HEALTH AND HUMAN SERVICES AGENCY
HOUSING AND COMMUNITY DEVELOPMENT SERVICES
3989 RUFFIN ROAD, SAN DIEGO, CA 92123
(858) 694-4801 • FAX (858) 467-9713

December 21, 2017

TO: Supervisor Dianne Jacob, Chair

Supervisor Kristin Gaspar, Vice Chair

Supervisor Greg Cox Supervisor Bill Horn Supervisor Ron Roberts

Tenant Commissioner Sandra Marsh Tenant Commissioner Francisco Penalosa

FROM: Nick Macchione, Agency Director

Health and Human Services Agency

# SB341 COMPLIANCE REPORT FOR THE HOUSING AUTHORITY OF THE COUNTY OF SAN DIEGO HOUSING SUCCESSOR TO THE FORMER SANTEE COMMUNITY DEVELOPMENT COMMISSION

California Assembly Bill X1 26 (ABx1 26), commonly referred to as the Dissolution Law, was enacted on June 28, 2011, and was upheld by the California Supreme Court on December 29, 2011. The Dissolution Law dissolved redevelopment agencies and required that the sponsoring agency, city or county, of the former redevelopment agencies either elect to retain the non-cash housing assets and functions of the former redevelopment agency or select a local housing authority as the agency responsible to assume the non-cash housing assets and functions.

On January 25, 2012, the Santee City Council designated the Housing Authority of the County of San Diego (HACSD) as the agency to assume the non-cash housing assets and functions of the Santee Community Development Commission (Santee CDC), the former redevelopment agency of the City of Santee. In November and December 2013, the Santee Successor Agency and the Santee Oversight Board took actions to authorize the transfer of the housing assets and functions to the HACSD.

On May 21, 2014, the Board of Commissioners of the HACSD authorized the Executive Director to accept four assets from the Santee Successor Agency contingent on: 1) the Santee Successor Agency providing the case files for each of the listed assets; and 2) the Santee Successor Agency remitting the housing administrative cost allowance as required by law (equates to \$600,000 remitted to the HACSD over a period of four years).

The Santee Successor Agency provided the HACSD asset case files on August 15, 2014. On January 26, 2015, the HACSD received a check in the amount of \$150,000, representing the full amount of the housing administrative cost allowance for fiscal year 2014-15 from the Santee Successor Agency. On August 5, 2015, the HACSD received \$75,000 from the Santee Successor Agency. On February 2, 2016, the HACSD received \$75,000 from the Santee Successor Agency. On August 2, 2016, the HACSD received \$75,000 from the Santee Successor Agency.

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31, 2017, the HACSD received \$75,000 from the Santee Successor Agency. On July 6, 2017, the HACSD received \$75,000 from the Santee Successor Agency. In January 2018, the HACSD anticipates receiving the final \$75,000 payment from the Santee Successor Agency.

On March 19, 2015, the HACSD formally accepted the four former Santee CDC assets. The HACSD expects to receive the remaining housing administrative cost allowance as required by law. If the Santee Successor Agency fails to remit the housing administrative cost allowance, the HACSD will take the appropriate legal action.

In accordance with Health and Safety Code Section 34176.1(f) of Senate Bill 341, the attached document (Attachment A) is a status update concerning the four assets assumed from the Santee Housing Successor Agency portfolio: Cedar Creek, Forester Square, Shadow Hill, and Mazzola. These assets are affordable housing developments that serve the community of Santee. The HACSD has the responsibility of monitoring these developments annually and tracking the Lowand Moderate-Income Housing Fund, including program income generated (Attachment B).

Please refer to pages 128, 129, 155, and 163 of the enclosed Comprehensive Annual Financial Report for the County of San Diego (Attachment C), which outlines the financial activity for the Low- and Moderate-Income Housing Fund, as required by law.

This report will be filed with the Clerk of the Board.

If you have any questions or concerns, please contact David Estrella, Director at (858) 694-8750, or via email at <a href="mailto:David.Estrella@sdcounty.ca.gov">David.Estrella@sdcounty.ca.gov</a>.

