



*Combining and Individual Fund
Information and Other
Supplementary Information*

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

Air Pollution Fund

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

Asset Forfeiture Program Fund

This fund was established to account for the proceeds of assets that were seized and forfeited by federal and state agencies participating in asset forfeiture programs. These programs are law enforcement initiatives that recover assets used in criminal activities and redirects such assets and the investment income derived therefrom to the support of crime victims and local law enforcement initiatives. This fund is restricted for law enforcement.

Community Facilities District Funds - Other

These funds were established to provide services such as fire protection and suppression, emergency response, operation and maintenance of the facilities, and flood control to 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, operation and maintenance of facilities, and flood control.

County Library Fund

This fund was established to provide library services for the unincorporated area as well as 11 of the incorporated cities within the county. Property taxes provide most of the fund's revenues; aid from other governmental agencies, grants and revenues from library services provide the remaining principal revenues. This fund is restricted for library services.

County Low and Moderate Income Housing Asset Fund

Pursuant to Health and Safety Code 34176, the County elected to assume the housing functions of the housing assets of the former San Diego County Redevelopment Agency, along with the related rights, powers, liabilities, duties and obligations. As a result, this fund was created on February 1, 2012, and the use of this fund is restricted for housing activities.

County Service District Funds

These special district funds were established to provide authorized services such as road, park, lighting maintenance, fire protection or ambulance service to specific areas in the county. They are financed by ad valorem property taxes in the area benefited or by special assessments levied on specific properties. They also derive revenue from cities and from services provided to property owners. This fund is restricted for road, park lighting maintenance, fire protection and ambulance services.

Edgemoor Development Fund

This fund was established pursuant to Board Policy F-38, which provides guidelines for the use, development and disposition of the County's 326 acres of property located in the City of Santee, known as the Edgemoor Property. Revenues are derived from the sale or lease of land within the Edgemoor property, and these revenues are to be used for the reconstruction of the Edgemoor Skilled Nursing Facility. A portion of these reconstruction costs include an annual transfer to reimburse the General Fund for annual lease payments associated with the 2014 Edgemoor Refunding COPs which refunded the 2005 and 2006 Edgemoor COPs. Those COPs were used to fund the redevelopment of the Edgemoor Skilled Nursing Facility, which was completed in 2009. The federal reimbursements with the SB 1128 program are also deposited into this fund. This fund is restricted for Edgemoor development.

Flood Control District Fund

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

Harmony Grove Community Facilities District Fund

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

Housing Authority - Low and Moderate Income Housing Asset Fund

Pursuant to Health and Safety Code (HSC) 34176 (b) and (b)(2), the City of Santee elected to transfer the housing functions of the Successor Agency to the Community Development Commission of the City of Santee, to the County of San Diego Housing Authority (Housing Authority). This fund was created in fiscal year 2013-14 and the use of this fund is restricted for housing activities.

Housing Authority - Other Fund

This fund was established to account for revenues and expenditures of programs administered by the Housing Authority. These programs assist individuals and families to reside in decent, safe, and sanitary housing. The U.S. Department of Housing and Urban Development (HUD) provides the majority of the funding for the Housing Authority's program expenditures.

In Home Supportive Services Public Authority Fund (IHSSPA)

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

Inactive Wastesites Fund

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

Inmate Welfare Program Fund

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

Lighting Maintenance District Fund

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

Other Special Revenue Funds

These funds were established to receive user fees, land lease revenues and fines. The activities (expenditures) of this fund are restricted for retracement or remonument surveys, improvements for grazing lands, wildlife propagation and aviation purposes capital improvements and repairs, contracts administration, data collection, analysis and reporting, and responding to complaints regarding trash and trash haulers in unincorporated areas.

Park Land Dedication Fund

This fund was established to receive and expend special park land dedication fees from developers of land as a condition for approval of any development. The fees may be used for the purchase of land and the development of land for active park or recreational facilities. These facilities serve the future residents of such developments and the greater county at large. In lieu of the payment of these fees, the developer may dedicate land for active park or recreational facilities.

This fund is restricted, as per the Park Land Dedication Ordinance, to developing new or rehabilitating existing neighborhood or community park or recreational facilities.

Road Fund

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

Tobacco Securitization Joint Special Revenue Fund

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

DEBT SERVICE FUNDS

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

Pension Obligation Bonds Fund

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

San Diego Regional Building Authority Fund

This fund receives interest on monies invested in permissible investments as directed by each San Diego Regional Building Authority (SDRBA) financing's Trust indenture. Debt service payments made in this fund also include payments not accounted for in the County's General Fund related to SDRBA debt

issuances; and are secured by interest earnings on the aforementioned permissible investments. This fund is restricted for debt service.

SANCAL Fund

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

CAPITAL PROJECTS FUND

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

Capital Outlay Fund

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

Harmony Grove Community Facilities District Fund

This fund is used to account for expenditures of the Harmony Grove Village Special Tax A revenues and the proceeds from the sale of special tax bonds of the Harmony Grove Community Facilities District No. 2008-01. The monies are used to reimburse the developer for the construction of facilities in the Harmony Grove Community Facilities District Improvement Areas 1 and 2. The fund is restricted for capital projects per the debt covenant.

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2020
 (In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 521,363	15,047	18,852	555,262
Receivables, net	106,699	70	2,560	109,329
Property taxes receivables, net	651			651
Due from other funds	2,141		14,531	16,672
Inventories	1,424			1,424
Deposits with others	8			8
Prepaid items	442			442
Restricted assets:				
Cash with fiscal agents	404			404
Investments with fiscal agents	44,449	54	9,861	54,364
Total assets	677,581	15,171	45,804	738,556
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	15,503		14,756	30,259
Accrued payroll	2,144			2,144
Due to other funds	14,116	53	20,837	35,006
Unearned revenue	50,930		350	51,280
Total liabilities	82,693	53	35,943	118,689
DEFERRED INFLOW OF RESOURCES				
Non-pension:				
Property taxes received in advance	495			495
Unavailable revenue	82,297			82,297
Total deferred inflows of resources	82,792			82,792
FUND BALANCES				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids	4,327			4,327
Inventories and deposits with others	1,432			1,432
Restricted for:				
Creditors - Debt service	34,870	15,118		49,988
Creditors - Capital projects			9,861	9,861
Grantors - Housing assistance	13,473			13,473
Laws or regulations of other governments:				
Future road improvements	162,707			162,707
Fund purpose	173,985			173,985
Other purposes	27,182			27,182
Committed to:				
Roadway major maintenance and safety projects	28,000			28,000
Landfill closure, postclosure and landfill maintenance	62,448			62,448
Assigned to:				
Legislative and administrative services	3,672			3,672
Total fund balances	512,096	15,118	9,861	537,075
Total liabilities, deferred inflows of resources and fund balances	\$ 677,581	15,171	45,804	738,556

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

June 30, 2020
(In Thousands)

	Air Pollution Fund	Asset Forfeiture Program Fund	Community Facilities District Funds - Other	County Library Fund	County Low and Moderate Income Housing Asset Fund
ASSETS					
Pooled cash and investments	\$ 71,024	10,586	3,138	19,264	315
Receivables, net	3,629	43	15	281	4,618
Property taxes receivables, net			17	490	
Due from other funds	1			609	468
Inventories	284	70		3	
Deposits with others					
Prepaid items					3
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents					
Total assets	74,938	10,699	3,170	20,647	5,404
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	363	109	12	904	
Accrued payroll	455			620	
Due to other funds	595	52	2	1,054	
Unearned revenue	42,926	14	746	204	
Total liabilities	44,339	175	760	2,782	
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Property taxes received in advance				374	
Unavailable revenue			16	513	1,201
Total deferred inflows of resources			16	887	1,201
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids					3,888
Inventories and deposits with others	284	70		3	
Restricted for:					
Creditors - Debt service					
Grantors - Housing assistance					
Laws or regulations of other governments:					
Future road improvements					
Fund purpose	30,315	10,454	2,394	13,303	315
Other purposes					
Committed to:					
Roadway major maintenance and safety projects					
Landfill postclosure and landfill maintenance					
Assigned to:					
Legislative and administrative services				3,672	
Total fund balances	30,599	10,524	2,394	16,978	4,203
Total liabilities, deferred inflows of resources and fund balances	\$ 74,938	10,699	3,170	20,647	5,404

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**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
June 30, 2020
(In Thousands)**

(Continued)	County Service District Funds	Edgemoor Development Fund	Flood Control District Fund	Harmony Grove Community Facilities District Fund	Housing Authority - Low and Moderate Income Housing Asset Fund
ASSETS					
Pooled cash and investments	\$ 37,916	28,873	27,091	797	588
Receivables, net	519	1,497	327	3	18,750
Property taxes receivables, net	69		60		
Due from other funds	15				
Inventories	86		28		
Deposits with others					
Prepaid items					
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents				9,786	
Total assets	38,605	30,370	27,506	10,586	19,338
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	2,225		85		
Accrued payroll					
Due to other funds	318	8,565	168		
Unearned revenue					560
Total liabilities	2,543	8,565	253		560
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Property taxes received in advance	56		52		
Unavailable revenue	196		50		18,747
Total deferred inflows of resources	252		102		18,747
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids					
Inventories and deposits with others	86		28		
Restricted for:					
Creditors - Debt service					
Grantors - Housing assistance					
Laws or regulations of other governments:					
Future road improvements					
Fund purpose	35,724	21,805		10,586	31
Other purposes			27,123		
Committed to:					
Roadway major maintenance and safety projects					
Landfill postclosure and landfill maintenance					
Assigned to:					
Legislative and administrative services					
Total fund balances	35,810	21,805	27,151	10,586	31
Total liabilities, deferred inflows of resources and fund balances	\$ 38,605	30,370	27,506	10,586	19,338

