



Combining &  
Individual Fund  
Information  
and Other  
Supplementary  
Information

## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

#### Air Pollution Fund

This fund was established to provide for control of air pollution from motor vehicles and other sources in order to attain health based air quality standards. Revenue sources include license and permit fees, fines, state and federal funds, charges to property owners and vehicle registration fees. This fund is restricted for air pollution activities.

#### Asset Forfeiture Program Fund

This fund was established to account for the proceeds of the assets that were seized and forfeited by law enforcement agencies during the investigation of criminal activities. These monies and the investment income derived therefrom are used for activities that enhance public safety and security and for the prevention, investigation, and apprehension of criminal law violators. This fund is restricted for law enforcement activities.

#### County Housing Fund

Pursuant to the provisions of California Assembly Bill ABx1 26, the County elected to assume the housing functions and take over 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 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 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. Future development plans of the Edgemoor Property may include parks, a library, housing, a fire station, post office and others. 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 two series of certificates of participation, one sold in 2005 and the other in 2006, 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.

#### Housing Authority 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 closure, 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 Districts 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 purpose capital improvements and repairs.

### **Park Land Dedication Fund**

This fund was established to receive and expend special park land dedication fees from developers of land as a condition for approval of any development. The fees may be used for the purchase of land and the development of land for active park or recreational facilities. These facilities serve the future residents of such developments and the greater county at large. In lieu of the payment of these fees, the developer may dedicate land for active park or recreational facilities. This fund is restricted, as per the Park Land Dedication Ordinance, to developing new or rehabilitating existing neighborhood or community park or recreational facilities.

### **Road Fund**

This fund was established to provide for maintenance and construction of roadways and for specialized engineering services to other governmental units and the public. Revenues consist primarily of the County's share of state highway user taxes and are supplemented by federal funds, vehicle code fines, and fees and reimbursements for engineering services provided. This fund is restricted for future road improvements.

### **Tobacco Securitization Joint Special Revenue Fund**

The Tobacco Securitization Joint Special Revenue Fund accounts for the transactions of the San Diego County Tobacco Asset Securitization Corporation and Tobacco Securitization Authority of Southern California, two component units, that are blended into the County's financial statements. This fund is funded by restricted tobacco settlement revenues.

## DEBT SERVICE FUNDS

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated.

### Pension Obligation Bonds Fund

This fund receives payments from the County and other agencies for payment of principal and interest due on taxable pension obligation bonds. The debt issue was used to satisfy the County's requirement to amortize the unfunded actuarial accrued liability with respect to retirement benefits accruing to members of the San Diego County Employees Retirement Association. This fund is restricted for debt service.

### San Diego Regional Building Authority Fund

This fund receives rental payments based on the lease purchase agreement from the San Miguel Consolidated Fire Protection District (SMCFPD) for payment of principal and interest due on lease revenue bonds issued for the SMCFPD; secured by the lease purchase payments. This fund also receives interest on monies invested in permissible investments as directed by each San Diego Regional Building Authority (SDRBA) financing's Trust indenture. Debt service payments made in this fund also include payments not accounted for in the County's General Fund related to SDRBA debt issuances; and are secured by interest earnings on the aforementioned permissible investments. This fund is restricted for debt service.

### SANCAL Fund

This fund receives interest on monies invested in permissible investments as directed by each San Diego County Capital Asset Leasing Corporation (SANCAL) financing's Trust indenture. Debt service payments made in this fund are secured by the aforementioned interest earnings and represent payments not accounted for in the County's General Fund related to SANCAL debt issuances. This fund is restricted for debt service.

## CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

### Capital Outlay Fund

This fund is used exclusively to finance the acquisition, construction and completion of permanent public improvements, including public buildings; and for the costs of acquiring land and permanent improvements. Revenues are obtained from grants; and contributions from other funds when approved by the Board of Supervisors. This fund is committed to capital projects.

### San Diego Regional Building Authority Fund

This fund is used to account for the expenditures of the proceeds from the sale of lease revenue bonds of the San Diego Regional Building Authority used for the acquisition and construction of permanent buildings by the County. This fund is restricted for capital projects per various debt covenants.

### SANCAL Fund

This fund is used to account for the expenditures of the proceeds from the sale of certificates of participation of the San Diego Capital Asset Leasing Corporation used to pay construction costs for the County Administration Center Waterfront Park. This fund is restricted for capital projects per various debt covenants.

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2013  
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Pooled cash and investments	\$ 315,674	12,490	53,390	381,554
Receivables, net	61,670	198	342	62,210
Property taxes receivables, net	454			454
Due from other funds	8,197	141	19,985	28,323
Inventories	1,323			1,323
Deposits with others	435			435
Prepaid items	425			425
Restricted assets:				
Cash with fiscal agents	545			545
Investments with fiscal agents	47,817	15,475		63,292
Lease receivable		6,227		6,227
<b>Total assets</b>	<b>436,540</b>	<b>34,531</b>	<b>73,717</b>	<b>544,788</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	7,745	3	17,533	25,281
Accrued payroll	2,465			2,465
Due to other funds	8,057		7,105	15,162
Deferred revenues	38,376	6,227		44,603
Unearned revenue	6,676			6,676
<b>Total liabilities</b>	<b>63,319</b>	<b>6,230</b>	<b>24,638</b>	<b>94,187</b>
<b>FUND BALANCES</b>				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids	3,842			3,842
Inventories and deposits with others	1,758			1,758
Restricted for:				
Creditors - Debt service	48,067	28,301		76,368
Creditors - Capital projects			42,462	42,462
Grantors - Housing assistance	27,818			27,818
Laws or regulations of other governments:				
Future road improvements	113,762			113,762
Fund purpose	94,525			94,525
Other purposes	23,640			23,640
Committed to:				
Capital projects' funding			6,617	6,617
Other purposes	59,809			59,809
<b>Total fund balances</b>	<b>373,221</b>	<b>28,301</b>	<b>49,079</b>	<b>450,601</b>
<b>Total liabilities and fund balances</b>	<b>\$ 436,540</b>	<b>34,531</b>	<b>73,717</b>	<b>544,788</b>

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS Special Revenue Funds

June 30, 2013  
(In Thousands)

	Air Pollution Fund	Asset Forfeiture Program Fund	County Housing Fund	County Library Fund	County Service District Funds	Edgemoor Development Fund
<b>ASSETS</b>						
Pooled cash and investments	\$ 23,749	8,207		11,546	19,655	9,757
Receivables, net	2,409	7	3,932	35	146	13
Property taxes receivables, net				352	44	
Due from other funds	9	32		38	9	4,573
Inventories	189	60		37	35	
Deposits with others						
Prepaid items			234			
Restricted assets:						
Cash with fiscal agents						
Investments with fiscal agents						
<b>Total assets</b>	<b>26,356</b>	<b>8,306</b>	<b>4,166</b>	<b>12,008</b>	<b>19,889</b>	<b>14,343</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	1,550	22		231	1,717	7
Accrued payroll	492			649		
Due to other funds	430	247		666	339	10
Deferred revenues	14		515	349	41	
Unearned revenue	3,157	46		426	54	
<b>Total liabilities</b>	<b>5,643</b>	<b>315</b>	<b>515</b>	<b>2,321</b>	<b>2,151</b>	<b>17</b>
<b>FUND BALANCES</b>						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids			3,651			
Inventories and deposits with others	189	60		37	35	
Restricted for:						
Creditors - Debt service						
Grantors - Housing assistance						
Laws or regulations of other governments:						
Future road improvements						
Fund purpose	20,524	7,931		9,650	17,703	14,326
Other purposes						
Committed to:						
Other purposes						
<b>Total fund balances</b>	<b>20,713</b>	<b>7,991</b>	<b>3,651</b>	<b>9,687</b>	<b>17,738</b>	<b>14,326</b>
<b>Total liabilities and fund balances</b>	<b>\$ 26,356</b>	<b>8,306</b>	<b>4,166</b>	<b>12,008</b>	<b>19,889</b>	<b>14,343</b>

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

June 30, 2013  
(In Thousands)

(Continued)