Respectfully,

NICK MACCHIONE, Agency Director Health and Human Services Agency

DE/KS/mm

Attachments (3):

A: SB341 Compliance Report – Housing Authority of the County of San Diego Low- and Moderate-Income Housing Asset Fund

B: Balance Sheet for the Housing Authority of the County of San Diego Santee Successor Housing Agency Fund

C: Comprehensive Annual Financial Report for the County of San Diego for the period ended June 30, 2017

### ATTACHMENT A

### SB341 Compliance Report - Santee Housing Successor Ageny

	Questions:	Answers
3. 1	The amount the city, county, or city and county received pursuant to subparagraph (a) of paragraph (3) of subdivision (b) of Section 34191.4	The amount the City of Santee paid to the County of San Diego Santee Successor Agency in FY 2016-17 was \$150,000.
2	The amount deposited to the Low and Moderate Income Housing Asset Fund, distinguishing between amounts deposited pursuant to subparagraphs (B) and (C) of paragraph (3) of subdivision (b) of Section 34191.4, amounts deposited for other items listed on the Recognized Obligation Payment Schedule, and other amounts deposited.	The Santee Housing Successor Agency has one Housing Asset Fund, Fund 15354. The total deposit made to this fund in FY 2016 17 was \$150,000.
3	A statement of the balance in the fund as of the close of the fiscal year, distinguishing any amounts held for items listed on the Recognized Obligation Payment Schedule from other amounts.	The Santee Successor Housing Agency Fund 15354 cash balance as of 6/30/17 is \$407,455.23; Interest Receivable as of 6/30/17 is \$3,465,739.56 and Notes Receivable balance is \$13,831,186.
4	A description of expenditures from the fund by category, including, but not limited to, expenditures (A) for monitoring and preserving the long-term affordability of units subject to affordability restrictions or covenants entered into by the redevelopment agency or the housing successor and administering the activities described in paragraphs (2) and (3) of subdivision (a), (B) for homeless prevention and rapid rehousing services for the development of housing described in paragraph (2) of subdivision (a), and (C) for the development of housing pursuant to paragraph (3) of subdivision (a).	
-	As described in paragraph (1) of subdivision (a), the statutory value of real property owned by the housing successor, the value of loans and grants receivable, and the sum of these two amounts.	The HACSD, as the Housing Successor, does not own any real property. As of 6/30/17, the total value of the loans receivable are \$13,831,186 and include the following: Cedar Creek - \$5,276,000, Forester Square - \$5,494,000, Shadow Hill - \$3,016,248, and Mazzola - \$44,938.
6	A description of any transfers made pursuant to paragraph (2) of subdivision (c) in the previous fiscal year and, if still unencumbered, in earlier fiscal years and a description of and status update on any project for which transferred funds have been or will be expended if that project has not yet been placed in service.	N/A - The HACSD did not enter into any agreements to transfer any funds during FY 2016-17.
0.00	A description of any project for which the housing successor receives or holds property tax revenue pursuant to the Recognized Obligation Payment Schedule and the status of that project.	The HACSD does not receive or hold property tax revenues.
8	For interests in real property acquired by the former redevelopment agency prior to February 1, 2012, a status update on compliance with Section 33334.16. For interests in real property acquired on or after February 1, 2012, a status update on the project.	N/A - No interests in real property were acquired on or after 2/1/2012.
9	A description of any outstanding obligations pursuant to Section 33413 that remained to transfer to the housing successor on February 1, 2012, of the housing successor's progress in meeting those obligations, and of the housing successor's plans to meet unmet obligations. In addition, the housing successor shall include in the report posted on its Internet Web site the implementation plans of the former redevelopment agency.	N/A - The HACSD has no unmet relocation or displacment obligations.
10	The information required by subparagraph (B) of paragraph (3) of subdivision (a).	N/A. The Housing Successor is only expending the funds pursuant to 34176.1(a)(1).
11	The percentage of units of deed-restricted rental housing restricted to seniors and assisted individually or jointly by the housing successor, its former redevelopment agency, and its host jurisdiction within the previous 10 years in relation to the aggregate number of units of deed-restricted rental housing assisted individually or jointly by the housing successor, its former redevelopment agency, and its host jurisdiction within the same time period.	There are no units of deed-restricted rental housing restricted to seniors. Therefore the percentage of units is 0%.
12	The amount of any excess surplus, the amount of time that the successor agency has had excess surplus, and the housing successor's plan for eliminating the excess surplus.	The amount of excess surplus at the end of FY 2016-17 is \$407,455.23. The HACSD plans to use this surplus for administration, monitoring, and preserving the long term affordability of units.
13	An inventory of homeownership units assisted by the former redevelopment agency or the housing successor that are subject to covenants or restrictions or to an adopted program that protects the former redevelopment agency's investment of moneys from the Low and Moderate Income Housing Fund pursuant to subdivision (f) of Section 33334.3. This inventory shall include all of the following information: (A) The number of those units (B) In the first report pursuant to this subdivision, the number of units lost to the portfolio in the last fiscal year and teh reason for those losses (C) Any funds returned to the housing successor as part of an adopted program that protects teh former redevelopment agency's investment of moneys from the Low and Moderate Income Housing Fund (D) Whether the housing successor has contracted with any outside entity for the management of the units and, if so, the identity of the entity.	N/A - The HACSD, as the Housing Successor, has no homeownership units.