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

 June 30, 2020
(In Thousands)

(Continued)	Housing Authority - Other Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund
ASSETS					
Pooled cash and investments	\$ 8,348	1,101	62,512	15,383	4,862
Receivables, net	6,483	16	331	63	18
Property taxes receivables, net					15
Due from other funds	30	195	2	640	
Inventories				255	76
Deposits with others	8				
Prepaid items	1				
Restricted assets:					
Cash with fiscal agents	404				
Investments with fiscal agents					
Total assets	15,274	1,312	62,845	16,341	4,971
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	466	180	318	400	89
Accrued payroll			41		
Due to other funds	903	1,030	38	896	11
Unearned revenue	147				
Total liabilities	1,516	1,210	397	1,296	100
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Property taxes received in advance					13
Unavailable revenue					13
Total deferred inflows of resources					26
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids	1				
Inventories and deposits with others	8			255	76
Restricted for:					
Creditors - Debt service	217				
Grantors - Housing assistance	13,473				
Laws or regulations of other governments:					
Future road improvements					
Fund purpose		102		14,790	4,769
Other purposes	59				
Committed to:					
Roadway major maintenance and safety projects					
Landfill postclosure and landfill maintenance			62,448		
Assigned to:					
Legislative and administrative services					
Total fund balances	13,758	102	62,448	15,045	4,845
Total liabilities, deferred inflows of resources and fund balances	\$ 15,274	1,312	62,845	16,341	4,971

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**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
June 30, 2020
(In Thousands)**

(Continued)	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
ASSETS					
Pooled cash and investments	\$ 4,898	24,374	200,293		521,363
Receivables, net	543	97	54,395	15,071	106,699
Property taxes receivables, net					651
Due from other funds	9		172		2,141
Inventories			622		1,424
Deposits with others					8
Prepaid items			438		442
Restricted assets:					
Cash with fiscal agents					404
Investments with fiscal agents				34,663	44,449
Total assets	5,450	24,471	255,920	49,734	677,581
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	132		10,208	12	15,503
Accrued payroll	18		1,010		2,144
Due to other funds	51	78	355		14,116
Unearned revenue	245		6,088		50,930
Total liabilities	446	78	17,661	12	82,693
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Property taxes received in advance					495
Unavailable revenue			46,492	15,069	82,297
Total deferred inflows of resources			46,492	15,069	82,792
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids			438		4,327
Inventories and deposits with others			622		1,432
Restricted for:					
Creditors - Debt service				34,653	34,870
Grantors - Housing assistance					13,473
Laws or regulations of other governments:					
Future road improvements			162,707		162,707
Fund purpose	5,004	24,393			173,985
Other purposes					27,182
Committed to:					
Roadway major maintenance and safety projects			28,000		28,000
Landfill postclosure and landfill maintenance					62,448
Assigned to:					
Legislative and administrative services					3,672
Total fund balances	5,004	24,393	191,767	34,653	512,096
Total liabilities, deferred inflows of resources and fund balances	\$ 5,450	24,471	255,920	49,734	677,581

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DEBT SERVICE FUNDS**

June 30, 2020
(In Thousands)

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
ASSETS				
Pooled cash and investments	\$ 1,367	4,642	9,038	15,047
Receivables, net	6	26	38	70
Restricted assets:				
Investments with fiscal agents	25		29	54
Total assets	1,398	4,668	9,105	15,171
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Due to other funds	53			53
Total liabilities	53			53
FUND BALANCES				
Restricted for:				
Creditors - Debt service	1,345	4,668	9,105	15,118
Total Fund Balance	1,345	4,668	9,105	15,118
Total liabilities, deferred inflows of resources and fund balances	\$ 1,398	4,668	9,105	15,171

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
June 30, 2020
(In Thousands)**

	Capital Outlay Fund	Harmony Grove Community Facilities District Fund	Total Capital Projects Funds
ASSETS			
Pooled cash and investments	\$ 18,852		18,852
Receivables, net	2,560		2,560
Due from other funds	14,531		14,531
Restricted assets:			
Investment with fiscal agents		9,861	9,861
Total assets	35,943	9,861	45,804
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	14,756		14,756
Due to other funds	20,837		20,837
Unearned revenue	350		350
Total liabilities	35,943		35,943
FUND BALANCES			
Restricted for:			
Creditors - Capital projects		9,861	9,861
Total fund balances		9,861	9,861
Total liabilities, deferred inflows of resources and fund balances	\$ 35,943	9,861	45,804

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2020

(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 55,569			55,569
Licenses, permits and franchise fees	16,455			16,455
Fines, forfeitures and penalties	2,690			2,690
Revenue from use of money and property	21,188	2,174		23,362
Aid from other governmental agencies:				
State	122,579		1,819	124,398
Federal	159,896		1,774	161,670
Other	22,863		10,002	32,865
Charges for current services	68,615		10,600	79,215
Other	38,014	5,215	6,641	49,870
Total revenues	507,869	7,389	30,836	546,094
Expenditures:				
Current:				
General government	573	2,287	3,202	6,062
Public protection	11,317			11,317
Public ways and facilities	102,231			102,231
Health and sanitation	53,703			53,703
Public assistance	189,200			189,200
Education	45,249			45,249
Recreation and cultural	2,205			2,205
Capital outlay	60,412		144,208	204,620
Debt service:				
Principal	28,788	53,580		82,368
Interest	30,849	29,287		60,136
Bond issuance costs	3,075	340		3,415
Payment to refunded bond escrow agent	19,622	4,990		24,612
Total expenditures	547,224	90,484	147,410	785,118
Excess (deficiency) of revenues over (under) expenditures	(39,355)	(83,095)	(116,574)	(239,024)
Other financing sources (uses):				
Sale of capital assets	10,560			10,560
Issuance of bonds and loans:				
Premium on issuance of refunding bonds	63,492	2,555		66,047
Refunding bonds issued	405,964	19,450		425,414
Payment to refunded bond escrow agent	(428,490)	(21,637)		(450,127)
Transfers in	69,169	75,685	126,435	271,289
Transfers out	(25,002)			(25,002)
Total other financing sources (uses)	95,693	76,053	126,435	298,181
Net change in fund balances	56,338	(7,042)	9,861	59,157
Fund balances at beginning of year	455,668	22,160		477,828
Increase (decrease) in nonspendable inventories	90			90
Fund balances at end of year	\$ 512,096	15,118	9,861	537,075

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2020

(In Thousands)

	Air Pollution Fund	Asset Forfeiture Program Fund	Community Facilities District Funds Other	County Library Fund	County Low and Moderate Income Housing Asset Fund
Revenues:					
Taxes			1,407	39,678	
Licenses, permits and franchise fees	\$ 7,118				
Fines, forfeitures and penalties	1,441	1,142	2		
Revenue from use of money and property	2,086	391	106	549	20
Aid from other governmental agencies:					
State	10,528			520	
Federal	2,519	1,569		611	
Other	11,376			7,092	
Charges for current services	969		241	1,073	
Other	145		55	833	7
Total revenues	36,182	3,102	1,811	50,356	27
Expenditures:					
Current:					
General government					
Public protection		216	900		
Public ways and facilities					
Health and sanitation	32,600				
Public assistance					11
Education				45,249	
Recreation and cultural			33		
Capital outlay	1,079	107		175	
Debt service:					
Principal					
Interest					
Bond issuance costs					
Payment to refunded bond escrow agent					
Total expenditures	33,679	323	933	45,424	11
Excess (deficiency) of revenues over (under) expenditures	2,503	2,779	878	4,932	16
Other financing sources (uses):					
Sale of capital assets	13	2			
Issuance of bonds and loans:					
Premium on issuance of refunding bonds					
Refunding bonds issued					
Payment to refunded bond escrow agent					
Transfers in				390	
Transfers out	(765)	(3,920)	(41)	(2,997)	
Total other financing sources (uses)	(752)	(3,918)	(41)	(2,607)	
Net change in fund balances	1,751	(1,139)	837	2,325	16
Fund balances at beginning of year	28,764	11,692	1,557	14,660	4,187
Increase (decrease) in nonspendable inventories	84	(29)		(7)	
Fund balances at end of year	\$ 30,599	10,524	2,394	16,978	4,203

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2020

(In Thousands)