	Flood Control District Fund	Housing Authority 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	\$ 23,832	23,114	465	60,834	10,750	1,507
Receivables, net	23	7,997	1	1,026	286	1
Property taxes receivables, net	46					12
Due from other funds	351	8	61	32	428	
Inventories					67	18
Deposits with others		16				
Prepaid items	122	1				
Restricted assets:						
Cash with fiscal agents		545				
Investments with fiscal agents						
<b>Total assets</b>	<b>24,374</b>	<b>31,681</b>	<b>527</b>	<b>61,892</b>	<b>11,531</b>	<b>1,538</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	149	566	74	299	398	110
Accrued payroll				50		
Due to other funds	557	1,457	370	75	478	16
Deferred revenues	44			446		11
Unearned revenue	60	1,375		1,213		14
<b>Total liabilities</b>	<b>810</b>	<b>3,398</b>	<b>444</b>	<b>2,083</b>	<b>876</b>	<b>151</b>
<b>FUND BALANCES</b>						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids	122	1				
Inventories and deposits with others		16			67	18
Restricted for:						
Creditors - Debt service		250				
Grantors - Housing assistance		27,818				
Laws or regulations of other governments:						
Future road improvements						
Fund purpose			83		10,588	1,369
Other purposes	23,442	198				
Committed to:						
Other purposes				59,809		
<b>Total fund balances</b>	<b>23,564</b>	<b>28,283</b>	<b>83</b>	<b>59,809</b>	<b>10,655</b>	<b>1,387</b>
<b>Total liabilities and fund balances</b>	<b>\$ 24,374</b>	<b>31,681</b>	<b>527</b>	<b>61,892</b>	<b>11,531</b>	<b>1,538</b>

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# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS Special Revenue Funds

June 30, 2013  
(In Thousands)

(Continued)	Other Special Districts Funds	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
<b>ASSETS</b>					
Pooled cash and investments	\$ 669	11,708	109,881		315,674
Receivables, net	1	9	29,290	16,494	61,670
Property taxes receivables, net					454
Due from other funds			2,656		8,197
Inventories			917		1,323
Deposits with others			419		435
Prepaid items			68		425
Restricted assets:					
Cash with fiscal agents					545
Investments with fiscal agents				47,817	47,817
<b>Total assets</b>	<b>670</b>	<b>11,717</b>	<b>143,231</b>	<b>64,311</b>	<b>436,540</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable		14	2,608		7,745
Accrued payroll			1,274		2,465
Due to other funds	3	19	3,390		8,057
Deferred revenues			20,462	16,494	38,376
Unearned revenue			331		6,676
<b>Total liabilities</b>	<b>3</b>	<b>33</b>	<b>28,065</b>	<b>16,494</b>	<b>63,319</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids			68		3,842
Inventories and deposits with others			1,336		1,758
Restricted for:					
Creditors - Debt service				47,817	48,067
Grantors - Housing assistance					27,818
Laws or regulations of other governments:					
Future road improvements			113,762		113,762
Fund purpose	667	11,684			94,525
Other purposes					23,640
Committed to:					
Other purposes					59,809
<b>Total fund balances</b>	<b>667</b>	<b>11,684</b>	<b>115,166</b>	<b>47,817</b>	<b>373,221</b>
<b>Total liabilities and fund balances</b>	<b>\$ 670</b>	<b>11,717</b>	<b>143,231</b>	<b>64,311</b>	<b>436,540</b>



**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Debt Service Funds**

June 30, 2013  
(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	\$ 13	1,928	10,549	12,490
Receivables, net		111	87	198
Due from other funds	141			141
Restricted assets:				
Investments with fiscal agents	7	10,930	4,538	15,475
Lease receivable		6,227		6,227
<b>Total assets</b>	<b>161</b>	<b>19,196</b>	<b>15,174</b>	<b>34,531</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable			3	3
Deferred revenues		6,227		6,227
<b>Total liabilities</b>		<b>6,227</b>	<b>3</b>	<b>6,230</b>
<b>FUND BALANCES</b>				
Restricted for:				
Creditors - Debt service	161	12,969	15,171	28,301
<b>Total fund balances</b>	<b>161</b>	<b>12,969</b>	<b>15,171</b>	<b>28,301</b>
<b>Total liabilities and fund balances</b>	<b>\$ 161</b>	<b>19,196</b>	<b>15,174</b>	<b>34,531</b>

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS Capital Projects Funds

June 30, 2013  
(In Thousands)

	Capital Outlay Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Capital Projects Funds
<b>ASSETS</b>				
Pooled cash and investments	\$ 6,087	4,081	43,222	53,390
Receivables, net	339	3		342
Due from other funds	19,985			19,985
<b>Total assets</b>	<b>26,411</b>	<b>4,084</b>	<b>43,222</b>	<b>73,717</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	17,467		66	17,533
Due to other funds	2,327	1,447	3,331	7,105
<b>Total liabilities</b>	<b>19,794</b>	<b>1,447</b>	<b>3,397</b>	<b>24,638</b>
<b>FUND BALANCES</b>				
Restricted for:				
Creditors - Capital projects		2,637	39,825	42,462
Committed to:				
Capital projects' funding	6,617			6,617
<b>Total fund balances</b>	<b>6,617</b>	<b>2,637</b>	<b>39,825</b>	<b>49,079</b>
<b>Total liabilities and fund balances</b>	<b>\$ 26,411</b>	<b>4,084</b>	<b>43,222</b>	<b>73,717</b>

## Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

**For the Year Ended June 30, 2013  
(In Thousands)**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 37,286			37,286
Licenses, permits and franchise fees	9,491			9,491
Fines, forfeitures and penalties	4,547			4,547
Revenue from use of money and property	6,907	1,406		8,313
Aid from other governmental agencies:				
State	78,559		124	78,683
Federal	128,978		738	129,716
Other	22,272			22,272
Charges for current services	29,554			29,554
Other	44,479	6,810	44	51,333
<b>Total revenues</b>	<b>362,073</b>	<b>8,216</b>	<b>906</b>	<b>371,195</b>
<b>Expenditures:</b>				
Current:				
General government	526	262	12,381	13,169
Public protection	9,619			9,619
Public ways and facilities	65,073			65,073
Health and sanitation	51,031			51,031
Public assistance	138,572			138,572
Education	31,086			31,086
Recreation and cultural	2,360			2,360
Capital outlay	32,137		116,001	148,138
Debt service:				
Principal	17,177	33,840		51,017
Interest	25,289	49,186		74,475
Bond issuance costs		393		393
<b>Total expenditures</b>	<b>372,870</b>	<b>83,681</b>	<b>128,382</b>	<b>584,933</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(10,797)</b>	<b>(75,465)</b>	<b>(127,476)</b>	<b>(213,738)</b>
<b>Other financing sources (uses):</b>				
Sale of capital assets	5,926			5,926
Issuance of bonds and loans:				
Face value of bonds issued		2,069	27,266	29,335
Premium on issuance of bonds			574	574
Transfers in	14,918	74,208	108,602	197,728
Transfers out	(26,460)			(26,460)
<b>Total other financing sources (uses)</b>	<b>(5,616)</b>	<b>76,277</b>	<b>136,442</b>	<b>207,103</b>
<b>Net change in fund balances</b>	<b>(16,413)</b>	<b>812</b>	<b>8,966</b>	<b>(6,635)</b>
Fund balances at beginning of year	389,769	27,489	40,113	457,371
Increase (decrease) in nonspendable inventories	(135)			(135)
<b>Fund balances at end of year</b>	<b>\$ 373,221</b>	<b>28,301</b>	<b>49,079</b>	<b>450,601</b>

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

For the Year Ended June 30, 2013  
(In Thousands)