## Attachment B

Trial Balance - Total Currency Period: ADJ-17 COSD

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Currency: USD Balance Type: Year to Date FUND Range: 15354

Ledger: COSD FUND: 15354 HA SANTEE SUCCESS HOUSING AGCY

ACCOUNT	Description	Beginning Balance	Debits	Credits	Ending Balance
10100	CASH IN TREASURY	277,079.08	150,000.00	19,623.85	407,455.23
11039	INTEREST RECEIVABLE	3,258,124.59	207,614.97	0.00	3,465,739.56
12310	NOTES RECEIVABLE	13,831,186.00	0.00	0.00	13,831,186.00
24766	MTB-T DART DUE TO OTHER FUNDS	(1, 106.34)	1,106.34	535.84	(535.84)
26573	DEF INFL (REV) INTEREST	(3, 258, 124.59)	0.00	207,614.97	(3, 465, 739.56)
26574	DEF INFL (REV) OTHER	(13,831,186.00)	0.00	0.00	(13, 831, 186, 00)
26601	UNEARNED REVENUE	(275, 972.74)	0.00	130,946.65	(406, 919.39)
45914	AID FR OTHER CITIES	0.00	130,946.65	150,000.00	(19,053.35)
52305	HACOSD ADMINISTRATIVE COSTS	0.00	19,053.35	0.00	19,053.35
		0.00	600 221 21	COO 201 21	0.00
		0.00	508,721.31	508,721.31	0.00



HOUSING AND COMMUNITY DEVELOPMENT SERVICES 3989 RUFFIN ROAD, SAN DIEGO, CA 92123 (858) 694-4801 • FAX (858) 467-9713

December 21, 2017

TO: Supervisor Dianne Jacob, Chair

Supervisor Kristin Gaspar, Vice Chair

Supervisor Greg Cox Supervisor Bill Horn Supervisor Ron Roberts

FROM: Nick Macchione, Agency Director

Health and Human Services Agency

# SB341 COMPLIANCE REPORT FOR THE COUNTY OF SAN DIEGO HOUSING SUCCESSOR TO THE FORMER SAN DIEGO COUNTY REDEVELOPMENT AGENCY

The Redevelopment Agency of the County of San Diego was dissolved on February 1, 2012. On January 24, 2012, the County of San Diego was designated as the Successor Agency to oversee the wind-down of the former redevelopment agency's operations following the steps established by the California Assembly Bill X1 26 (ABx1 26), commonly referred to as the Dissolution Law, to preserve assets, fulfill legally binding commitments, oversee the termination of activities, and return resources expeditiously to the affected taxing entities. The Board also elected to retain the housing assets and functions (Housing Successor). Since that time, and as required by the Dissolution Law, staff has ensured all appropriate actions have been taken to remain in compliance with legislation and with the State of California Department of Finance and State Controller procedures.

In accordance with Health and Safety Code Section 34176.1(f) of Senate Bill 341, the attached document (Attachment A) is a status update concerning two housing assets of the former Redevelopment Agency: Villa Lakeshore Apartments and Silversage Apartments. These assets are affordable housing developments that serve the community of Lakeside. Updates to the Gillespie and Upper San Diego River Improvement Project (USDRIP) assets are also included. The County of San Diego Housing and Community Development Services (HCDS) has the responsibility of monitoring these developments annually, in addition to tracking the Low- and Moderate-Income Housing Fund, including program income generated (Attachment B1 and B2).

