956</b>	<b>46,471</b>	<b>178,582</b>	<b>32,575</b>
Operating expenses:					
Salaries and employee benefits		36,742	6,769		
Repairs and maintenance		35,849	10,605		
Equipment rental		62	2		
Contracted services	12,933	29,489	2,550	178,870	11,554
Depreciation/amortization		342	13,187	1,064	
Utilities		29,368	312		
Cost of material		4,697	156		
Claims and judgments	31,121				32,218
Fuel		312	9,627		
Other		4,460	1,660		4
<b>Total operating expenses</b>	<b>44,054</b>	<b>141,321</b>	<b>44,868</b>	<b>179,934</b>	<b>43,776</b>
<b>Operating income (loss)</b>	<b>3,885</b>	<b>(7,365)</b>	<b>1,603</b>	<b>(1,352)</b>	<b>(11,201)</b>
Nonoperating revenues (expenses):					
Grants		4,149			
Investment earnings	4,734	71	646	137	1,813
Gain (loss) on disposal of assets			881		
<b>Total nonoperating revenues (expenses)</b>	<b>4,734</b>	<b>4,220</b>	<b>1,527</b>	<b>137</b>	<b>1,813</b>
<b>Income (loss) before capital contributions and transfers</b>	<b>8,619</b>	<b>(3,145)</b>	<b>3,130</b>	<b>(1,215)</b>	<b>(9,388)</b>
Capital contributions			662		
Transfers in	159	4,575	1,976	5,645	
Transfers out		(1,278)	(377)		
<b>Change in net position</b>	<b>8,778</b>	<b>152</b>	<b>5,391</b>	<b>4,430</b>	<b>(9,388)</b>
<b>Net position (deficits) at beginning of year</b>	<b>(14,362)</b>	<b>(26,824)</b>	<b>65,787</b>	<b>6,637</b>	<b>(5,521)</b>
<b>Net position (deficits) at end of year</b>	<b>\$ (5,584)</b>	<b>(26,672)</b>	<b>71,178</b>	<b>11,067</b>	<b>(14,909)</b>

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COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
**INTERNAL SERVICE FUNDS**  
For the Year Ended June 30, 2019  
(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Operating revenues:				
Charges for current services	\$ 9,477	8,800		455,660
Other	1,307			3,447
Total operating revenues	10,784	8,800		459,107
Operating expenses:				
Salaries and employee benefits	7,458			50,969
Repairs and maintenance	4	3,547		50,005
Equipment rental	16			80
Contracted services	1,429	450		237,275
Depreciation/amortization	25	3,298		17,916
Utilities	79			29,759
Cost of material	69			4,922
Claims and judgments				63,339
Fuel	1	1,369		11,309
Other	1,662			7,786
Total operating expenses	10,743	8,664		473,360
Operating income (loss)	41	136		(14,253)
Nonoperating revenues (expenses):				
Grants				4,149
Investment earnings	218	533	2	8,154
Gain (loss) on disposal of assets		319		1,200
Total nonoperating revenues (expenses)	218	852	2	13,503
Income (loss) before capital contributions and transfers	259	988	2	(750)
Capital contributions				662
Transfers in	722	582		13,659
Transfers out	(316)			(1,971)
Change in net position	665	1,570	2	11,600
Net position (deficits) at beginning of year	(121)	36,879	498	62,973
Net position (deficits) at end of year	\$ 544	38,449	500	74,573

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
For the Year Ended June 30, 2019  
(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	\$ 237	2,693	1,878	68	561
Cash received from other funds	47,606	126,960	45,303	179,174	32,013
Cash payments to suppliers	(583)	(98,599)	(22,630)	(186,268)	(3,005)
Cash payments to employees		(36,046)	(6,644)		
Cash payments to other funds	(11,975)	(4,050)	(3,767)	(1,057)	(8,850)
Cash paid for claims and judgments	(26,178)				(10,233)
Other payments		(109)	(24)		
Net cash provided (used) by operating activities	9,107	(9,151)	14,116	(8,083)	10,486
Cash flows from noncapital financing activities:					
Operating grants		3,904			
Transfers from other funds	159	4,575	1,976	5,645	
Transfer to other funds		(1,278)	(377)		
Payments received on advances to other funds					
Principal paid on long-term debt		(362)			
Net cash provided (used) by noncapital financing activities	159	6,839	1,599	5,645	
Cash flows from capital and related financing activities:					
Capital contributions			662		
Acquisition of capital assets		(186)	(16,081)	(3,483)	
Proceeds from sale of assets			1,293		
Net cash provided (used) by capital and related financing activities		(186)	(14,126)	(3,483)	
Cash flows from investing activities:					
Investment earnings	3,524	71	494	137	1,317
Net increase (decrease) in cash and cash equivalents	12,790	(2,427)	2,083	(5,784)	11,803
Cash and cash equivalents - beginning of year	170,841	15,563	23,820	29,689	61,086
Cash and cash equivalents - end of year	183,631	13,136	25,903	23,905	72,889
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	3,885	(7,365)	1,603	(1,352)	(11,201)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Decrease (increase) in accounts receivable		39	(12)	29	
Decrease (increase) in due from other funds	(96)	(4,804)	722	631	(1)
Decrease (increase) in inventories		7	(184)		
Increase (decrease) in accounts payable	1,134	913	(2,008)	(7,476)	27
Increase (decrease) in accrued payroll		27	5		
Increase (decrease) in due to other funds	(759)	506	682	(979)	(324)
Increase (decrease) in unearned revenue		462			
Increase (decrease) in compensated absences		84	4		
Increase (decrease) in claims and judgments	4,943				21,985
Pension expense		834	154		
OPEB expense		(196)	(37)		
Depreciation / amortization		342	13,187	1,064	
Total adjustments	5,222	(1,786)	12,513	(6,731)	21,687
Net cash provided (used) by operating activities	9,107	(9,151)	14,116	(8,083)	10,486
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable	\$		1,494		