	Air Pollution Fund	Asset Forfeiture Program Fund	County Housing Fund	County Library Fund	County Service District Funds	Edgemoor Development Fund
<b>Revenues:</b>						
Taxes	\$			28,109	4,299	
Licenses, permits and franchise fees	8,512					
Fines, forfeitures and penalties	1,816	2,658				
Revenue from use of money and property					104	261
Aid from other governmental agencies:						
State	16,354			321	39	
Federal	2,305			2	22	4,573
Other	10,321			4,223	4,364	
Charges for current services	491			869	7,772	
Other	50	4		483	37	
<b>Total revenues</b>	<b>39,849</b>	<b>2,662</b>		<b>34,007</b>	<b>16,637</b>	<b>4,834</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government					184	231
Public protection		926			1,297	
Public ways and facilities					1,376	
Health and sanitation	35,772				9,232	
Public assistance			41			
Education				31,086		
Recreation and cultural					1,777	
Capital outlay	404	102		98		
Debt service:						
Principal						
Interest					3	
<b>Total expenditures</b>	<b>36,176</b>	<b>1,028</b>	<b>41</b>	<b>31,184</b>	<b>13,869</b>	<b>231</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,673</b>	<b>1,634</b>	<b>(41)</b>	<b>2,823</b>	<b>2,768</b>	<b>4,603</b>
<b>Other financing sources (uses):</b>						
Sale of capital assets	19				3	5,648
Transfers in				170	369	
Transfers out	(696)	(3,167)		(863)	(4,062)	(9,239)
<b>Total other financing sources (uses)</b>	<b>(677)</b>	<b>(3,167)</b>		<b>(693)</b>	<b>(3,690)</b>	<b>(3,591)</b>
<b>Net change in fund balances</b>	<b>2,996</b>	<b>(1,533)</b>	<b>(41)</b>	<b>2,130</b>	<b>(922)</b>	<b>1,012</b>
Fund balances at beginning of year	17,705	9,583	3,692	7,581	18,654	13,314
Increase (decrease) in nonspendable inventories	12	(59)		(24)	6	
<b>Fund balances at end of year</b>	<b>\$ 20,713</b>	<b>7,991</b>	<b>3,651</b>	<b>9,687</b>	<b>17,738</b>	<b>14,326</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, 2013**  
**(In Thousands)**

<b>(Continued)</b>	Flood Control District Fund	Housing Authority Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund
Revenues:						
Taxes	\$ 3,927					951
Licenses, permits and franchise fees						
Fines, forfeitures and penalties				63		
Revenue from use of money and property		892	4	313	3,513	
Aid from other governmental agencies:						
State	39			337		9
Federal		115,546				
Other	28	2,097				3
Charges for current services	614	2,195	652	775	1	717
Other		1,164		56	717	
<b>Total revenues</b>	<b>4,608</b>	<b>121,894</b>	<b>656</b>	<b>1,544</b>	<b>4,231</b>	<b>1,680</b>
Expenditures:						
Current:						
General government						
Public protection	4,572				2,759	
Public ways and facilities						1,578
Health and sanitation				6,027		
Public assistance		125,194	13,337			
Education						
Recreation and cultural						
Capital outlay	2,638					
Debt service:						
Principal		142				
Interest		23				
<b>Total expenditures</b>	<b>7,210</b>	<b>125,359</b>	<b>13,337</b>	<b>6,027</b>	<b>2,759</b>	<b>1,578</b>
Excess (deficiency) of revenues over (under) expenditures	(2,602)	(3,465)	(12,681)	(4,483)	1,472	102
Other financing sources (uses):						
Sale of capital assets					2	
Transfers in			12,679		1,700	
Transfers out				(77)	(2,090)	
<b>Total other financing sources (uses)</b>			<b>12,679</b>	<b>(77)</b>	<b>(388)</b>	
<b>Net change in fund balances</b>	<b>(2,602)</b>	<b>(3,465)</b>	<b>(2)</b>	<b>(4,560)</b>	<b>1,084</b>	<b>102</b>
Fund balances at beginning of year	26,166	31,748	85	64,369	9,524	1,277
Increase (decrease) in nonspendable inventories					47	8
<b>Fund balances at end of year</b>	<b>\$ 23,564</b>	<b>28,283</b>	<b>83</b>	<b>59,809</b>	<b>10,655</b>	<b>1,387</b>

Continued on next page



# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

For the Year Ended June 30, 2013  
(In Thousands)

(Continued)	Other Special Districts Funds	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
Revenues:					
Taxes	\$				37,286
Licenses, permits and franchise fees		947	32		9,491
Fines, forfeitures and penalties	10				4,547
Revenue from use of money and property			53	1,767	6,907
Aid from other governmental agencies:					
State	50		61,410		78,559
Federal			6,530		128,978
Other			1,236		22,272
Charges for current services	144		15,324		29,554
Other			508	41,460	44,479
<b>Total revenues</b>	<b>204</b>	<b>947</b>	<b>85,093</b>	<b>43,227</b>	<b>362,073</b>
Expenditures:					
Current:					
General government				111	526
Public protection	65				9,619
Public ways and facilities			62,119		65,073
Health and sanitation					51,031
Public assistance					138,572
Education					31,086
Recreation and cultural		583			2,360
Capital outlay			28,895		32,137
Debt service:					
Principal				17,035	17,177
Interest				25,263	25,289
<b>Total expenditures</b>	<b>65</b>	<b>583</b>	<b>91,014</b>	<b>42,409</b>	<b>372,870</b>
Excess (deficiency) of revenues over (under) expenditures	139	364	(5,921)	818	(10,797)
Other financing sources (uses):					
Sale of capital assets			254		5,926
Transfers in					14,918
Transfers out	(50)	(114)	(6,102)		(26,460)
<b>Total other financing sources (uses)</b>	<b>(50)</b>	<b>(114)</b>	<b>(5,848)</b>		<b>(5,616)</b>
<b>Net change in fund balances</b>	<b>89</b>	<b>250</b>	<b>(11,769)</b>	<b>818</b>	<b>(16,413)</b>
Fund balances at beginning of year	578	11,434	127,060	46,999	389,769
Increase (decrease) in nonspendable inventories			(125)		(135)
<b>Fund balances at end of year</b>	<b>\$ 667</b>	<b>11,684</b>	<b>115,166</b>	<b>47,817</b>	<b>373,221</b>

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

**For the Year Ended June 30, 2013**  
**(In Thousands)**

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
Revenues:				
Revenue from use of money and property	\$	1,192	214	1,406
Other	6,810			6,810
Total revenues	6,810	1,192	214	8,216
Expenditures:				
Current:				
General government		258	4	262
Debt service:				
Principal	33,215	625		33,840
Interest	48,215	438	533	49,186
Bond issuance costs			393	393
Total expenditures	81,430	1,321	930	83,681
Excess (deficiency) of revenues over (under) expenditures	(74,620)	(129)	(716)	(75,465)
Other financing sources (uses):				
Issuance of bonds and loans:				
Face value of bonds issued			2,069	2,069
Transfers in	74,152	14	42	74,208
Total other financing sources (uses)	74,152	14	2,111	76,277
Net change in fund balances	(468)	(115)	1,395	812
Fund balances at beginning of year	629	13,084	13,776	27,489
Fund balances at end of year	\$ 161	12,969	15,171	28,301

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

For the Year Ended June 30, 2013  
(In Thousands)

	Capital Outlay Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Capital Projects Funds
Revenues:				
Aid from other governmental agencies:				
State	\$ 124			124
Federal	738			738
Other	44			44
Total revenues	906			906
Expenditures:				
Current:				
General government	11,930	327	124	12,381
Capital outlay	96,481	3,631	15,889	116,001
Total expenditures	108,411	3,958	16,013	128,382
Excess (deficiency) of revenues over (under) expenditures	(107,505)	(3,958)	(16,013)	(127,476)
Other financing sources (uses):				
Issuance of bonds and loans:				
Face value of bonds issued			27,266	27,266
Premium on issuance of bonds			574	574
Transfers in	108,602			108,602
Total other financing sources (uses)	108,602		27,840	136,442
Net change in fund balances	1,097	(3,958)	11,827	8,966
Fund balances at beginning of year	5,520	6,595	27,998	40,113
Fund balances at end of year	\$ 6,617	2,637	39,825	49,079



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

**For the Year Ended June 30, 2013  
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 7,209	7,209	8,512
Fines, forfeitures and penalties	980	980	1,816
Revenue from use of money and property	30	42	
Aid from other governmental agencies:			
State	24,910	24,188	16,354
Federal	2,406	2,406	2,305
Other	10,000	10,000	10,321
Charges for current services	581	581	491
Other			50
<b>Total revenues</b>	<b>46,116</b>	<b>45,406</b>	<b>39,849</b>
Expenditures:			
Current:			
Health and sanitation:			
Air pollution control	19,296	19,619	18,677
Air pollution control, air quality Proposition 1B GMER program	14,724	14,733	10,328
Air pollution control, air quality State AQIP program	945	473	300
Air pollution control, air quality State LESB program		38	38
Air pollution control, GMERP match fund	717	469	468
Air pollution control, improvement trust	3,593	3,593	1,024
Air pollution control, moyer program	7,424	7,424	4,417
Air pollution control, power general mitigation	1,044	1,044	520
<b>Total health and sanitation</b>	<b>47,743</b>	<b>47,393</b>	<b>35,772</b>
Capital outlay	566	666	404
<b>Total expenditures</b>	<b>48,309</b>	<b>48,059</b>	<b>36,176</b>
Excess (deficiency) of revenues over (under) expenditures	(2,193)	(2,653)	3,673
Other financing sources (uses):			
Sale of capital assets			19
Transfers in	8,136	423	
Transfers out	(8,833)	(1,120)	(696)
<b>Total other financing sources (uses)</b>	<b>(697)</b>	<b>(697)</b>	<b>(677)</b>
Net change in fund balances	(2,890)	(3,350)	2,996
Fund balances at beginning of year	17,705	17,705	17,705
Increase (decrease) in nonspendable inventories		12	12
<b>Fund balances at end of year</b>	<b>\$ 14,815</b>	<b>14,367</b>	<b>20,713</b>