Please refer to pages 128, 129, 155, and 163 of the enclosed Comprehensive Annual Financial Report for the County of San Diego (Attachment C), which outlines the financial activity for the Low- and Moderate-Income Housing Fund, as required by law.

This report will be filed with the Clerk of the Board.

Board of Supervisors December 21, 2017 Page 2

If you have any questions or concerns, please contact David Estrella, Director (858) 694-8750, or via email at <u>David.Estrella@sdcounty.ca.gov</u>.

Respectfully,

NICK MACCHIONE, Agency Director Health and Human Services Agency

DE/KS/mm

Attachments (4):

June 30, 2017

A: SB 341 Compliance Report – County Housing Successor for the former San Diego Redevelopment Agency

B1: Balance Sheet for the County Housing Successor for the Gillespie Asset
B2: Balance Sheet for the County Housing Successor for the USDRIP Asset
C: Comprehensive Annual Financial Report for the County of San Diego for the period ended

	Questions:	Answers
1	The amount the city, county, or city and county received pursuant to subparagraph (a) of paragraph (3) of subdivision (b) of Section 34191.4	
2	The amount deposited to the Low and Moderate Income Housing Asset Fund, distinguishing between amounts deposited pursuant to subparagraphs (B) and (C) of paragraph (3) of subdivision (b) of Section 34191.4, amounts deposited for other items listed on the Recognized Obligation Payment Schedule, and other amounts deposited.	The total deposit made to these funds in FY 2016-17 is \$333,428.37 (\$225,574.36 was deposited in the Gillespie Fund 12020 and \$107,854.01 was deposited in the USDRIP Fund 12022.)
3	A statement of the balance in the fund as of the close of the fiscal year, distinguishing any amounts held for items listed on the Recognized Obligation Payment Schedule from other amounts.	The cash balances as of 6/30/17 are as follows: Gillespie Fund 12020 balance is \$145,279.98 and USDRIP Fund 12022 balance is \$18,735.38. No funds are being held for items listed on the Recognized Obligation Payment Schedule.
4	A description of expenditures from the fund by category, including, but not limited to, expenditures (A) for monitoring and preserving the long-term affordability of units subject to affordability restrictions or covenants entered into by the redevelopment agency or the housing successor and administering the activities described in paragraphs (2) and (3) of subdivision (a), (B) for homeless prevention and rapid rehousing services for the development of housing described in paragraph (2) of subdivision (a), and (C) for the development of housing pursuant to paragraph (3) of subdivision (a).	The FY 2016-17 expenditure for administration, monitoring, and preserving the long-term affordability of units was \$6,003.82. No other expenditures from the fund were accrued.
5	As described in paragraph (1) of subdivision (a), the statutory value of real property owned by the housing successor, the value of loans and grants receivable, and the sum of these two amounts.	The Housing Successor does not own any real property. The total loans receivable as of the 6/30/2017 from Villa Lakeshore and SilverSage is \$3,417,073. Villa Lakeshore's portion is \$1,000,000 (\$575,000 from Gillespie and \$425,000 from USDRIP). SilverSage's portion is \$2,417,073 (\$1,891,449 from Gillespie and \$525,624 from USDRIP).
6	A description of any transfers made pursuant to paragraph (2) of subdivision (c) in the previous fiscal year and, if still unencumbered, in earlier fiscal years and a description of and status update on any project for which transferred funds have been or will be expended if that project has not yet been placed in service.	N/A. The Housing Successor did not enter into any agreements to transfer funds during FY 2016-17.
7	A description of any project for which the housing successor receives or holds property tax revenue pursuant to the Recognized Obligation Payment Schedule and the status of that project.	The Housing Successor did not receive or hold any property tax revenue during FY 2016-17.
8	For interests in real property acquired by the former redevelopment agency prior to February 1, 2012, a status update on compliance with Section 33334.16. For interests in real property acquired on or after February 1, 2012, a status update on the project.	N/A. No interests in real property were acquired on or after 2/1/12.
9	A description of any outstanding obligations pursuant to Section 33413 that remained to transfer to the housing successor on February 1, 2012, of the housing successor's progress in meeting those obligations, and of the housing successor's plans to meet unmet obligations. In addition, the housing successor shall include in the report posted on its Internet Web site the implementation plans of the former redevelopment agency.	N/A. The Housing Successor has no unmet relocation or displacement obligations.
10	The information required by subparagraph (B) of paragraph (3) of subdivision (a).	N/A. The Housing Successor expends all funds pursuant to 34176.1(a)(1).
11	The percentage of units of deed-restricted rental housing restricted to seniors and assisted individually or jointly by the housing successor, its former redevelopment agency, and its host jurisdiction within the previous 10 years in relation to the aggregate number of units of deed-restricted rental housing assisted individually or jointly by the housing successor, its former redevelopment agency, and its host jurisdiction within the same time period.	There are no units of deed-restricted rental housing restricted to seniors. Therefore the percentage of units is 0%.
12	The amount of any excess surplus, the amount of time that the successor agency has had excess surplus, and the housing successor's plan for eliminating the excess surplus.	The amount of excess surplus at the end of FY 2016-17 is as follows: Fund 12020 Gillespie \$145,279.98 and Fund 12022 USDRIP \$18,735.38. The Housing Successor plans to use this surplus for administration, monitoring, and preserving the long-term affordability of units pursuant to 34176.1(a)(1).
13	An inventory of homeownership units assisted by the former redevelopment agency or the housing successor that are subject to covenants or restrictions or to an adopted program that protects the former redevelopment agency's investment of moneys from the Low and Moderate Income Housing Fund pursuant to subdivision (f) of Section 33334.3. This inventory shall include all of the following information: (A) The number of those units (B) In the first report pursuant to this subdivision, the number of units lost to the portfolio in the last fiscal year and teh reason for those losses (C) Any funds returned to the housing successor as part of an adopted program that protects teh former redevelopment agency's investment of moneys from the Low and Moderate Income Housing Fund (D) Whether the housing successor has contracted with any outside entity for the management of the units and, if so, the identity of the entity.	N/A. The Housing Successor has no homeownership units.