(Continued)	County Service District Funds	Edgemoor Development Fund	Flood Control District Fund	Harmony Grove Community Facilities District Fund	Housing Authority - Low and Moderate Income Housing Asset Fund
Revenues:					
Taxes	\$ 7,072		5,443	636	
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	1,341	1,256	704	82	19
Aid from other governmental agencies:					
State	351		34		
Federal	254	1,378			
Other	4,259		134		
Charges for current services	9,263		1,453	27,627	
Other	2,300		1		
Total revenues	24,840	2,634	7,769	28,345	19
Expenditures:					
Current:					
General government	281	90			
Public protection	2,789		4,504		
Public ways and facilities	1,387			18,270	
Health and sanitation	13,831				
Public assistance					
Education					
Recreation and cultural	2,065				
Capital outlay			484		
Debt service:					
Principal					
Interest					
Bond issuance costs					
Payment to refunded bond escrow agent					
Total expenditures	20,353	90	4,988	18,270	
Excess (deficiency) of revenues over (under) expenditures	4,487	2,544	2,781	10,075	19
Other financing sources (uses):					
Sale of capital assets		10,545			
Issuance of bonds and loans:					
Premium on issuance of refunding bonds					
Refunding bonds issued					
Payment to refunded bond escrow agent					
Transfers in	12		105		
Transfers out	(2,151)	(8,565)			
Total other financing sources (uses)	(2,139)	1,980	105		
Net change in fund balances	2,348	4,524	2,886	10,075	19
Fund balances at beginning of year	33,466	17,281	24,267	511	12
Increase (decrease) in nonspendable inventories	(4)		(2)		
Fund balances at end of year	\$ 35,810	21,805	27,151	10,586	31

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, 2020

(In Thousands)

(Continued)	Housing Authority - Other Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund
Revenues:					
Taxes					1,333
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	\$ 1,363	97	2,410	3,292	148
Aid from other governmental agencies:					
State					8
Federal	151,064				
Other					2
Charges for current services	2,930	1,569	229	1	1,624
Other	580			110	
Total revenues	155,937	1,666	2,639	3,403	3,115
Expenditures:					
Current:					
General government					
Public protection				2,893	
Public ways and facilities					1,396
Health and sanitation			5,311		
Public assistance	158,358	30,831			
Education					
Recreation and cultural					
Capital outlay				85	294
Debt service:					
Principal	151				158
Interest	13				9
Bond issuance costs					
Payment to refunded bond escrow agent					
Total expenditures	158,522	30,831	5,311	2,978	1,857
Excess (deficiency) of revenues over (under) expenditures	(2,585)	(29,165)	(2,672)	425	1,258
Other financing sources (uses):					
Sale of capital assets					
Issuance of bonds and loans:					
Premium on issuance of refunding bonds					
Refunding bonds issued					
Payment to refunded bond escrow agent					
Transfers in		29,180		3,010	
Transfers out	(645)		(462)	(3,235)	
Total other financing sources (uses)	(645)	29,180	(462)	(225)	
Net change in fund balances	(3,230)	15	(3,134)	200	1,258
Fund balances at beginning of year	16,988	87	65,582	14,841	3,535
Increase (decrease) in nonspendable inventories				4	52
Fund balances at end of year	\$ 13,758	102	62,448	15,045	4,845

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2020

(In Thousands)

(Continued)	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
Revenues:					
Taxes					55,569
Licenses, permits and franchise fees		3,323	6,014		16,455
Fines, forfeitures and penalties	\$ 105				2,690
Revenue from use of money and property	68	794	6,000	462	21,188
Aid from other governmental agencies:					
State	242		110,896		122,579
Federal	3		2,498		159,896
Other					22,863
Charges for current services	3,149		18,487		68,615
Other			3,540	30,443	38,014
Total revenues	3,567	4,117	147,435	30,905	507,869
Expenditures:					
Current:					
General government				202	573
Public protection	15				11,317
Public ways and facilities			81,178		102,231
Health and sanitation	1,961				53,703
Public assistance					189,200
Education					45,249
Recreation and cultural		107			2,205
Capital outlay			58,188		60,412
Debt service:					
Principal				28,479	28,788
Interest				30,827	30,849
Bond issuance costs				3,075	3,075
Payment to refunded bond escrow agent				19,622	19,622
Total expenditures	1,976	107	139,366	82,205	547,224
Excess (deficiency) of revenues over (under) expenditures	1,591	4,010	8,069	(51,300)	(39,355)
Other financing sources (uses):					
Sale of capital assets					10,560
Issuance of bonds and loans:					
Premium on issuance of refunding bonds				63,492	63,492
Refunding bonds issued				405,964	405,964
Payment to refunded bond escrow agent				(428,490)	(428,490)
Transfers in			36,472		69,169
Transfers out	(70)	(276)	(1,875)		(25,002)
Total other financing sources (uses)	(70)	(276)	34,597	40,966	95,693
Net change in fund balances	1,521	3,734	42,666	(10,334)	56,338
Fund balances at beginning of year	3,483	20,659	149,109	44,987	455,668
Increase (decrease) in nonspendable inventories			(8)		90
Fund balances at end of year	\$ 5,004	24,393	191,767	34,653	512,096

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

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

For the Year Ended June 30, 2020

(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	\$ 393	1,138	643	2,174
Other	5,215			5,215
Total revenues	5,608	1,138	643	7,389
Expenditures:				
Current:				
General government		2,233	54	2,287
Debt service:				
Principal	52,725	855		53,580
Interest	28,729	211	347	29,287
Bond issuance costs			340	340
Payment to refunded bond escrow agent			4,990	4,990
Total expenditures	81,454	3,299	5,731	90,484
Excess (deficiency) of revenues over (under) expenditures	(75,846)	(2,161)	(5,088)	(83,095)
Other financing sources (uses):				
Issuance of bonds and loans:				
Premium on issuance of refunding bonds			2,555	2,555
Refunding bonds issued			19,450	19,450
Payment to refunded bond escrow agent			(21,637)	(21,637)
Transfers in	75,665	10	10	75,685
Total other financing sources (uses)	75,665	10	378	76,053
Net change in fund balances	(181)	(2,151)	(4,710)	(7,042)
Fund balances at beginning of year	1,526	6,819	13,815	22,160
Fund balances at end of year	\$ 1,345	4,668	9,105	15,118

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

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

For the Year Ended June 30, 2020

(In Thousands)

	Capital Outlay Fund	Harmony Grove Community Facilities District Fund	Total Capital Projects Funds
Revenues:			
Aid from other governmental agencies:			
State	\$ 1,819		1,819
Federal	1,774		1,774
Other	10,002		10,002
Charges for current services		10,600	10,600
Other	6,641		6,641
Total revenues	20,236	10,600	30,836
Expenditures:			
Current:			
General government	3,202		3,202
Capital outlay	143,469	739	144,208
Total expenditures	146,671	739	147,410
Excess (deficiency) of revenues over (under) expenditures	(126,435)	9,861	(116,574)
Other financing sources (uses):			
Transfers in	126,435		126,435
Total other financing sources (uses)	126,435		126,435
Net change in fund balances		9,861	9,861
Fund balances at end of year	\$	9,861	9,861

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 AIR POLLUTION FUND
 For the Year Ended June 30, 2020
 (In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 8,580	8,580	7,118
Fines, forfeitures and penalties	1,030	1,030	1,441
Revenue from use of money and property	220	220	2,086
Aid from other governmental agencies:			
State	49,613	50,320	10,528
Federal	2,831	2,831	2,519
Other	11,305	11,305	11,376
Charges for current services	857	857	969
Other	30	30	145
Total revenues	74,466	75,173	36,182
Expenditures:			
Current:			
Health and sanitation:			
Air pollution control, air quality Farmer program	2,356	2,356	1,102
Air pollution control, air quality Proposition 1B GMER program	11,841	11,841	900
Air pollution control, air quality State AQIP program	1,445	1,483	1,426
Air pollution control, improvement trust	14,714	14,714	523
Air pollution control, moyer program	12,610	13,282	6,155
Air pollution control, operations	44,798	44,895	22,494
Total health and sanitation	87,764	88,571	32,600
Capital outlay	3,116	3,172	1,079
Total expenditures	90,880	91,743	33,679
Excess (deficiency) of revenues over (under) expenditures	(16,414)	(16,570)	2,503
Other financing sources (uses):			
Sale of capital assets			13
Transfers in	945	984	
Transfers out	(2,673)	(2,560)	(765)
Total other financing sources (uses)	(1,728)	(1,576)	(752)
Net change in fund balances	(18,142)	(18,146)	1,751
Fund balances at beginning of year	28,764	28,764	28,764
Increase (decrease) in nonspendable inventories		84	84
Fund balances at end of year	\$ 10,622	10,702	30,599

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

ASSET FORFEITURE PROGRAM FUND

For the Year Ended June 30, 2020

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties			1,142
Revenue from use of money and property			391
Aid from other governmental agencies:			
Federal			1,569
Total revenues			3,102
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	\$ 500	390	46
District attorney asset forfeiture program - state	100	100	44
District attorney asset forfeiture program - US Treasury	50	50	
Probation asset forfeiture program	103	103	69
Sheriff's asset forfeiture program	766	275	33
Sheriff's asset forfeiture State	80	80	24
Total public protection	1,599	998	216
Capital outlay	87	688	107
Total expenditures	1,686	1,686	323
Excess (deficiency) of revenues over (under) expenditures	(1,686)	(1,686)	2,779
Other financing sources (uses):			
Sale of capital assets			2
Transfers out	(6,315)	(6,315)	(3,920)
Total other financing sources (uses)	(6,315)	(6,315)	(3,918)
Net change in fund balances	(8,001)	(8,001)	(1,139)
Fund balances at beginning of year	11,692	11,692	11,692
Increase (decrease) in nonspendable inventories		(29)	(29)
Fund balances at end of year	\$ 3,691	3,662	10,524