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

<b>SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL</b>			
<b>Asset Forfeiture Program Fund</b>			
<b>For the Year Ended June 30, 2013 (In Thousands)</b>			
	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 1,000	1,000	2,658
Revenue from use of money and property	100	100	
Other			4
Total revenues	1,100	1,100	2,662
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	500	500	199
District attorney asset forfeiture program - state	15	15	1
Probation asset forfeiture program	51	51	24
Sheriff's asset forfeiture program	1,157	1,330	702
Total public protection	1,723	1,896	926
Capital outlay	93	106	102
Total expenditures	1,816	2,002	1,028
Excess (deficiency) of revenues over (under) expenditures	(716)	(902)	1,634
Other financing sources (uses):			
Transfers out	(3,320)	(3,434)	(3,167)
Total other financing sources (uses)	(3,320)	(3,434)	(3,167)
Net change in fund balances	(4,036)	(4,336)	(1,533)
Fund balances at beginning of year	9,583	9,583	9,583
Increase (decrease) in nonspendable inventories		(59)	(59)
Fund balances at end of year	\$ 5,547	5,188	7,991

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

**County Housing Fund**

**For the Year Ended June 30, 2013  
(In Thousands)**

	Original Budget	Final Budget	Actual
Expenditures:			
Current:			
Public assistance:			
CSHAF Gillespie housing	\$ 30	30	12
CSHAF USDRIP housing	75	75	29
Total public assistance	105	105	41
Total expenditures	105	105	41
Excess (deficiency) of revenues over (under) expenditures	(105)	(105)	(41)
Net change in fund balances	(105)	(105)	(41)
Fund balances at beginning of year	3,692	3,692	3,692
Fund balances at end of year	\$ 3,587	3,587	3,651

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

For the Year Ended June 30, 2013  
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 28,285	28,285	28,109
Revenue from use of money and property	105	105	
Aid from other governmental agencies:			
State	150	193	321
Federal			2
Other	1,063	1,063	4,223
Charges for current services	1,288	1,288	869
Other	554	554	483
Total revenues	31,445	31,488	34,007
Expenditures:			
Current:			
Education:			
County library	32,999	33,104	31,086
Total education	32,999	33,104	31,086
Capital outlay	45	152	98
Total expenditures	33,044	33,256	31,184
Excess (deficiency) of revenues over (under) expenditures	(1,599)	(1,768)	2,823
Other financing sources (uses):			
Transfers in		170	170
Transfers out	(953)	(954)	(863)
Total other financing sources (uses)	(953)	(784)	(693)
Net change in fund balances	(2,552)	(2,552)	2,130
Fund balances at beginning of year	7,581	7,581	7,581
Increase (decrease) in nonspendable inventories		(24)	(24)
Fund balances at end of year	\$ 5,029	5,005	9,687

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

**County Service District Funds**

**For the Year Ended June 30, 2013  
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,502	4,502	4,299
Revenue from use of money and property	194	194	104
Aid from other governmental agencies:			
State	27	27	39
Federal			22
Other	3,668	3,668	4,364
Charges for current services	8,486	7,919	7,772
Other			37
<b>Total revenues</b>	<b>16,877</b>	<b>16,310</b>	<b>16,637</b>
Expenditures:			
Current:			
General government:			
Regional Communication System CSA 135	623	56	
Regional Communication System CSA 135 Zone B Del Mar	50	59	39
Regional Communication System CSA 135 Zone F Poway	156	156	114
Regional Communication System CSA 135 Zone H Solana Beach	45	121	31
<b>Total general government</b>	<b>874</b>	<b>392</b>	<b>184</b>
Public protection:			
CSA 135 Q Fire protect and emerg med svcs	695	695	577
Fire protection, PRD 107 Elfin Firem		9	
Fire protection, PRD 107 Elfin Forest	468	468	398
Fire protection, PRD 110 MT Pal Fr M		22	
Fire protection, PRD 111 Boulevard	7	7	
Fire protection, PRD 113 SN PSQL FIR		43	
Fire protection, PRD 115 Pepper Drive	364	364	322
<b>Total public protection</b>	<b>1,534</b>	<b>1,608</b>	<b>1,297</b>
Public ways and facilities:			
PRD 6 Pauma Valley	342	342	13
PRD 8 Magee RD-PAL	175	175	7
PRD 9 B Santa Fe	79	79	55
PRD 10 Davis Dr	32	32	21
PRD 11 A Bernardo RD	37	37	4
PRD 11 C Bernardo RD	25	25	3
PRD 11 D Bernardo RD	34	34	4
PRD 12 Lomair	258	258	5
PRD 13 A Pala Mesa	346	346	11
PRD 13 B Stewart Canyon	53	53	34
PRD 14 Rancho Diego	1	1	
PRD 16 Wynola	151	151	58
PRD 18 Harrison Park	268	268	66
PRD 20 Daily Road	346	346	23
PRD 21 Pauma Heights	221	221	15
PRD 22 W Dougherty St	15	15	3
PRD 23 Rock Terrce RD	22	22	3
PRD 24 MT Whitney RD	56	56	40
PRD 30 Royal Oaks-CAR	\$ 40	40	4

Continued on next page



# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

For the Year Ended June 30, 2013  
(In Thousands)  
(Continued)

	Original Budget	Final Budget	Actual
PRD 38 Gay Rio Terrace	\$ 55	55	5
PRD 39 Sunbeam Lane	12	12	9
PRD 45 Rincon Springs	63	63	3
PRD 46 Rocos Road	31	31	21
PRD 49 Sunset Knls RD	16	16	3
PRD 50 Knoll Park LN	128	128	6
PRD 53 Knoll Park LN EX	260	260	8
PRD 54 MT Helix	160	160	4
PRD 55 Rainbow Crest	278	278	13
PRD 60 River Drive	132	132	5
PRD 61 GRN Meadow Way	198	198	4
PRD 63 Hillview Road	367	367	6
PRD 64 Lila Lane	3	3	
PRD 70 El Camino Cort	29	29	3
PRD 75 A Gay Rio Drive	206	206	5
PRD 75 B Gay Rio Drive	390	390	7
PRD 76 Kingford CT	35	35	3
PRD 77 Montiel TRK TR	251	251	13
PRD 78 Gardena Ay	47	47	3
PRD 80 Harris TRK TRL	171	171	5
PRD 88 East Fifth St	68	68	3
PRD 90 South Cordov	22	22	19
PRD 94 Roble Grnde	604	604	147
PRD 95 Valle Del Sol	283	283	4
PRD 99 Via Allndra	45	45	16
PRD 100 Viejas View	12	12	3
PRD 101 A Hi-Ridge R	14	14	4
PRD 101 Johnson LK	147	147	7
PRD 102 MTN Meadow	210	210	171
PRD 103 Alto Drive	190	190	4
PRD 104 Artesian RO	91	91	5
PRD 105 A Alta Loma D	89	89	66
PRD 105 Alta Loma D	63	63	44
PRD 106 Garrison Ay	89	89	4
PRD 117 Legend Rock	10	10	7
PRD 123 Mizpah Lane	67	67	4
PRD 125 Wrightwood	78	78	4
PRD 126 Sandhurst W	35	35	4
PRD 127 Singing Trails	48	48	21
PRD 130 Wilkes Road	205	205	93
PRD 133 Rnch Creek Rd	19	19	4
PRD 134 Kenora Lane	69	69	3
PRD 1001 Capra Way	1		
PRD 1002 Sunny Acres	21	21	3
PRD 1003 Alamo Way	\$ 15	15	3