### Attachment B-1

Trial Balance - Total Currency Period: ADJ-17 COSD

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Currency: USD Balance Type: Year to Date FUND 12020

Ledger: COSD FUND: 12020 CSHAF GILLESPIE BOUSING

ACCOUNT	Description	Beginning Balance	Debits	Credits	Ending Balance
10100	CASH IN TREASURY	32,449.23	225,574.36	112,681.17	145.342.42
10901	ADVANCES-LOANS FROM OTHER FUNDS	585,892.12	0.00	43,374.74	542,517.38
11039	INTEREST RECEIVABLE	552,550.23	36,996.74	0.00	589,546.97
12310	NOTES RECEIVABLE	2,466,449.00	0.00	0.00	2,466,449.00
14200	PREPAID EXPENSE	9,857.53	15,883.97	23,106.69	2,634.81
24766	MTB-T DART DUE TO OTHER FUNDS	(2,208.82)	2,208.82	62.44	(62.44)
26573	DEF INFL (REV) INTEREST	(552,550.23)	0.00	36,996.74	(589, 546.97)
26601	UNEARNED REVENUE	(22,590.04)	1,731.42	0.00	(20,858.62)
31223	NONSPENDABLE PREPAID	(9,857.53)	23,106.69	15,883.97	(2,634.81)
31243	NONSPEND REDEV LOANS	(2,466,449.00)	0.00	0.00	(2,466,449.00)
33100	NONSPEND ADVANCE OTHER FND	(585, 892.12)	43,374.74	0.00	(542,517.38)
34100	FUND BALANCE AVAILABLE - ACTUAL	(7,650.37)	0.00	50,597.46	(58, 247.83)
37100	FUND BALANCE-OTHER	0.00	66,481.43	66,481.43	0.00
47540	OTHER MISCELLANEOUS	0.00	0.00	5,370.60	(5, 370.60)
48105	OPERATING TRANSFERS-IN	0.00	89,280.22	178,560.44	(89, 280.22)
52304	MISCELLANEOUS EXPENSE	0.00	5,370.60	0.00	5,370.60
53666	CONTR TO OTHER AGENCIES	0.00	23,106.69	0.00	23,106.69
	_	0.00	533,115.68	533,115.68	0.00