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY FACILITIES DISTRICT FUNDS - OTHER
 For the Year Ended June 30, 2020
 (In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 386	386	1,407
Fines, forfeitures and penalties			2
Revenue from use of money and property	1	1	106
Charges for current services	897	897	241
Other	304	304	55
Total revenues	1,588	1,588	1,811
Expenditures:			
Current:			
Public protection:			
CSA 135 CFD 04-1 Special Tax A	8	8	
CSA 135 E Otay Mesa CFD 09-1 Special Tax A	130	130	80
CSA 135 E Otay Mesa CFD 09-1 Special Tax B	760	760	750
Horse Creek Ridge CFD 13-01 Special Tax C	162	162	70
Total public protection	1,060	1,060	900
Recreation and cultural:			
Horse Creek Ridge CFD 13-01 Interim	132	132	33
Horse Creek Ridge CFD 13-01 Special Tax A	224	224	
Total recreation and cultural	356	356	33
Total expenditures	1,416	1,416	933
Excess (deficiency) of revenues over (under) expenditures	172	172	878
Other financing sources (uses):			
Transfers out	(180)	(180)	(41)
Total other financing sources (uses)	(180)	(180)	(41)
Net change in fund balances	(8)	(8)	837
Fund balances at the beginning of the year	1,557	1,557	1,557
Fund balances at end of the year	\$ 1,549	1,549	2,394

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
COUNTY LIBRARY FUND
For the Year Ended June 30, 2020
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 37,730	37,730	39,678
Revenue from use of money and property	105	105	549
Aid from other governmental agencies:			
State	267	851	520
Federal			611
Other	3,207	3,243	7,092
Charges for current services	1,138	1,138	1,073
Other	554	554	833
Total revenues	43,001	43,621	50,356
Expenditures:			
Current:			
Education:			
County library	50,186	50,092	45,249
Total education	50,186	50,092	45,249
Capital outlay	2,009	2,009	175
Total expenditures	52,195	52,101	45,424
Excess (deficiency) of revenues over (under) expenditures	(9,194)	(8,480)	4,932
Other financing sources (uses):			
Transfer In		390	390
Transfers out	(3,736)	(4,840)	(2,997)
Total other financing sources (uses)	(3,736)	(4,450)	(2,607)
Net change in fund balances	(12,930)	(12,930)	2,325
Fund balances at beginning of year	14,660	14,660	14,660
Increase (decrease) in nonspendable inventories		(7)	(7)
Fund balances at end of year	\$ 1,730	1,723	16,978

**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, 2020
 (In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 5	5	20
Other	7	7	7
Total revenues	12	12	27
Expenditures:			
Current:			
Public assistance:			
CSHAF Gillespie housing	10	10	10
CSHAF USDRIP housing	4	4	1
Total public assistance	14	14	11
Total expenditures	14	14	11
Excess (deficiency) of revenues over (under) expenditures	(2)	(2)	16
Net change in fund balances	(2)	(2)	16
Fund balances at beginning of year	4,187	4,187	4,187
Fund balances at end of year	\$ 4,185	4,185	4,203

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
COUNTY SERVICE DISTRICT FUNDS
For the Year Ended June 30, 2020
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 5,816	5,815	7,072
Revenue from use of money and property	476	474	1,341
Aid from other governmental agencies:			
State	18	18	351
Federal	900	900	254
Other	4,292	4,292	4,259
Charges for current services	9,799	9,822	9,263
Other	297	297	2,300
Total revenues	21,598	21,618	24,840
Expenditures:			
Current:			
General government:			
CSA 135 Zone B Del Mar Regional Communication System	53	53	50
CSA 135 Zone F Poway Regional Communication System	169	169	158
CSA 135 Zone G San Marcos Regional Communication System		2	2
CSA 135 Zone H Solana Beach Regional Communication System	64	64	63
CSA 135 Zone K Borrego Springs Regional Communication System	8	8	8
Total general government	294	296	281
Public protection:			
CSA 135 EMS fire protection	2,556	2,556	2,279
CSA 135 Mt Laguna fire med service zone	17	17	10
CSA 135 Palomar Mt fire med service zone	60	60	39
CSA 135 San Pasqual fire med service zone	43	43	
CSA 135 Descanso fire med service zone	54	54	36
CSA 135 Dulzura fire med service zone	12	12	13
CSA 135 Tecate fire med service zone	12	12	12
CSA 135 Potrero fire med service zone	16	16	15
CSA 135 Jacumba fire med service zone	17	17	16
CSA 135 Rural West fire med service zone	370	370	369
Total public protection	3,157	3,157	2,789
Public ways and facilities:			
PRD 6 Pauma Valley	235	235	69
PRD 8 Magee RD-PALA	233	233	17
PRD 9 B Santa Fe	102	102	3
PRD 10 Davis Dr	11	11	3
PRD 11 A Bernardo RD	82	82	64
PRD 11 C Bernardo RD	4	4	1
PRD 11 D Bernardo RD	42	41	27
PRD 12 Lomair	107	107	13
PRD 13 A Pala Mesa	160	160	53
PRD 13 B Stewart Canyon	22	22	9
PRD 16 Wynola	120	120	8
PRD 18 Harrison Park	255	255	56
PRD 20 Daily Road	\$ 213	213	152

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, 2020

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
PRD 21 Pauma Heights	\$ 574	574	27
PRD 22 W Dougherty St	6	6	4
PRD 23 Rock Terrace RD	24	24	3
PRD 24 MT Whitney RD	53	53	3
PRD 30 Royal Oaks-Carroll	38	38	3
PRD 38 Gay Rio Terrace	33	33	4
PRD 45 Rincon Springs	22	22	4
PRD 46 Rocosco Road	18	18	8
PRD 49 Sunset Knolls Road	48	48	4
PRD 50 Knoll Park Lane	60	60	3
PRD 53 Knoll Park Lane EX	181	181	6
PRD 54 Mt Helix	154	154	9
PRD 55 Rainbow Crest	382	382	23
PRD 60 River Drive	99	99	7
PRD 61 Green Meadow Way	156	156	4
PRD 63 Hillview Road	293	293	4
PRD 70 El Camino Corto	18	18	2
PRD 75 A Gay Rio Drive	213	213	7
PRD 75 B Gay Rio Drive	304	304	8
PRD 76 Kingford Ct	66	66	5
PRD 77 Montiel Truck Trail	144	144	22
PRD 78 Gardena Way	63	63	2
PRD 80 Harris Truck Trail	179	179	7
PRD 88 East Fifth St	21	21	2
PRD 90 South Cordoba	50	50	42
PRD 94 Roble Grande Road	469	469	56
PRD 95 Valle Del Sol	189	189	5
PRD 99 Via Allondra Del Corvo	27	27	5
PRD 100 Viejas Lane View	30	30	
PRD 101 A Hi Ridge Rd	10	10	5
PRD 101 Johnson Lake	47	36	2
PRD 102 Mtn Meadow	209	209	141
PRD 103 Alto Drive	213	213	9
PRD 104 Artesian Rd	114	114	7
PRD 105 A Alta Loma Dr	85	85	4
PRD 105 Alta Loma Dr	63	63	4
PRD 106 Garrison Way ET AL	20	20	2
PRD 117 Legend Rock	445	445	283
PRD 123 Mizpah Lane	58	58	6
PRD 125 Wrightwood Road	30	30	22
PRD 126 Sandhurst Way	9	9	2
PRD 127 Singing Trails Dr	41	53	6
PRD 130 Wilkes Road	222	222	14
PRD 133 Ranch Creek Road	86	86	75
PRD 134 Kenora Lane	\$ 72	72	4

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, 2020

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
PRD 1003 Alamo Way	\$ 17	17	3
PRD 1005 Eden Valley Lane	81	81	3
PRD 1008 Canter	32	32	6
PRD 1009 Golf Drive	1	1	1
PRD 1010 Alpine Highlands	337	337	6
PRD 1011 La Cuesta	82	82	5
PRD 1012 Millar	62	62	4
PRD 1013 Singing Trails	34	44	6
PRD 1014 Lavender Pt Lane	55	55	5
PRD 1015 Landavo Drive ET AL	48	48	4
PRD 1016 El Sereno Way	64	64	4
Total public ways and facilities	8,037	8,047	1,387
Health and sanitation:			
CSA 17 San Dieguito Ambulance	5,884	6,384	5,993
CSA 69 Heartland Paramedics	7,884	8,084	7,824
PRD 122 Otay Mesa East	7	7	
PRD 136 Sundance Detention Basin	25	25	14
Total health and sanitation	13,800	14,500	13,831
Recreation and cultural:			
CSA 26 LMD Zone 2 Julian	48	49	44
CSA 26 Rancho San Diego	87	176	93
CSA 26 San Diego landscape maintenance	136	136	133
CSA 81 Fallbrook Park	249	249	236
CSA 83 San Dieguito Local Park	517	606	280
CSA 128 San Miguel Park	459	508	502
CSA 83A 4S Ranch Park	516	516	480
PRD 26 A Cottonwood Village	197	197	168
PRD 26 B Monte Vista	316	316	129
Total recreation and cultural	2,525	2,753	2,065
Total expenditures	27,813	28,753	20,353
Excess (deficiency) of revenues over (under) expenditures	(6,215)	(7,135)	4,487
Other financing sources (uses):			
Transfer In	13	13	12
Transfers out	(2,343)	(2,279)	(2,151)
Total other financing sources (uses)	(2,330)	(2,266)	(2,139)
Net change in fund balances	(8,545)	(9,401)	2,348
Fund balances at beginning of year	33,466	33,466	33,466
Increase (decrease) in nonspendable inventories		(4)	(4)
Fund balances at end of year	\$ 24,921	24,061	35,810