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, 2013

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
PRD 1005 Eden Valley	\$ 65	65	4
PRD 1007 Tumbler Creek	5	2	
PRD 1008 Canter	21	21	4
PRD 1009 Golf Drive	2	2	
PRD 1010 Alpine Highlands ZN	289	289	207
PRD 1011 La Cuesta ZN	51	51	3
PRD 1012 8112 Millar	42	42	3
PRD 1013 Singing Trails	78	78	4
PRD 1014 Lavender PT Lane	79	79	3
PRD 1015 Landavo Drive ET AL	70	70	5
PRD 1016 El Sereno Way	46	46	5
Total public ways and facilities	8,576	8,572	1,376
Health and sanitation:			
CSA 17 San Dieguito Ambulance	3,836	3,836	3,700
CSA 69 Heartland Paramedics	6,585	6,585	5,512
PRD 122 Otay Mesa East	12	12	3
PRD 136 Sundance Detention Basin	49	49	17
Total health and sanitation	10,482	10,482	9,232
Recreation and cultural:			
CSA 26 LMD Zone 2 Julian	34	34	25
CSA 26 Rancho San Diego	110	110	94
CSA 26 San Diego landscape maintenance	102	102	94
CSA 81 Fallbrook Park	215	215	192
CSA 83 San Dieguito	487	487	398
CSA 128 San Miguel Park	473	472	394
CSA 83A 4S Ranch Park	266	348	337
PRD 26 A Cottonwood Village	183	182	100
PRD 26 B Monte Vista	324	323	143
Total recreation and cultural	2,194	2,273	1,777
Capital outlay	40	20	
Debt service:			
Principal	15	15	
Interest	3	3	3
Total expenditures	23,718	23,365	13,869
Excess (deficiency) of revenues over (under) expenditures	(6,841)	(7,055)	2,768
Other financing sources (uses):			
Sale of capital assets			3
Transfers in	676	460	369
Transfers out	(4,139)	(4,247)	(4,062)
Total other financing sources (uses)	(3,463)	(3,787)	(3,690)
Net change in fund balances	(10,304)	(10,842)	(922)
Fund balances at beginning of year	18,654	18,654	18,654
Increase (decrease) in nonspendable inventories		6	6
Fund balances at end of year	\$ 8,350	7,818	17,738

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

<b>SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL</b>			
<b>Edgemoor Development Fund</b>			
<b>For the Year Ended June 30, 2013 (In Thousands)</b>			
	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Revenue from use of money and property	\$ 5,623	5,623	261
Aid from other governmental agencies:			
Federal	4,264	4,264	4,573
<b>Total revenues</b>	<b>9,887</b>	<b>9,887</b>	<b>4,834</b>
<b>Expenditures:</b>			
Current:			
General government:			
Edgemoor development fund	915	915	231
<b>Total general government</b>	<b>915</b>	<b>915</b>	<b>231</b>
<b>Total expenditures</b>	<b>915</b>	<b>915</b>	<b>231</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>8,972</b>	<b>8,972</b>	<b>4,603</b>
<b>Other financing sources (uses):</b>			
Sale of capital assets			5,648
Transfers out	(9,279)	(9,279)	(9,239)
<b>Total other financing sources (uses)</b>	<b>(9,279)</b>	<b>(9,279)</b>	<b>(3,591)</b>
<b>Net change in fund balances</b>	<b>(307)</b>	<b>(307)</b>	<b>1,012</b>
Fund balances at beginning of year	13,314	13,314	13,314
<b>Fund balances at end of year</b>	<b>\$ 13,007</b>	<b>13,007</b>	<b>14,326</b>



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

**Flood Control District Fund**

**For the Year Ended June 30, 2013  
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 3,856	3,856	3,927
Revenue from use of money and property	100	143	
Aid from other governmental agencies:			
State			39
Federal		4,000	
Other			28
Charges for current services	3,341	3,341	614
Total revenues	7,297	11,340	4,608
Expenditures:			
Current:			
Public protection:			
Flood control district	6,121	12,909	4,415
Flood control, soil and water - other budgetary entity		39	39
Stormwater maintenance, Blackwolf	11	11	1
Stormwater maintenance, Lake Rancho Viejo	212	212	117
Stormwater maintenance, Ponderosa Estates	23	23	
Total public protection	6,367	13,194	4,572
Capital outlay	2,638	2,638	2,638
Total expenditures	9,005	15,832	7,210
Excess (deficiency) of revenues over (under) expenditures	(1,708)	(4,492)	(2,602)
Net change in fund balances	(1,708)	(4,492)	(2,602)
Fund balances at beginning of year	26,166	26,166	26,166
Fund balances at end of year	\$ 24,458	21,674	23,564

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

### Housing Authority Fund

For the Year Ended June 30, 2013  
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,694	1,031	892
Aid from other governmental agencies:			
Federal	117,884	117,258	115,546
Other		1,399	2,097
Charges for current services	3,502	2,921	2,195
Other	642	747	1,164
Total revenues	123,722	123,356	121,894
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	128,142	127,840	125,194
Total public assistance	128,142	127,840	125,194
Debt service:			
Principal	146	146	142
Interest	32	32	23
Total expenditures	128,320	128,018	125,359
Excess (deficiency) of revenues over (under) expenditures	(4,598)	(4,662)	(3,465)
Net change in fund balances	(4,598)	(4,662)	(3,465)
Fund balances at beginning of year	31,748	31,748	31,748
Fund balances at end of year	\$ 27,150	27,086	28,283

**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, 2013  
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		4
Charges for current services	603	603	652
Total revenues	603	603	656
Expenditures:			
Current:			
Public assistance:			
IHSS public authority	13,799	13,799	13,337
Total public assistance	13,799	13,799	13,337
Total expenditures	13,799	13,799	13,337
Excess (deficiency) of revenues over (under) expenditures	(13,196)	(13,196)	(12,681)
Other financing sources (uses):			
Transfers in	13,196	13,196	12,679
Total other financing sources (uses)	13,196	13,196	12,679
Net change in fund balances			(2)
Fund balances at beginning of year	85	85	85
Fund balances at end of year	\$ 85	85	83

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

### Inactive Wastesites Fund

For the Year Ended June 30, 2013  
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$		63
Revenue from use of money and property	270	270	313
Aid from other governmental agencies:			
State	275	275	337
Charges for current services	5,765	5,765	775
Other			56
Total revenues	6,310	6,310	1,544
Expenditures:			
Current:			
Health and sanitation:			
Duck pond landfill cleanup	17	17	
Hillsborough maintenance	4	4	4
Inactive waste site management	6,586	6,586	6,023
Total health and sanitation	6,607	6,607	6,027
Total expenditures	6,607	6,607	6,027
Excess (deficiency) of revenues over (under) expenditures	(297)	(297)	(4,483)
Other financing sources (uses):			
Transfers out	(82)	(82)	(77)
Total other financing sources (uses)	(82)	(82)	(77)
Net change in fund balances	(379)	(379)	(4,560)
Fund balances at beginning of year	64,369	64,369	64,369
Fund balances at end of year	\$ 63,990	63,990	59,809

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

**Inmate Welfare Program Fund**

**For the Year Ended June 30, 2013  
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 3,150	3,150	3,513
Charges for current services			1
Other	236	236	717
Total revenues	3,386	3,386	4,231
Expenditures:			
Current:			
Public protection:			
Probation inmate welfare	95	95	65
Sheriff's inmate welfare - adult detention	2,949	3,513	2,693
Sheriff's inmate welfare - police protection	14	14	1
Total public protection	3,058	3,622	2,759
Total expenditures	3,058	3,622	2,759
Excess (deficiency) of revenues over (under) expenditures	328	(236)	1,472
Other financing sources (uses):			
Sale of capital assets			2
Transfers in	1,700	1,700	1,700
Transfers out	(2,570)	(2,570)	(2,090)
Total other financing sources (uses)	(870)	(870)	(388)
Net change in fund balances	(542)	(1,106)	1,084
Fund balances at beginning of year	9,524	9,524	9,524
Increase (decrease) in nonspendable inventories		47	47
Fund balances at end of year	\$ 8,982	8,465	10,655