## Attachment B-2

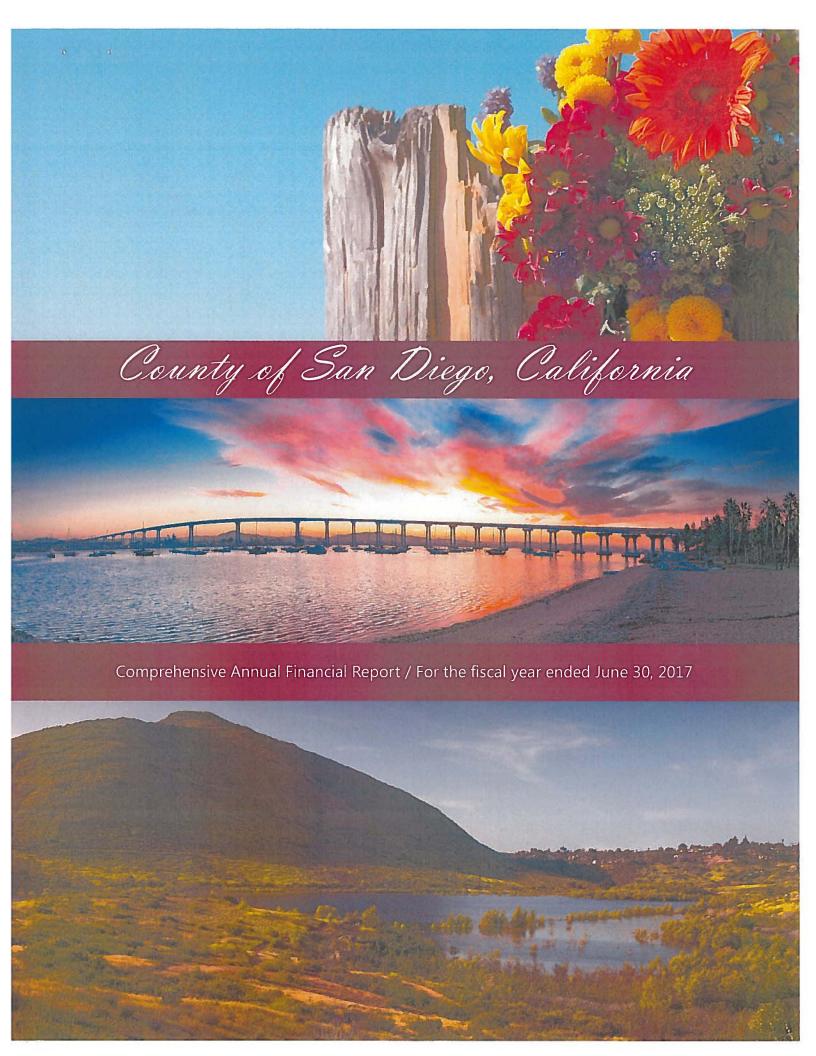
Trial Balance - Total Currency Period: ADJ-17

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Currency: USD Balance Type: Year to Date FUND Range: 12022

Ledger: COSD FUND: 12022 CSHAF USDRIP HOUSING

ACCOUNT	Description	Beginning Balance	Debits	Credits	Ending Balance
10100	CASH IN TREASURY	90,224.94	107,854.01	179,318.77	18,760.18
11039	INTEREST RECEIVABLE	237,933.20	14,259.36	0.00	252, 192, 56
12310	NOTES RECEIVABLE	950,624.00	0.00	0.00	950,624.00
14200	PREPAID EXPENSE	17,741.72	21.85	17,763.57	0.00
24766	MTB-T DART DUE TO OTHER FUNDS	(131.73)	131.73	6.62	(6.62)
26573	DEF INFL (REV) INTEREST	(237, 933.20)	0.00	14,259.36	(252, 192.56)
26601	UNEARNED REVENUE	(16,696.96)	0.00	2,056.60	(18, 753.56)
31223	NONSPENDABLE PREPAID	(17,741.72)	17,763.57	21.85	0.00
31243	NONSPEND REDEV LOANS	(950,624.00)	0.00	0.00	(950, 624.00)
34100	FUND BALANCE AVAILABLE - ACTUAL	(73, 396.25)	0.00	17,741.72	(91, 137.97)
37100	FUND BALANCE-OTHER	0.00	17,763.57	17,763.57	0.00
47540	OTHER MISCELLANEOUS	0.00	2,056.60	2,689.82	(633.22)
52304	MISCELLANEOUS EXPENSE	0.00	633.22 +	0.00	633.22
53666	CONTR TO OTHER AGENCIES	0.00	1,879.60	21.85	1,857.75
56311	OPERATING TRSFRS OUT	0.00	178,560.44	89,280.22	89,280.22



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# 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.