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 EGEMOOR DEVELOPMENT FUND
 For the Year Ended June 30, 2020
 (In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 330	330	1,256
Aid from other governmental agencies:			
Federal	1,913	1,913	1,378
Total revenues	2,243	2,243	2,634
Expenditures:			
Current:			
General government:			
Edgemoor development fund	553	553	90
Total general government	553	553	90
Total expenditures	553	553	90
Excess (deficiency) of revenues over (under) expenditures	1,690	1,690	2,544
Other financing sources (uses):			
Sale of capital assets			10,545
Transfers out	(8,565)	(8,565)	(8,565)
Total other financing sources (uses)	(8,565)	(8,565)	1,980
Net change in fund balances	(6,875)	(6,875)	4,524
Fund balances at beginning of year	17,281	17,281	17,281
Fund balances at end of year	\$ 10,406	10,406	21,805

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FLOOD CONTROL DISTRICT FUND
For the Year Ended June 30, 2020
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,817	4,817	5,443
Revenue from use of money and property	51	51	704
Aid from other governmental agencies:			
State			34
Other	198	198	134
Charges for current services	262	261	1,453
Other			1
Total revenues	5,328	5,327	7,769
Expenditures:			
Current:			
Public protection:			
Flood control district	12,739	13,940	4,422
Stormwater maintenance, Blackwolf	12	12	4
Stormwater maintenance, Lake Rancho Viejo	94	93	78
Stormwater maintenance, Ponderosa Estates	13	13	
Total public protection	12,858	14,058	4,504
Capital outlay	466	484	484
Total expenditures	13,324	14,542	4,988
Excess (deficiency) of revenues over (under) expenditures	(7,996)	(9,215)	2,781
Other financing sources (uses):			
Transfer In	105	105	105
Total other financing sources (uses)	105	105	105
Net change in fund balances	(7,891)	(9,110)	2,886
Fund balances at beginning of year	24,267	24,267	24,267
Increase (decrease) in nonspendable inventories		(2)	(2)
Fund balances at end of year	\$ 16,376	15,155	27,151

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 HARMONY GROVE COMMUNITY FACILITIES DISTRICT FUND
 For the Year Ended June 30, 2020
 (In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 593	593	636
Revenue from use of money and property			82
Charges for current services	38	28,240	27,627
Total revenues	631	28,833	28,345
Expenditures:			
Current:			
Public protection:			
Harmony Grove CFD 08-01 flood control spec tax B	100	100	
Total public protection	100	100	
Public ways and facilities:			
Harmony Grove CFD 08-01 oth svcs spec tax B	439	439	26
Harmony Grove CFD 08-01 fire protection	308	308	306
Harmony Grove CFD 08-01 improvement	37	28,239	17,938
Total public ways and facilities	784	28,986	18,270
Total expenditures	884	29,086	18,270
Excess (deficiency) of revenues over (under) expenditures	(253)	(253)	10,075
Net change in fund balances	(253)	(253)	10,075
Fund balance at beginning of year	511	511	511
Fund balances at end of year	\$ 258	258	10,586

**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, 2020
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 14	14	19
Aid from other governmental agencies:			
Other	11	11	
Total revenues	25	25	19
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	25	25	
Total public assistance	25	25	
Total expenditures	25	25	
Excess (deficiency) of revenues over (under) expenditures			19
Net change in fund balances			19
Fund balances at beginning of year	12	12	12
Fund balances at end of year	\$ 12	12	31

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 HOUSING AUTHORITY - OTHER FUND
 For the Year Ended June 30, 2020
 (In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,298	1,298	1,363
Aid from other governmental agencies:			
Federal	148,933	148,933	151,064
Other	5,189	5,189	
Charges for current services	4,156	4,156	2,930
Other	2,477	2,477	580
Total revenues	162,053	162,053	155,937
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	163,174	162,173	158,358
Total public assistance	163,174	162,173	158,358
Debt service:			
Principal	151	151	151
Interest	13	13	13
Total expenditures	163,338	162,337	158,522
Excess (deficiency) of revenues over (under) expenditures	(1,285)	(284)	(2,585)
Other financing sources (uses):			
Transfers out		(1,001)	(645)
Total other financing sources (uses)		(1,001)	(645)
Net change in fund balances	(1,285)	(1,285)	(3,230)
Fund balances at beginning of year	16,988	16,988	16,988
Fund balances at end of year	\$ 15,703	15,703	13,758

**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, 2020

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property			97
Charges for current services	\$ 1,122	1,122	1,569
Total revenues	1,122	1,122	1,666
Expenditures:			
Current:			
Public assistance:			
IHSS public authority	31,293	31,293	30,831
Total public assistance	31,293	31,293	30,831
Total expenditures	31,293	31,293	30,831
Excess (deficiency) of revenues over (under) expenditures	(30,171)	(30,171)	(29,165)
Other financing sources (uses):			
Transfer In	30,171	30,171	29,180
Total other financing sources (uses)	30,171	30,171	29,180
Net change in fund balances			15
Fund balances at beginning of year	87	87	87
Fund balances at end of year	\$ 87	87	102

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 INACTIVE WASTESITES FUND
 For the Year Ended June 30, 2020
 (In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 253	253	2,410
Aid from other governmental agencies:			
State	700	700	
Charges for current services	5,900	6,304	229
Total revenues	6,853	7,257	2,639
Expenditures:			
Current:			
Health and sanitation:			
Hillsborough maintenance	3	3	3
Duck pond landfill cleanup	15	15	
Inactive waste site management	6,925	6,924	5,308
Total health and sanitation	6,943	6,942	5,311
Total expenditures	6,943	6,942	5,311
Excess (deficiency) of revenues over (under) expenditures	(90)	315	(2,672)
Other financing sources (uses):			
Transfers out	(67)	(472)	(462)
Total other financing sources (uses)	(67)	(472)	(462)
Net change in fund balances	(157)	(157)	(3,134)
Fund balances at beginning of year	65,582	65,582	65,582
Fund balances at end of year	\$ 65,425	65,425	62,448

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
INMATE WELFARE PROGRAM FUND
For the Year Ended June 30, 2020
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 2,899	2,899	3,292
Charges for current services			1
Other	110	110	110
Total revenues	3,009	3,009	3,403
Expenditures:			
Current:			
Public protection:			
Probation inmate welfare	107	107	81
Sheriff's inmate welfare - adult detention	7,818	8,134	2,812
Sheriff's inmate welfare - police protection	15	15	
Total public protection	7,940	8,256	2,893
Capital outlay	131	131	85
Total expenditures	8,071	8,387	2,978
Excess (deficiency) of revenues over (under) expenditures	(5,062)	(5,378)	425
Other financing sources (uses):			
Transfer In	3,813	4,129	3,010
Transfers out	(4,889)	(4,889)	(3,235)
Total other financing sources (uses)	(1,076)	(760)	(225)
Net change in fund balances	(6,138)	(6,138)	200
Fund balances at beginning of year	14,841	14,841	14,841
Increase (decrease) in nonspendable inventories		4	4
Fund balances at end of year	\$ 8,703	8,707	15,045

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 LIGHTING MAINTENANCE DISTRICT FUND
 For the Year Ended June 30, 2020
 (In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,147	1,147	1,333
Revenue from use of money and property	30	30	148
Aid from other governmental agencies:			
State	8	8	8
Other	2	2	2
Charges for current services	1,604	1,604	1,624
Total revenues	2,791	2,791	3,115
Expenditures:			
Current:			
Public ways and facilities:			
San Diego lighting maintenance	2,584	2,584	1,396
Total public ways and facilities	2,584	2,584	1,396
Capital outlay	294	294	294
Debt service:			
Principal	158	158	158
Interest	9	9	9
Total expenditures	3,045	3,045	1,857
Excess (deficiency) of revenues over (under) expenditures	(254)	(254)	1,258
Net change in fund balances	(254)	(254)	1,258
Fund balances at beginning of year	3,535	3,535	3,535
Increase (decrease) in nonspendable inventories		52	52
Fund balances at end of year	\$ 3,281	3,333	4,845