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

### Lighting Maintenance District Fund

For the Year Ended June 30, 2013  
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 930	930	951
Revenue from use of money and property	8	8	
Aid from other governmental agencies:			
State	5	5	9
Other			3
Charges for current services	719	719	717
Total revenues	1,662	1,662	1,680
Expenditures:			
Current:			
Public ways and facilities:			
San Diego lighting maintenance	2,017	2,017	1,578
Total public ways and facilities	2,017	2,017	1,578
Total expenditures	2,017	2,017	1,578
Excess (deficiency) of revenues over (under) expenditures	(355)	(355)	102
Net change in fund balances	(355)	(355)	102
Fund balances at beginning of year	1,277	1,277	1,277
Increase (decrease) in nonspendable inventories		8	8
Fund balances at end of year	\$ 922	930	1,387

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

**Other Special Districts Funds**

**For the Year Ended June 30, 2013  
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 16	16	10
Aid from other governmental agencies:			
State	50	50	50
Charges for current services	200	200	144
Total revenues	266	266	204
Expenditures:			
Current:			
Public protection:			
Agriculture, weights and measures - fish and game	18	18	11
Public works, survey	200	200	54
Total public protection	218	218	65
Total expenditures	218	218	65
Excess (deficiency) of revenues over (under) expenditures	48	48	139
Other financing sources (uses):			
Transfers out	(50)	(50)	(50)
Total other financing sources (uses)	(50)	(50)	(50)
Net change in fund balances	(2)	(2)	89
Fund balances at beginning of year	578	578	578
Fund balances at end of year	\$ 576	576	667

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

### Park Land Dedication Fund

For the Year Ended June 30, 2013  
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 658	658	947
Revenue from use of money and property	56	56	
Total revenues	714	714	947
Expenditures:			
Current:			
Recreation and cultural:			
Local Park Planning Area 4 Lincoln Acres	5	5	
Local Park Planning Area 15 Sweetwater	10	10	6
Local Park Planning Area 16 Otay	2	2	
Local Park Planning Area 19 Jamul	26	26	2
Local Park Planning Area 20 Spring Valley	27	27	13
Local Park Planning Area 25 Lakeside	32	32	31
Local Park Planning Area 26 Crest	11	11	8
Local Park Planning Area 27 Alpine	37	37	13
Local Park Planning Area 28 Ramona	141	141	8
Local Park Planning Area 29 Escondido	23	23	
Local Park Planning Area 30 San Marcos	6	6	
Local Park Planning Area 31 San Dieguito	215	215	8
Local Park Planning Area 32 Carlsbad	1	1	
Local Park Planning Area 35 Fallbrook	129	399	275
Local Park Planning Area 36 Bonsall	13	13	
Local Park Planning Area 37 Vista	22	22	8
Local Park Planning Area 38 Valley Center	52	52	15
Local Park Planning Area 39 Pauma	5	5	
Local Park Planning Area 40 Palomar-Julian	27	38	23
Local Park Planning Area 41 Mount Empire	7	7	
Local Park Planning Area 42 Anza-Borrego	5	5	1
Local Park Planning Area 43 Central Mountain	202	202	167
Local Park Planning Area 44 Oceanside	1	1	
Local Park Planning Area 45 Valle de Oro	46	46	5
Total recreation and cultural	1,045	1,326	583
Total expenditures	1,045	1,326	583
Excess (deficiency) of revenues over (under) expenditures	(331)	(612)	364
Other financing sources (uses):			
Transfers out	(553)	(2,238)	(114)
Total other financing sources (uses)	(553)	(2,238)	(114)
Net change in fund balances	(884)	(2,850)	250
Fund balances at beginning of year	11,434	11,434	11,434
Fund balances at end of year	\$ 10,550	8,584	11,684



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

**Road Fund**

**For the Year Ended June 30, 2013  
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 59	59	32
Revenue from use of money and property	499	499	53
Aid from other governmental agencies:			
State	67,527	67,526	61,410
Federal	9,086	11,048	6,530
Other	1,025	1,236	1,236
Charges for current services	18,567	16,494	15,324
Other	1,009	2,242	508
Total revenues	97,772	99,104	85,093
Expenditures:			
Current:			
Public ways and facilities:			
Public works, road	94,929	105,966	62,119
Total public ways and facilities	94,929	105,966	62,119
Capital outlay	28,843	28,897	28,895
Total expenditures	123,772	134,863	91,014
Excess (deficiency) of revenues over (under) expenditures	(26,000)	(35,759)	(5,921)
Other financing sources (uses):			
Sale of capital assets			254
Transfers out	(4,193)	(6,336)	(6,102)
Total other financing sources (uses)	(4,193)	(6,336)	(5,848)
Net change in fund balances	(30,193)	(42,095)	(11,769)
Fund balances at beginning of year	127,060	127,060	127,060
Increase (decrease) in nonspendable inventories		(125)	(125)
Fund balances at end of year	\$ 96,867	84,840	115,166



## 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.

### Sanitation District Fund

This fund is used to account for the activities of the sanitation district governed by the County Board of Supervisors.

### Wastewater Management Fund

This fund is used to account for operational services and support provided to the sanitation district governed by the County Board of Supervisors.

# Combining Financial Statements – Nonmajor Enterprise Funds

## COMBINING STATEMENT OF NET POSITION ENTERPRISE FUNDS

June 30, 2013  
(In Thousands)

	Airport Fund	Sanitation District Fund	Wastewater Management Fund	Total Enterprise Funds
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 10,518	60,460	3,036	74,014
Receivables, net	6,155	433	33	6,621
Due from other funds	1		324	325
Inventories			1	1
Total current assets	16,674	60,893	3,394	80,961
Noncurrent assets:				
Due from other funds	3,850			3,850
Capital assets:				
Land	10,476	1,069	20	11,565
Construction in progress	9,218	6,590		15,808
Buildings and improvements	109,007	4,214	721	113,942
Equipment	552	194	144	890
Road infrastructure	6,449			6,449
Sewer infrastructure		96,165		96,165
Accumulated depreciation/amortization	(35,808)	(39,956)	(579)	(76,343)
Total noncurrent assets	103,744	68,276	306	172,326
Total assets	120,418	129,169	3,700	253,287
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	2,048	579	18	2,645
Accrued payroll	115		131	246
Due to other funds	233	333	121	687
Unearned revenue	66			66
Loans payable	279			279
Compensated absences	83		90	173
Total current liabilities	2,824	912	360	4,096
Noncurrent liabilities:				
Loans payable	767			767
Compensated absences	121		130	251
Total noncurrent liabilities	888		130	1,018
Total liabilities	3,712	912	490	5,114
<b>NET POSITION</b>				
Net investment in capital assets	98,848	68,276	306	167,430
Unrestricted net position	17,858	59,981	2,904	80,743
Total net position	\$ 116,706	128,257	3,210	248,173

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

**For the Year Ended June 30, 2013  
(In Thousands)**

	Airport Fund	Sanitation District Fund	Wastewater Management Fund	Total Enterprise Funds
Operating revenues:				
Charges for current services	\$ 11,077	18,564	6,561	36,202
Other	116	7	3	126
Total operating revenues	11,193	18,571	6,564	36,328
Operating expenses:				
Salaries and employee benefits	3,440		3,870	7,310
Repairs and maintenance	1,485	4,571	8	6,064
Equipment rental	490		687	1,177
Sewage processing		14,462		14,462
Contracted services	4,371		957	5,328
Depreciation/amortization	3,368	1,941	18	5,327
Utilities	271		20	291
Other	604	1,519	248	2,371
Total operating expenses	14,029	22,493	5,808	42,330
Operating income (loss)	(2,836)	(3,922)	756	(6,002)
Nonoperating revenues (expenses):				
Grants	4,933			4,933
Investment earnings	43	3		46
Interest expense	(74)			(74)
Gain (loss) on disposal of assets	(2)	(484)	(1)	(487)
Total nonoperating revenues (expenses)	4,900	(481)	(1)	4,418
Income (loss) before capital contributions and transfers	2,064	(4,403)	755	(1,584)
Transfers in	50	308		358
Transfers out	(164)		(308)	(472)
Change in net position	1,950	(4,095)	447	(1,698)
Net position (deficits) at beginning of year	114,756	132,352	2,763	249,871
Net position (deficits) at end of year	\$ 116,706	128,257	3,210	248,173

# Combining Financial Statements – Nonmajor Enterprise Funds

## COMBINING STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

For the Year Ended June 30, 2013  
(In Thousands)