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#### Flood Control District Fund

This fund was established to account for revenues and expenditures related to providing flood control in the county. It is financed primarily by ad valorem property taxes. This fund is restricted for flood control future drainage improvements.

# Harmony Grove Community Facilities District Fund

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

# Housing Authority - Low and Moderate Income Housing Asset Fund

Pursuant to Health and Safety Code (HSC) 34176 (b) and (b)(2), the City of Santee elected to transfer the housing functions of the Successor Agency to the Community Development Commission of the City of Santee, to the County of San Diego Housing Authority (Housing Authority). Documents identifying the assets elected to be transferred were received by the Housing Authority on March 21, 2014. On May 21, 2014, the Board of Commissioners of the Housing Authority authorized acceptance of the assets contingent on two items. To date, one item has been satisfied and the other is still in progress. This fund was created in fiscal year 2013-14 and the use of this fund is restricted for housing activities.

#### Housing Authority - Other Fund

This fund was established to account for revenues and expenditures of programs administered by the Housing Authority. These programs assist individuals and families to reside in decent, safe, and sanitary housing. The U.S. Department of Housing and Urban

Development (HUD) provides the majority of the funding for the Housing Authority's program expenditures.

# In Home Supportive Services Public Authority Fund (IHSSPA)

This authority was established for the administration of the IHSSPA registry, investigation of the qualifications and background of potential registry personnel, referral of registry personnel to IHSSPA recipients and the provision for training of providers and recipients. The authority is funded by the State's social services realignment fund, federal and state programs. The monies are initially deposited into the County's General Fund, and transferred to the IHSSPA fund. This fund is restricted for in home supportive services.

#### **Inactive Wastesites Fund**

This fund was established to receive one-time homeowner association deposits and residual funds from the sale of the County's Solid Waste System. Expenditures include repairs, maintenance and care for the County's inactive landfill sites in accordance with all applicable governmental regulations, laws and guidelines. This fund is committed to landfill postclosure and inactive landfill maintenance.

#### **Inmate Welfare Program Fund**

This fund was established to receive telephone and other vending commissions and profits from stores operated in connection with the county jails. Fund expenditures, by law, must be solely for the benefit, education and welfare of confined inmates. This fund is restricted for the benefit, education, and welfare of jail inmates.

#### **Lighting Maintenance District Fund**

This fund was established to provide street and road lighting services to specified areas of the County. Revenue sources include ad valorem taxes, benefit fees, state funding and charges to property owners. This fund is restricted for street and road lighting maintenance.

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

Fund balances at end of year

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL COUNTY LOW AND MODERATE INCOME HOUSING ASSET FUND For the Year Ended June 30, 2017					
(In Thousands)	Original Budget	Final Budget	Actual		
Revenues:	23	, 201go.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Revenue from use of money and property	\$		11		
Aid from other governmental agencies:	**				
Other	50	50	6		
Total revenues	50	50	17		
Expenditures:					
Current:					
Public assistance:					
CSHAF Gillespie housing	74	164	29		
CSHAF USDRIP housing	15	15	3		
Total public assistance	89	179	32		
Total expenditures	89	179	32		
Excess (deficiency) of revenues over (under) expenditures	(39)	(129)	(15)		
Net change in fund balances	(39)	(129)	(15)		
Fund balances at beginning of year	4.119	4.119	4.119		

4,080

3,990

4,104

Total expenditures

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL HOUSING AUTHORITY - LOW AND MODERATE INCOME HOUSING ASSET FUND For the Year Ended June 30, 2017 (In Thousands)				
		Original Budget	Final Budget	Actual
Revenues:		7430		1981
Aid from other governmental agencies:				
Other	\$	150	150	19
Total revenues		150	150	19
Expenditures:				
Current:				
Public assistance:				
Other assistance - other budgetary entity		150	150	19
Total public assistance		150	150	19

150

150