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

OTHER SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2020

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 16	16	105
Revenue from use of money and property			68
Aid from other governmental agencies:			
State	312	312	242
Federal			3
Charges for current services	3,016	3,016	3,149
Total revenues	3,344	3,344	3,567
Expenditures:			
Current:			
Public protection:			
Agriculture, weights and measures - fish and game	18	18	15
Grazing advisory board	9	9	
Public works, survey	350	350	
Total public protection	377	377	15
Health and sanitation:			
Sanitation - waste planning and recycling	3,961	3,961	1,961
Total health and sanitation	3,961	3,961	1,961
Total expenditures	4,338	4,338	1,976
Excess (deficiency) of revenues over (under) expenditures	(994)	(994)	1,591
Other financing sources (uses):			
Transfers out	(70)	(70)	(70)
Total other financing sources (uses)	(70)	(70)	(70)
Net change in fund balances	(1,064)	(1,064)	1,521
Fund balances at beginning of year	3,483	3,483	3,483
Fund balances at end of year	\$ 2,419	2,419	5,004

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 PARK LAND DEDICATION FUND
 For the Year Ended June 30, 2020
 (In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 10	10	3,323
Revenue from use of money and property	22	22	794
Total revenues	32	32	4,117
Expenditures:			
Current:			
Recreation and cultural:			
PLD administrative fee	11	11	10
Local Park Planning Area 4 Lincoln Acres	1	1	
Local Park Planning Area 15 Sweetwater	2	2	1
Local Park Planning Area 19 Jamul	51	51	1
Local Park Planning Area 20 Spring Valley	4	4	1
Local Park Planning Area 25 Lakeside	5	5	1
Local Park Planning Area 26 Crest	1	1	
Local Park Planning Area 27 Alpine	4	4	
Local Park Planning Area 28 Ramona	605	605	45
Local Park Planning Area 29 Escondido	1	1	
Local Park Planning Area 30 San Marcos	1	1	1
Local Park Planning Area 31 San Dieguito	5	5	2
Local Park Planning Area 35 Fallbrook	32	41	31
Local Park Planning Area 36 Bonsall	254	254	3
Local Park Planning Area 37 Vista	1	1	1
Local Park Planning Area 38 Valley Center	23	343	2
Local Park Planning Area 39 Pauma	1	1	
Local Park Planning Area 40 Palomar-Julian	252	252	2
Local Park Planning Area 41 Mount Empire	112	112	
Local Park Planning Area 42 Anza-Borrego	5	5	4
Local Park Planning Area 43 Central Mountain	2	2	
Local Park Planning Area 45 Valle de Oro	4	4	2
Total recreation and cultural	1,377	1,706	107
Total expenditures	1,377	1,706	107
Excess (deficiency) of revenues over (under) expenditures	(1,345)	(1,674)	4,010
Other financing sources (uses):			
Transfers out	(7,115)	(7,219)	(276)
Total other financing sources (uses)	(7,115)	(7,219)	(276)
Net change in fund balances	(8,460)	(8,893)	3,734
Fund balances at beginning of year	20,659	20,659	20,659
Fund balances at end of year	\$ 12,199	11,766	24,393

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

For the Year Ended June 30, 2020
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 5,557	5,557	6,014
Revenue from use of money and property	525	526	6,000
Aid from other governmental agencies:			
State	121,121	121,494	110,896
Federal	13,993	14,166	2,498
Charges for current services	14,658	14,658	18,487
Other	4,247	4,247	3,540
Total revenues	160,101	160,648	147,435
Expenditures:			
Current:			
Public ways and facilities:			
Public works, road	202,035	232,285	81,178
Total public ways and facilities	202,035	232,285	81,178
Capital outlay	58,235	58,235	58,188
Total expenditures	260,270	290,520	139,366
Excess (deficiency) of revenues over (under) expenditures	(100,169)	(129,872)	8,069
Other financing sources (uses):			
Transfer In	6,674	36,473	36,472
Transfers out	(1,626)	(1,972)	(1,875)
Total other financing sources (uses)	5,048	34,501	34,597
Net change in fund balances	(95,121)	(95,371)	42,666
Fund Balances at the beginning of year	149,109	149,109	149,109
Increase (decrease) in nonspendable inventories		(8)	(8)
Fund balances at end of year	\$ 53,988	53,730	191,767

ENTERPRISE FUNDS

Airport Fund

This fund is used to account for the maintenance, operations and development of County airports. A major objective of the airport program is to develop airport property utilizing federal and state grants in order to enhance the value of public assets, generate new revenues and be a catalyst for aviation and business development.

Jail Stores Commissary Fund

This fund was established to provide for the financing of a Sheriff's commissary store allowing persons incarcerated at various County detention facilities to purchase a variety of goods, including food, snacks, stationery, personal care items and telephone time.

San Diego County Sanitation District Fund

This fund was established to provide sewer service to customers in the unincorporated county. The County Board of Supervisors serves as the District's Board of Directors for governance matters.

Sanitation District - Other Fund

This fund was established to provide water and sewer service, maintenance, and repairs of water and wastewater infrastructure to customers in the unincorporated county. The County Board of Supervisors serves as the District's Board of Directors for governance matters.

**COMBINING STATEMENT OF NET POSITION
ENTERPRISE FUNDS**
June 30, 2020
(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Enterprise Funds
ASSETS					
Current assets:					
Pooled cash and investments	\$ 17,796	776	48,593	7,721	74,886
Receivables, net	2,694	396	204	63	3,357
Due from other funds	10	1		163	174
Inventories	1	182		1	184
Prepaid Items	1				1
Total current assets	20,502	1,355	48,797	7,948	78,602
Noncurrent assets:					
Due from other funds	3,298				3,298
Capital assets:					
Land	12,764		1,069	20	13,853
Construction in progress	980		1,167		2,147
Buildings and improvements	124,828		18,527	721	144,076
Equipment	2,371	155	3,746	671	6,943
Software	297				297
Road infrastructure	24,769				24,769
Sewer infrastructure			110,295		110,295
Accumulated depreciation/amortization	(61,983)	(155)	(55,984)	(705)	(118,827)
Total noncurrent assets	107,324		78,820	707	186,851
Total assets	127,826	1,355	127,617	8,655	265,453
DEFERRED OUTFLOWS OF RESOURCES					
Pension:					
Contributions to the pension plan subsequent to the measurement date	975			1,239	2,214
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	43			42	85
Changes of assumptions or other inputs	940			1,024	1,964
Net difference between projected and actual earnings on pension plan investments	191			206	397
Difference between expected and actual experience in the total pension liability	129			188	317
OPEB:					
Contributions to OPEB subsequent to the measurement date	38			55	93
Total deferred outflows of resources	2,316			2,754	5,070

Continued on next page



**COMBINING STATEMENT OF NET POSITION
 ENTERPRISE FUNDS**

June 30, 2020
 (In Thousands)

(Continued)	Airport Fund	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Enterprise Funds
LIABILITIES					
Current liabilities:					
Accounts payable	742	381	208	9	1,340
Accrued payroll	82			133	215
Due to other funds	248	832	280		1,360
Unearned revenue	147				147
Compensated absences	71			122	193
Total current liabilities	1,290	1,213	488	264	3,255
Noncurrent liabilities:					
Compensated absences	105			184	289
Net pension liability	7,758			8,739	16,497
Net OPEB liability	234			285	519
Total noncurrent liabilities	8,097			9,208	17,305
Total liabilities	9,387	1,213	488	9,472	20,560
DEFERRED INFLOWS OF RESOURCES					
Pension:					
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	11			11	22
Differences between expected and actual experience in the total pension liability	337			315	652
Total deferred inflows of resources	348			326	674
NET POSITION					
Net investment in capital assets	104,026		78,820	707	183,553
Unrestricted net position	16,381	142	48,309	904	65,736
Total net position	\$ 120,407	142	127,129	1,611	249,289

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

For the Year Ended June 30, 2020

(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Enterprise Funds
Operating revenues:					
Charges for current services	\$ 13,903	7,019	25,672	10,188	56,782
Other	47	2,380		1	2,428
Total operating revenues	13,950	9,399	25,672	10,189	59,210
Operating expenses:					
Salaries and employee benefits	4,036			6,363	10,399
Repairs and maintenance	2,073	17	5,023	522	7,635
Equipment rental	396	21		1,054	1,471
Sewage processing			18,304		18,304
Contracted services	3,691	3,063		1,034	7,788
Depreciation/amortization	3,424	3	2,781	61	6,269
Utilities	336			59	395
Cost of material		2,483			2,483
Fuel	57	8			65
Other	882	173	2,367	473	3,895
Total operating expenses	14,895	5,768	28,475	9,566	58,704
Operating income (loss)	(945)	3,631	(2,803)	623	506
Nonoperating revenues (expenses):					
Grants	4,004			14	4,018
Investment earnings	726	27	1,571	241	2,565
Total nonoperating revenues (expenses)	4,730	27	1,571	255	6,583
Income (loss) before capital contributions and transfers	3,785	3,658	(1,232)	878	7,089
Capital contributions	1,220				1,220
Transfers in	50		9,077	232	9,359
Transfers out	(123)	(3,835)		(229)	(4,187)
Change in net position	4,932	(177)	7,845	881	13,481
Net position (deficits) at beginning of year	115,475	319	119,284	730	235,808
Net position (deficits) at end of year	\$ 120,407	142	127,129	1,611	249,289