	Airport Fund	Sanitation District Fund	Wastewater Management Fund	Total Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 11,536	18,672	110	30,318
Cash received from other funds	8		6,425	6,433
Cash payments to suppliers	(5,191)	(20,734)	(1,582)	(27,507)
Cash payments to employees	(3,413)		(3,881)	(7,294)
Cash payments to other funds	(1,789)	(335)	(325)	(2,449)
Net cash provided (used) by operating activities	1,151	(2,397)	747	(499)
Cash flows from noncapital financing activities:				
Operating grants	1,822			1,822
Transfers from other funds	50	308		358
Transfers to other funds	(164)		(308)	(472)
Net cash provided (used) by noncapital financing activities	1,708	308	(308)	1,708
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(3,177)	(5,164)		(8,341)
Principal paid on long-term debt	(267)			(267)
Interest paid on long-term debt	(74)			(74)
Net cash provided (used) by capital and related financing activities	(3,518)	(5,164)		(8,682)
Cash flows from investing activities:				
Investment earnings	184	20	1	205
Net increase (decrease) in cash and cash equivalents	(475)	(7,233)	440	(7,268)
Cash and cash equivalents - beginning of year	10,993	67,693	2,596	81,282
Cash and cash equivalents - end of year	10,518	60,460	3,036	74,014
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(2,836)	(3,922)	756	(6,002)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivables	363	100		463
Decrease (increase) in due from other funds	(1)		(29)	(30)
Decrease (increase) in inventory	1			1
Increase (decrease) in accounts payable	182	(304)	7	(115)
Increase (decrease) in accrued payroll	11		2	13
Increase (decrease) in due to other funds	56	(212)	6	(150)
Increase (decrease) in unearned revenue	(9)			(9)
Increase (decrease) in compensated absences	16		(13)	3
Depreciation/amortization	3,368	1,941	18	5,327
Total adjustments	3,987	1,525	(9)	5,503
Net cash provided (used) by operating activities	1,151	(2,397)	747	(499)
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	\$ 1,341	426		1,767
Disposal of capital assets	(2)	(484)	(1)	(487)

## 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.

### Other Miscellaneous Internal Service Funds

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, stationary, personal care items and telephone time.

### 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 and communications equipment provided to the following funds: Road, Airport, Wastewater Management and Flood Control District; 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 Financial Statements – Internal Service Funds

## COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS

June 30, 2013  
(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds
<b>ASSETS</b>					
Current assets:					
Pooled cash and investments	\$ 107,872	10,859	21,584	31,412	6,606
Receivables, net	85	539	267	142	108
Due from other funds	1,931	5,912	3,075	12,823	
Inventories		279	907		206
Total current assets	109,888	17,589	25,833	44,377	6,920
Noncurrent assets:					
Due from other funds					
Capital assets:					
Construction in progress			185		
Equipment		6,893	97,186		236
Software		440		12,912	
Accumulated depreciation/ amortization		(1,099)	(63,100)	(9,719)	(233)
Total noncurrent assets		6,234	34,271	3,193	3
Total assets	109,888	23,823	60,104	47,570	6,923
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	4,697	5,493	2,098	38,211	429
Accrued payroll		858	166		
Accrued interest		3			
Due to other funds	1,335	686	222	3	543
Unearned revenue		747	1		
Loans payable		940			
Capital lease payable		33			
Compensated absences		691	95		
Claims and judgments	26,626				
Total current liabilities	32,658	9,451	2,582	38,214	972
Noncurrent liabilities:					
Loans payable		1,969			
Capital lease payable		119			
Compensated absences		1,003	138		
Claims and judgments	105,878				
Total noncurrent liabilities	105,878	3,091	138		
Total liabilities	138,536	12,542	2,720	38,214	972
<b>NET POSITION</b>					
Net investment in capital assets		6,082	34,271	3,193	3
Unrestricted net assets (deficits)	(28,648)	5,199	23,113	6,163	5,948
Total net position (deficits)	\$ (28,648)	11,281	57,384	9,356	5,951

Continued on next page





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

June 30, 2013  
(In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
<b>ASSETS</b>					
Current assets:					
Pooled cash and investments	\$ 40,439	3,928	14,411	860	237,971
Receivables, net	32	3	11		1,187
Due from other funds		510		15	24,266
Inventories		1			1,393
Total current assets	40,471	4,442	14,422	875	264,817
Noncurrent assets:					
Due from other funds				30	30
Capital assets:					
Construction in progress		118			303
Equipment		214	32,803		137,332
Software					13,352
Accumulated depreciation/ amortization		(108)	(17,516)		(91,775)
Total noncurrent assets		224	15,287	30	59,242
Total assets	40,471	4,666	29,709	905	324,059
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	44	2	997		51,971
Accrued payroll		194			1,218
Accrued interest					3
Due to other funds	1,546	168	470		4,973
Unearned revenue					748
Loans payable					940
Capital lease payable					33
Compensated absences		139			925
Claims and judgments	9,795				36,421
Total current liabilities	11,385	503	1,467		97,232
Noncurrent liabilities:					
Loans payable					1,969
Capital lease payable					119
Compensated absences		202			1,343
Claims and judgments	14,253				120,131
Total noncurrent liabilities	14,253	202			123,562
Total liabilities	25,638	705	1,467		220,794
<b>NET POSITION</b>					
Net investment in capital assets		224	15,287		59,060
Unrestricted net assets (deficits)	14,833	3,737	12,955	905	44,205
Total net position (deficits)	\$ 14,833	3,961	28,242	905	103,265

# Combining Financial Statements – Internal Service Funds

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

For the Year Ended June 30, 2013  
(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds
Operating revenues:					
Charges for current services	\$ 35,932	93,215	36,218	133,678	4,933
Other	11	2,231	167	23	2,446
Total operating revenues	35,943	95,446	36,385	133,701	7,379
Operating expenses:					
Salaries and employee benefits		25,887	5,218		
Repairs and maintenance		20,512	6,957	2	9
Equipment rental		60	105		9
Contracted services	9,726	20,762	778	135,565	2,150
Depreciation/amortization		366	9,167	1,920	
Utilities		21,898	318		
Cost of material		4,398	210		2,007
Claims and judgments	46,323				
Fuel		354	12,153		5
Other		2,629	1,092		153
Total operating expenses	56,049	96,866	35,998	137,487	4,333
Operating income (loss)	(20,106)	(1,420)	387	(3,786)	3,046
Nonoperating revenues (expenses):					
Grants		4,068			
Investment earnings	98	7			
Interest expense		(160)		(68)	
Gain (loss) on disposal of assets		(1)	250		
Total nonoperating revenues (expenses)	98	3,914	250	(68)	
Income (loss) before capital contributions and transfers	(20,008)	2,494	637	(3,854)	3,046
Capital contributions		5,293	131		
Transfers in	210	1,589	1,515	5,177	
Transfers out		(1,190)	(229)		(2,424)
Change in net position	(19,798)	8,186	2,054	1,323	622
Net position (deficits) at beginning of year	(8,850)	3,095	55,330	8,033	5,329
Net position (deficits) at end of year	\$ (28,648)	11,281	57,384	9,356	5,951

Continued on next page



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

**For the Year Ended June 30, 2013  
(In Thousands)**

<b>(Continued)</b>	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Operating revenues:					
Charges for current services	\$ 13,607	7,413	7,793		332,789
Other	164	871	171		6,084
Total operating revenues	13,771	8,284	7,964		338,873
Operating expenses:					
Salaries and employee benefits		5,718			36,823
Repairs and maintenance		20	3,121		30,621
Equipment rental		171			345
Contracted services	8,066	1,101	495		178,643
Depreciation/amortization		102	2,071		13,626
Utilities		52			22,268
Cost of material					6,615
Claims and judgments	(448)				45,875
Fuel			1,495		14,007
Other	4	1,953		4	5,835
Total operating expenses	7,622	9,117	7,182	4	354,658
Operating income (loss)	6,149	(833)	782	(4)	(15,785)
Nonoperating revenues (expenses):					
Grants					4,068
Investment earnings	32	2			139
Interest expense			(1)		(229)
Gain (loss) on disposal of assets		1	(12)		238
Total nonoperating revenues (expenses)	32	3	(13)		4,216
Income (loss) before capital contributions and transfers	6,181	(830)	769	(4)	(11,569)
Capital contributions					5,424
Transfers in		2,654	4,340		15,485
Transfers out		(276)			(4,119)
Change in net position	6,181	1,548	5,109	(4)	5,221
Net position (deficits) at beginning of year	8,652	2,413	23,133	909	98,044
Net position (deficits) at end of year	\$ 14,833	3,961	28,242	905	103,265