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COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
For the Year Ended June 30, 2019  
(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Funds	Total Internal Service Funds
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 1,309			6,746
Cash received from other funds	9,383	8,841		449,280
Cash payments to suppliers	(804)	(615)		(312,504)
Cash payments to employees	(7,317)			(50,007)
Cash payments to other funds	(2,471)	(5,274)		(37,444)
Cash paid for claims and judgments				(36,411)
Other payments				(133)
Net cash provided (used) by operating activities	100	2,952		19,527
<b>Cash flows from noncapital financing activities:</b>				
Operating grants				3,904
Transfers from other funds	722	582		13,659
Transfer to other funds	(316)			(1,971)
Payments received on advances to other funds			10	10
Principal paid on long-term debt				(362)
Net cash provided (used) by noncapital financing activities	406	582	10	15,240
<b>Cash flows from capital and related financing activities:</b>				
Capital contributions				662
Acquisition of capital assets	(702)	(5,685)		(26,137)
Proceeds from sale of assets		470		1,763
Net cash provided (used) by capital and related financing activities	(702)	(5,215)		(23,712)
<b>Cash flows from investing activities:</b>				
Investment earnings	164	413	2	6,122
Net increase (decrease) in cash and cash equivalents	(32)	(1,268)	12	17,177
Cash and cash equivalents - beginning of year	8,103	20,802	458	330,362
Cash and cash equivalents - end of year	8,071	19,534	470	347,539
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating income (loss)	41	136		(14,253)
<b>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</b>				
Decrease (increase) in accounts receivable				56
Decrease (increase) in due from other funds	(92)	41		(3,599)
Decrease (increase) in inventories	(2)			(179)
Increase (decrease) in accounts payable	(61)	(496)		(7,967)
Increase (decrease) in accrued payroll	18			50
Increase (decrease) in due to other funds	33	(27)		(868)
Increase (decrease) in unearned revenue				462
Increase (decrease) in compensated absences	(1)			87
Increase (decrease) in claims and judgments				26,928
Pension expense	183			1,171
OPEB expense	(44)			(277)
Depreciation / amortization	25	3,298		17,916
Total adjustments	59	2,816		33,780
Net cash provided (used) by operating activities	100	2,952		19,527
<b>Non-cash investing and capital financing activities:</b>				
Capital acquisitions included in accounts payable	\$	80		1,574



## **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.

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COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDSFor the Year Ended June 30, 2019  
(In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
<b>PROPERTY TAX COLLECTION FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 87,440	21,413,770	21,415,415	85,795
Receivables:				
Investment earnings receivable	2,460	25,976	21,830	6,606
Taxes receivable	60,536	7,223,389	7,213,372	70,553
<b>Total assets</b>	<b>150,436</b>	<b>28,663,135</b>	<b>28,650,617</b>	<b>162,954</b>
<b>LIABILITIES</b>				
Accounts payable	13,528	1,842,352	1,837,421	18,459
Due to other governments	136,908	28,614,263	28,606,676	144,495
<b>Total liabilities</b>	<b>150,436</b>	<b>30,456,615</b>	<b>30,444,097</b>	<b>162,954</b>
<b>OTHER AGENCY FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments	375,288	23,465,467	23,455,724	385,031
Cash with fiscal agents	812	13,167	12,819	1,160
Investments with fiscal agents	1,207	1,235	1,207	1,235
Receivables:				
Accounts receivable	969	1,322	972	1,319
Investment earnings receivable	35,570	102,861	87,180	51,251
<b>Total assets</b>	<b>413,846</b>	<b>23,584,052</b>	<b>23,557,902</b>	<b>439,996</b>
<b>LIABILITIES</b>				
Accounts payable	79,850	2,829,199	2,768,515	140,534
Warrants outstanding	226,873	11,316,164	11,317,914	225,123
Due to other governments	107,123	2,924,027	2,956,811	74,339
<b>Total liabilities</b>	<b>413,846</b>	<b>17,069,390</b>	<b>17,043,240</b>	<b>439,996</b>
<b>TOTAL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments	462,728	44,879,237	44,871,139	470,826
Cash with fiscal agents	812	13,167	12,819	1,160
Investments with fiscal agents	1,207	1,235	1,207	1,235
Receivables:				
Accounts receivable	969	1,322	972	1,319
Investment earnings receivable	38,030	128,837	109,010	57,857
Taxes receivable	60,536	7,223,389	7,213,372	70,553
<b>Total assets</b>	<b>564,282</b>	<b>52,247,187</b>	<b>52,208,519</b>	<b>602,950</b>
<b>LIABILITIES</b>				
Accounts payable	93,378	4,671,551	4,605,936	158,993
Warrants outstanding	226,873	11,316,164	11,317,914	225,123
Due to other governments	244,031	31,538,290	31,563,487	218,834
<b>Total liabilities</b>	<b>\$ 564,282</b>	<b>47,526,005</b>	<b>47,487,337</b>	<b>602,950</b>