COMBINING STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

For the Year Ended June 30, 2020

(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Funds	Total Enterprise Funds
Cash flows from operating activities:					
Cash received from customers	\$ 13,822	9,363	25,672	430	49,287
Cash received from other funds	20	330	(144)	9,813	10,019
Cash payments to suppliers	(5,191)	(5,714)	(25,075)	(1,972)	(37,952)
Cash payments to employees	(3,631)			(5,679)	(9,310)
Cash payments to other funds	(2,336)	(2,481)	(618)	(1,394)	(6,829)
Other payments	(1)				(1)
Net cash provided (used) by operating activities	2,683	1,498	(165)	1,198	5,214
Cash flows from noncapital financing activities:					
Operating grants	2,358		32	14	2,404
Transfers from other funds	50		9,077	232	9,359
Transfers to other funds	(123)	(3,835)		(229)	(4,187)
Other noncapital increases	130				130
Net cash provided (used) by noncapital financing activities	2,415	(3,835)	9,109	17	7,706
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(10,013)		(3,880)	(8)	(13,901)
Net cash provided (used) by capital and related financing activities	(10,013)		(3,880)	(8)	(13,901)
Cash flows from investing activities:					
Investment earnings	896	55	1,826	278	3,055
Net increase (decrease) in cash and cash equivalents	(4,019)	(2,282)	6,890	1,485	2,074
Cash and cash equivalents - beginning of year	21,815	3,058	41,703	6,236	72,812
Cash and cash equivalents - end of year	17,796	776	48,593	7,721	74,886
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	(945)	3,631	(2,803)	623	506
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Decrease (increase) in accounts receivable	(100)	(36)			(136)
Decrease (increase) in due from other funds	(10)	330	(144)	54	230
Decrease (increase) in inventory		106			106
Increase (decrease) in accounts payable	(64)	(100)	(234)	(30)	(428)
Increase (decrease) in accrued payroll	16			38	54
Increase (decrease) in due to other funds	(29)	(2,436)	235	(195)	(2,425)
Increase (decrease) in unearned revenue	2				2
Increase (decrease) in compensated absences	(15)			50	35
Pension expense	428			630	1,058
OPEB expense	(24)			(33)	(57)
Depreciation / amortization	3,424	3	2,781	61	6,269
Total adjustments	3,628	(2,133)	2,638	575	4,708
Net cash provided (used) by operating activities	2,683	1,498	(165)	1,198	5,214
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable	302		173		475
Governmental contributions of capital assets	\$ 1,220				1,220



INTERNAL SERVICE FUNDS

Internal service funds are established to account for services furnished to other County departments and are financed primarily by these service charges. Because they are exempt from budgetary control, they are free to employ commercial accounting techniques, and are often used in situations where a more accurate determination of operating results is desired.

Employee Benefits Fund

This fund was established to account for workers' compensation and unemployment insurance. Specifically, for workers' compensation the fund includes: claims payment, the actuarial liability, insurance costs and contributions by various departments.

Facilities Management Fund

This fund was established to account for the financing of facilities maintenance, public service utilities, property management, project management, architectural and engineering services, real estate acquisition and leasing, and mail services provided to County departments on a cost reimbursement basis.

Fleet Services Fund

This fund was established to account for the maintenance, repair, fuel, and financing of Fleet vehicles provided to County departments on a cost reimbursement basis.

Information Technology Fund

This fund was established to account for telecommunications services provided to County departments on a cost reimbursement basis.

Public Liability Insurance Fund

This fund was established to account for all of the County's public liability claims and related expenses in compliance with the applicable provisions of the law.

Purchasing Fund

This fund was established to account for the procurement of services, materials, and supplies provided to County departments and provides record storage services; all on a cost reimbursement basis.

Road and Communication Equipment Fund

This fund was established to account for the financing of Public Works' road and communication equipment provided to the following funds: Road, Airport, and Inactive Wastesites; on a cost reimbursement basis.

Special District Loans Fund

This fund was established to provide financing for start up services for new and existing County Service Districts on a cost reimbursement basis.

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

June 30, 2020

(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
ASSETS					
Current assets:					
Pooled cash and investments	\$ 198,058	18,356	40,470	39,231	91,345
Receivables, net	1,610	1,573	214	22	376
Due from other funds	2,194	9,738	3,119	19,635	6
Inventories		34	953		
Total current assets	201,862	29,701	44,756	58,888	91,727
Noncurrent assets:					
Due from other funds					
Capital assets:					
Construction in progress					
Buildings and improvements			2,963		
Equipment		6,729	123,064		
Software		448	213	3,690	
Accumulated depreciation/amortization		(3,554)	(80,272)	(2,357)	
Total noncurrent assets		3,623	45,968	1,333	
Total assets	201,862	33,324	90,724	60,221	91,727
DEFERRED OUTFLOW OF RESOURCES					
Pension:					
Contributions to the pension plan subsequent to the measurement date		8,075	1,454		
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		321	61		
Changes of assumptions or other inputs		6,901	1,416		
Net difference between projected and actual earnings on pension plan investments		1,392	368		
Difference between expected and actual experience in the total pension liability		1,194	210		
OPEB:					
Contributions to OPEB subsequent to the measurement date		353	63		
Total deferred outflow of resources		18,236	3,572		

Continued on next page ►►►

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

June 30, 2020
(In Thousands)

(Continued)	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
LIABILITIES					
Current liabilities:					
Accounts payable	8,396	9,652	2,090	47,504	58
Accrued payroll		896	144		
Due to other funds	1,092	964	1,390	447	2,187
Unearned revenue		503	1		
Loans payable		323			
Compensated absences		771	106		
Claims and judgments	25,046				27,810
Total current liabilities	34,534	13,109	3,731	47,951	30,055
Noncurrent liabilities:					
Loans payable		794			
Compensated absences		1,152	158		
Claims and judgments	166,040				66,340
Net pension liability		59,344	11,381		
Net OPEB liability		1,853	354		
Total noncurrent liabilities	166,040	63,143	11,893		66,340
Total liabilities	200,574	76,252	15,624	47,951	96,395
DEFERRED INFLOWS OF RESOURCES					
Pension:					
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		84	17		
Differences between expected and actual experience in the total pension liability		2,183	437		
Total deferred inflows of resources		2,267	454		
NET POSITION					
Net investment in capital assets		3,623	45,968	1,333	
Unrestricted net position	1,288	(30,582)	32,250	10,937	(4,668)
Total net position (deficits)	\$ 1,288	(26,959)	78,218	12,270	(4,668)

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

June 30, 2020

(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 5,025	19,903	487	412,875
Receivables, net	20	80		3,895
Due from other funds	1,696		10	36,398
Inventories	6			993
Total current assets	6,747	19,983	497	454,161
Noncurrent assets:				
Due from other funds			10	10
Capital assets:				
Construction in progress	1,330			1,330
Buildings and improvements				2,963
Equipment	220	44,397		174,410
Software	1,939	14		6,304
Accumulated depreciation/amortization	(616)	(23,894)		(110,693)
Total noncurrent assets	2,873	20,517	10	74,324
Total assets	9,620	40,500	507	528,485
DEFERRED OUTFLOW OF RESOURCES				
Pension:				
Contributions to the pension plan subsequent to the measurement date	1,955			11,484
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	63			445
Changes of assumptions or other inputs	1,597			9,914
Net difference between projected and actual earnings on pension plan investments	364			2,124
Difference between expected and actual experience in the total pension liability	294			1,698
OPEB:				
Contributions to OPEB subsequent to the measurement date	86			502
Total deferred outflow of resources	4,359			26,167

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

June 30, 2020
(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
LIABILITIES				
Current liabilities:				
Accounts payable	16	26		67,742
Accrued payroll	218			1,258
Due to other funds	297	367		6,744
Unearned revenue				504
Loans payable				323
Compensated absences	266			1,143
Claims and judgments				52,856
Total current liabilities	797	393		130,570
Noncurrent liabilities:				
Loans payable				794
Compensated absences	398			1,708
Claims and judgments				232,380
Net pension liability	13,327			84,052
Net OPEB liability	423			2,630
Total noncurrent liabilities	14,148			321,564
Total liabilities	14,945	393		452,134
DEFERRED INFLOWS OF RESOURCES				
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	20			121
Differences between expected and actual experience in the total pension liability	432			3,052
Total deferred inflows of resources	452			3,173
NET POSITION				
Net investment in capital assets	2,873	20,517		74,314
Unrestricted net position	(4,291)	19,590	507	25,031
Total net position (deficits)	\$ (1,418)	40,107	507	99,345

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

For the Year Ended June 30, 2020

(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
Operating revenues:					
Charges for current services	\$ 48,301	143,576	42,797	189,927	32,202
Other	202	1,262	555		3,710
Total operating revenues	48,503	144,838	43,352	189,927	35,912
Operating expenses:					
Salaries and employee benefits		41,981	7,327		
Repairs and maintenance		43,302	9,611		
Equipment rental		46	2		
Contracted services	13,594	34,105	1,854	194,040	11,733
Depreciation/amortization		311	13,183	1,293	
Utilities		27,554	445		
Cost of material		3,813	166		
Claims and judgments	35,561				16,904
Fuel		315	8,621		
Other		3,572	1,890		
Total operating expenses	49,155	154,999	43,099	195,333	28,637
Operating income (loss)	(652)	(10,161)	253	(5,406)	7,275
Nonoperating revenues (expenses):					
Grants	799	4,995	23		
Investment earnings	6,618	263	1,199	562	2,966
Interest expense		(2)			
Gain (loss) on disposal of assets			2,024		
Total nonoperating revenues (expenses)	7,417	5,256	3,246	562	2,966
Income (loss) before capital contributions and transfers	6,765	(4,905)	3,499	(4,844)	10,241
Capital contributions			2,563		
Transfers in	107	6,056	1,191	6,047	
Transfers out		(1,438)	(213)		
Change in net position	6,872	(287)	7,040	1,203	10,241
Net position (deficits) at beginning of year	(5,584)	(26,672)	71,178	11,067	(14,909)
Net position (deficits) at end of year	\$ 1,288	(26,959)	78,218	12,270	(4,668)