# Combining Financial Statements – Internal Service Funds

<b>COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS</b>					
<b>For the Year Ended June 30, 2013 (In Thousands)</b>					
	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds
Cash flows from operating activities:					
Cash received from customers	\$ 9	4,229	1,429	128	7,374
Cash received from other funds	35,922	91,632	34,059	133,459	425
Cash payments to suppliers	(3,003)	(67,085)	(19,590)	(121,479)	(4,663)
Cash payments to employees		(25,914)	(5,202)		
Cash payments to other funds	(9,582)	(3,571)	(3,750)	(374)	(17)
Cash paid for claims and judgments	(22,660)				
Other payments					
Net cash provided (used) by operating activities	686	(709)	6,946	11,734	3,119
Cash flows from noncapital financing activities:					
Operating grants		4,298			
Transfers from other funds	210	1,589	1,515	5,177	
Transfers to other funds		(1,190)	(229)		(2,424)
Payments received on advances to other funds					
Principal paid on long-term debt		(895)			
Interest paid on long-term debt		(151)			
Proceeds from loans		38			
Net cash provided (used) by noncapital financing activities	210	3,689	1,286	5,177	(2,424)
Cash flows from capital and related financing activities:					
Capital contributions			106		
Acquisition of capital assets		(23)	(9,201)	(4,573)	
Proceeds from sale of assets			854		
Principal paid on capital lease		(33)			
Interest paid on long-term debt		(11)		(68)	
Net cash provided (used) by capital and related financing activities		(67)	(8,241)	(4,641)	
Cash flows from investing activities:					
Investment earnings	109	8	2		
Net increase (decrease) in cash and cash equivalents	1,005	2,921	(7)	12,270	695
Cash and cash equivalents - beginning of year	106,867	7,938	21,591	19,142	5,911
Cash and cash equivalents - end of year	107,872	10,859	21,584	31,412	6,606
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	(20,106)	(1,420)	387	(3,786)	3,046
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Decrease (increase) in accounts receivables		49	4	30	(4)
Decrease (increase) in due from other funds	(10)	201	(902)	(144)	
Decrease (increase) in inventory		153	43		(31)
Increase (decrease) in accounts payable	2,080	470	(425)	14,086	(314)
Increase (decrease) in accrued payroll		11	8		
Increase (decrease) in due to other funds	(822)	(693)	(1,350)	(372)	422
Increase (decrease) in unearned revenue		165			
Increase (decrease) in compensated absences		(11)	14		
Increase (decrease) in claims and judgments	19,544				
Depreciation/amortization		366	9,167	1,920	
Total adjustments	20,792	711	6,559	15,520	73
Net cash provided (used) by operating activities	686	(709)	6,946	11,734	3,119
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable		39	607		
Governmental contributions of capital assets	\$	5,293	25		

Continued on next page



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

**For the Year Ended June 30, 2013  
(In Thousands)**

**(Continued)**

	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Cash flows from operating activities:					
Cash received from customers	\$ 165	875	171		14,380
Cash received from other funds	13,607	7,421	7,808		324,333
Cash payments to suppliers	(1,658)	(294)	(478)		(218,250)
Cash payments to employees		(5,726)			(36,842)
Cash payments to other funds	(5,977)	(2,967)	(4,996)		(31,234)
Cash paid for claims and judgments	(1,383)				(24,043)
Other payments	(2)			(4)	(6)
Net cash provided (used) by operating activities	4,752	(691)	2,505	(4)	28,338
Cash flows from noncapital financing activities:					
Operating grants					4,298
Transfers from other funds		2,654	4,340		15,485
Transfers to other funds		(276)			(4,119)
Payments received on advances to other funds				15	15
Principal paid on long-term debt					(895)
Interest paid on long-term debt					(151)
Proceeds from loans					38
Net cash provided (used) by noncapital financing activities		2,378	4,340	15	14,671
Cash flows from capital and related financing activities:					
Capital contributions					106
Acquisition of capital assets		(31)	(2,759)		(16,587)
Proceeds from sale of assets		1	222		1,077
Principal paid on capital lease					(33)
Interest paid on long-term debt			(3)		(82)
Net cash provided (used) by capital and related financing activities		(30)	(2,540)		(15,519)
Cash flows from investing activities:					
Investment earnings	36	1			156
Net increase (decrease) in cash and cash equivalents	4,788	1,658	4,305	11	27,646
Cash and cash equivalents - beginning of year	35,651	2,270	10,106	849	210,325
Cash and cash equivalents - end of year	40,439	3,928	14,411	860	237,971
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	6,149	(833)	782	(4)	(15,785)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Decrease (increase) in accounts receivables					79
Decrease (increase) in due from other funds		11	15		(829)
Decrease (increase) in inventory		1			166
Increase (decrease) in accounts payable	35	2	(445)		15,489
Increase (decrease) in accrued payroll		12			31
Increase (decrease) in due to other funds	399	23	82		(2,311)
Increase (decrease) in unearned revenue					165
Increase (decrease) in compensated absences		(9)			(6)
Increase (decrease) in claims and judgments	(1,831)				17,713
Depreciation/amortization		102	2,071		13,626
Total adjustments	(1,397)	142	1,723		44,123
Net cash provided (used) by operating activities	4,752	(691)	2,505	(4)	28,338
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable			1,016		1,662
Governmental contributions of capital assets	\$				5,318



## AGENCY FUNDS

Agency funds are used to account for situations where the County's role is purely custodial, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Accordingly, assets reported in the agency funds are offset by a liability to the party on whose behalf they are held.

### Property Tax Collection Funds

These funds are used for recording the collection and distribution of property taxes.

### Other Agency Funds

These funds maintain assets held in an agent capacity for other governments, organizations and individuals. These assets do not support the County's programs or services. Any portion of agency fund assets held at fiscal year end for other funds are reported in those funds rather than in the agency funds.

# Combining Financial Statements – Agency Funds

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES Agency Funds

For the Year Ended June 30, 2013  
(In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
<b>PROPERTY TAX COLLECTION FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 57,784	15,998,760	15,988,833	67,711
Receivables:				
Accounts receivable	2,044		2,044	
Investment earnings receivable	242	2,766	2,635	373
Taxes receivable		5,396,937	5,396,937	
Total assets	60,070	21,398,463	21,390,449	68,084
<b>LIABILITIES</b>				
Accounts payable	2	1,827,223	1,827,096	129
Due to other governments	60,068	20,590,798	20,582,911	67,955
Total liabilities	60,070	22,418,021	22,410,007	68,084
<b>OTHER AGENCY FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments	287,623	19,325,696	19,333,551	279,768
Cash with fiscal agents	1,502	8,403	9,153	752
Receivables:				
Accounts receivable	12	573	179	406
Investment earnings receivable	3,288	23,104	20,730	5,662
Other receivables		7,649	7,649	
Total assets	292,425	19,365,425	19,371,262	286,588
<b>LIABILITIES</b>				
Accounts payable	19,373	2,199,180	2,200,387	18,166
Warrants outstanding	167,292	9,383,515	9,372,150	178,657
Accrued payroll	8	13,734	13,736	6
Due to other governments	105,752	2,157,903	2,173,896	89,759
Total liabilities	292,425	13,754,332	13,760,169	286,588
<b>TOTAL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments	345,407	35,324,456	35,322,384	347,479
Cash with fiscal agents	1,502	8,403	9,153	752
Receivables:				
Accounts receivable	2,056	573	2,223	406
Investment earnings receivable	3,530	25,870	23,365	6,035
Taxes receivable		5,396,937	5,396,937	
Other receivables		7,649	7,649	
Total assets	352,495	40,763,888	40,761,711	354,672
<b>LIABILITIES</b>				
Accounts payable	19,375	4,026,403	4,027,483	18,295
Warrants outstanding	167,292	9,383,515	9,372,150	178,657
Accrued payroll	8	13,734	13,736	6
Due to other governments	165,820	22,748,701	22,756,807	157,714
Total liabilities	\$ 352,495	36,172,353	36,170,176	354,672