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

For the Year Ended June 30, 2020

(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Operating revenues:				
Charges for current services	\$ 8,107	8,942		473,852
Other	1,372			7,101
Total operating revenues	9,479	8,942		480,953
Operating expenses:				
Salaries and employee benefits	9,816			59,124
Repairs and maintenance	5	3,200		56,118
Equipment rental	20			68
Contracted services	372	440		256,138
Depreciation/amortization	1	3,401		18,189
Utilities	73			28,072
Cost of material	61			4,040
Claims and judgments				52,465
Fuel		1,308		10,244
Other	2,192			7,654
Total operating expenses	12,540	8,349		492,112
Operating income (loss)	(3,061)	593		(11,159)
Nonoperating revenues (expenses):				
Grants	939			6,756
Investment earnings	206	665	7	12,486
Interest expense				(2)
Gain (loss) on disposal of assets		69		2,093
Total nonoperating revenues (expenses)	1,145	734	7	21,333
Income (loss) before capital contributions and transfers	(1,916)	1,327	7	10,174
Capital contributions				2,563
Transfers in	854	331		14,586
Transfers out	(900)			(2,551)
Change in net position	(1,962)	1,658	7	24,772
Net position (deficits) at beginning of year	544	38,449	500	74,573
Net position (deficits) at end of year	\$ (1,418)	40,107	507	99,345

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

For the Year Ended June 30, 2020

(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Public Liability Insurance Fund
Cash flows from operating activities:					
Cash received from customers	\$ 202	7,523	1,744	38	3,710
Cash received from other funds	47,792	136,600	42,281	185,230	32,196
Cash payments to suppliers	(1,788)	(106,138)	(19,138)	(176,344)	(3,015)
Cash payments to employees		(37,841)	(6,611)		
Cash payments to other funds	(12,123)	(4,627)	(4,417)		(7,955)
Cash paid for claims and judgments	(27,551)				(9,848)
Net cash provided (used) by operating activities	6,532	(4,483)	13,859	8,924	15,088
Cash flows from noncapital financing activities:					
Operating grants		4,958	23		
Transfers from other funds	107	6,056	1,191	6,047	
Transfer to other funds		(1,438)	(213)		
Principal paid on long-term debt		(355)			
Interest paid on long-term debt		(2)			
Proceeds from loans		261			
Other noncapital increases					
Net cash provided (used) by noncapital financing activities	107	9,480	1,001	6,047	
Cash flows from capital and related financing activities:					
Capital contributions			2,563		
Acquisition of capital assets		(38)	(6,585)	(207)	
Proceeds from sale of assets			2,415		
Net cash provided (used) by capital and related financing activities		(38)	(1,607)	(207)	
Cash flows from investing activities:					
Investment earnings	7,788	261	1,314	562	3,368
Net increase (decrease) in cash and cash equivalents	14,427	5,220	14,567	15,326	18,456
Cash and cash equivalents - beginning of year	183,631	13,136	25,903	23,905	72,889
Cash and cash equivalents - end of year	198,058	18,356	40,470	39,231	91,345
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	(652)	(10,161)	253	(5,406)	7,275
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Decrease (increase) in accounts receivable		(957)	250	4	(1)
Decrease (increase) in due from other funds	(509)	574	423	(4,801)	(5)
Decrease (increase) in inventory		(1)	213		
Increase (decrease) in accounts payable	2,705	2,099	(1,729)	17,607	13
Increase (decrease) in accrued payroll		253	28		
Increase (decrease) in due to other funds	(317)	(205)	550	227	750
Increase (decrease) in unearned revenue		(332)			
Increase (decrease) in compensated absences		92	15		
Increase (decrease) in claims and judgments	5,305				7,056
Pension expense		4,068	713		
OPEB expense		(224)	(40)		
Depreciation / amortization		311	13,183	1,293	
Total adjustments	7,184	5,678	13,606	14,330	7,813
Net cash provided (used) by operating activities	6,532	(4,483)	13,859	8,924	15,088
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable	\$		932		

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COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2020

(In Thousands)

(Continued)	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Funds	Total Internal Service Funds
Cash flows from operating activities:				
Cash received from customers	\$ 1,428			14,645
Cash received from other funds	7,276	8,942		460,317
Cash payments to suppliers	(837)	(114)		(307,374)
Cash payments to employees	(8,636)			(53,088)
Cash payments to other funds	(1,859)	(4,971)		(35,952)
Cash paid for claims and judgments				(37,399)
Net cash provided (used) by operating activities	(2,628)	3,857		41,149
Cash flows from noncapital financing activities:				
Operating grants	939			5,920
Transfers from other funds	854	331		14,586
Transfer to other funds	(900)			(2,551)
Principal paid on long-term debt				(355)
Interest paid on long-term debt				(2)
Proceeds from loans				261
Other noncapital increases			10	10
Net cash provided (used) by noncapital financing activities	893	331	10	17,869
Cash flows from capital and related financing activities:				
Capital contributions				2,563
Acquisition of capital assets	(1,583)	(5,010)		(13,423)
Proceeds from sale of assets		390		2,805
Net cash provided (used) by capital and related financing activities	(1,583)	(4,620)		(8,055)
Cash flows from investing activities:				
Investment earnings	272	801	7	14,373
Net increase (decrease) in cash and cash equivalents	(3,046)	369	17	65,336
Cash and cash equivalents - beginning of year	8,071	19,534	470	347,539
Cash and cash equivalents - end of year	5,025	19,903	487	412,875
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(3,061)	593		(11,159)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivable				(704)
Decrease (increase) in due from other funds	(775)			(5,093)
Decrease (increase) in inventory				212
Increase (decrease) in accounts payable	(46)	(86)		20,563
Increase (decrease) in accrued payroll	78			359
Increase (decrease) in due to other funds	63	(51)		1,017
Increase (decrease) in unearned revenue				(332)
Increase (decrease) in compensated absences	162			269
Increase (decrease) in claims and judgments				12,361
Pension expense	1,004			5,785
OPEB expense	(54)			(318)
Depreciation / amortization	1	3,401		18,189
Total adjustments	433	3,264		52,308
Net cash provided (used) by operating activities	(2,628)	3,857		41,149
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable		27		959



AGENCY FUNDS

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

Property Tax Collection Funds

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

Other Agency Funds

These funds maintain assets held in an agent capacity for other governments, organizations and individuals. These assets do not support the County's programs or services.

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COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**AGENCY FUNDS**

For the Year Ended June 30, 2020

(In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Pooled cash and investments	\$ 85,795	22,768,515	22,751,347	102,963
Receivables:				
Investment earnings receivable	6,606	24,899	28,436	3,069
Taxes receivable	70,553	7,740,140	7,730,851	79,842
Total assets	162,954	30,533,554	30,510,634	185,874
LIABILITIES				
Accounts payable	18,459	1,885,777	1,883,183	21,053
Due to other governments	144,495	30,444,162	30,423,836	164,821
Total liabilities	162,954	32,329,939	32,307,019	185,874
OTHER AGENCY FUNDS				
ASSETS				
Pooled cash and investments	385,031	25,032,157	25,060,892	356,296
Cash with fiscal agents	1,160	33,261	27,693	6,728
Investments with fiscal agents	1,235	7,130	1,269	7,096
Receivables:				
Accounts receivable	1,319	434	1,320	433
Investment earnings receivable	51,251	153,615	163,110	41,756
Total assets	439,996	25,226,597	25,254,284	412,309
LIABILITIES				
Accounts payable	140,534	2,823,041	2,877,034	86,541
Warrants outstanding	225,123	12,193,806	12,203,442	215,487
Due to other governments	74,339	3,164,665	3,128,723	110,281
Total liabilities	439,996	18,181,512	18,209,199	412,309
TOTAL AGENCY FUNDS				
ASSETS				
Pooled cash and investments	470,826	47,800,672	47,812,239	459,259
Cash with fiscal agents	1,160	33,261	27,693	6,728
Investments with fiscal agents	1,235	7,130	1,269	7,096
Receivables:				
Accounts receivable	1,319	434	1,320	433
Investment earnings receivable	57,857	178,514	191,546	44,825
Taxes receivable	70,553	7,740,140	7,730,851	79,842
Total assets	602,950	55,760,151	55,764,918	598,183
LIABILITIES				
Accounts payable	158,993	4,708,818	4,760,217	107,594
Warrants outstanding	225,123	12,193,806	12,203,442	215,487
Due to other governments	218,834	33,608,827	33,552,559	275,102
Total liabilities	\$ 602,950	50,511,451	50,516,218	598,183