

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. Pursuant to the effects of the implementation of California Assembly Bill 423, effective March 1, 2021 the APCD no longer qualified as a blended component unit of the County.

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, 2021

(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 452,450	10,590	24,972	488,012
Receivables, net	113,540	19	5,768	119,327
Property taxes receivables, net	753			753
Due from other funds	13,863	11	29,390	43,264
Inventories	1,228			1,228
Deposits with others	8			8
Prepaid items	426			426
Restricted assets:				
Cash with fiscal agents	403			403
Investments with fiscal agents	43,846	27	7,586	51,459
Total assets	626,517	10,647	67,716	704,880
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	17,228		33,691	50,919
Accrued payroll	2,187			2,187
Due to other funds	9,426	780	26,119	36,325
Unearned revenue	8,166		320	8,486
Total liabilities	37,007	780	60,130	97,917
DEFERRED INFLOW OF RESOURCES				
Non-pension:				
Property taxes received in advance	498			498
Unavailable revenue	90,997			90,997
Total deferred inflows of resources	91,495			91,495
FUND BALANCES				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids	4,277			4,277
Inventories and deposits with others	1,236			1,236
Restricted for:				
Creditors - Debt service	34,703	9,867		44,570
Creditors - Capital projects			7,068	7,068
Grantors - Housing assistance	11,615			11,615
Laws or regulations of other governments:				
Future road improvements	197,685			197,685
Fund purpose	145,318			145,318
Other purposes	30,982			30,982
Committed to:				
Roadway major maintenance and safety projects	14,534			14,534
Landfill closure, postclosure and landfill maintenance	57,665			57,665
Capital projects' funding			518	518
Total fund balances	498,015	9,867	7,586	515,468
Total liabilities, deferred inflows of resources and fund balances	\$ 626,517	10,647	67,716	704,880

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

June 30, 2021

(In Thousands)

	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	\$ 7,749	5,317	18,751	349
Receivables, net	12	9	95	4,721
Property taxes receivables, net		27	557	
Due from other funds			1,176	434
Inventories	61		3	
Deposits with others				
Prepaid items				3
Restricted assets:				
Cash with fiscal agents				
Investments with fiscal agents				
Total assets	7,822	5,353	20,582	5,507
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	71	48	2,040	
Accrued payroll			752	
Due to other funds	5	3	1,128	1
Unearned revenue		572		
Total liabilities	76	623	3,920	1
DEFERRED INFLOWS OF RESOURCES				
Non-pension:				
Property taxes received in advance			374	
Unavailable revenue		25	525	1,304
Total deferred inflows of resources		25	899	1,304
FUND BALANCES				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids				3,854
Inventories and deposits with others	61		3	
Restricted for:				
Creditors - Debt service				
Grantors - Housing assistance				
Laws or regulations of other governments:				
Future road improvements				
Fund purpose	7,685	4,705	15,760	348
Other purposes				
Committed to:				
Roadway major maintenance and safety projects				
Landfill postclosure and landfill maintenance				
Total fund balances	7,746	4,705	15,763	4,202
Total liabilities, deferred inflows of resources and fund balances	\$ 7,822	5,353	20,582	5,507

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

June 30, 2021

(In Thousands)

	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
(Continued)					
ASSETS					
Pooled cash and investments	\$ 39,785	14,345	31,580	1,149	641
Receivables, net	572	1,414	237	3	19,109
Property taxes receivables, net	85		68		
Due from other funds	15				
Inventories	85		30		
Deposits with others					
Prepaid items					
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents				9,346	
Total assets	40,542	15,759	31,915	10,498	19,750
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	2,977		382		
Accrued payroll					
Due to other funds	692	1	196	121	
Unearned revenue			218		560
Total liabilities	3,669	1	796	121	560
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Property taxes received in advance	59		52		
Unavailable revenue	477		58		19,107
Total deferred inflows of resources	536		110		19,107
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids					
Inventories and deposits with others	85		30		
Restricted for:					
Creditors - Debt service					
Grantors - Housing assistance					
Laws or regulations of other governments:					
Future road improvements					
Fund purpose	36,252	15,758		10,377	83
Other purposes			30,979		
Committed to:					
Roadway major maintenance and safety projects					
Landfill postclosure and landfill maintenance					
Total fund balances	36,337	15,758	31,009	10,377	83
Total liabilities, deferred inflows of resources and fund balances	\$ 40,542	15,759	31,915	10,498	19,750

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Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

June 30, 2021

(In Thousands)

	Housing Authority - Other Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund
(Continued)					
ASSETS					
Pooled cash and investments	\$ 7,449	4,353	57,929	16,331	5,760
Receivables, net	6,136	7	161	28	11
Property taxes receivables, net					16
Due from other funds	161	248	22	539	
Inventories				265	78
Deposits with others	8				
Prepaid items	1				
Restricted assets:					
Cash with fiscal agents	403				
Investments with fiscal agents					
Total assets	14,158	4,608	58,112	17,163	5,865
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	475	63	350	305	96
Accrued payroll		181	43		
Due to other funds	1,178	4,263	54	716	14
Unearned revenue	661				
Total liabilities	2,314	4,507	447	1,021	110
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			265	78
Restricted for:					
Creditors - Debt service	217				
Grantors - Housing assistance	11,615				
Laws or regulations of other governments:					
Future road improvements					
Fund purpose		101		15,877	5,651
Other purposes	3				
Committed to:					
Roadway major maintenance and safety projects					
Landfill postclosure and landfill maintenance			57,665		
Total fund balances	11,844	101	57,665	16,142	5,729
Total liabilities, deferred inflows of resources and fund balances	\$ 14,158	4,608	58,112	17,163	5,865

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

June 30, 2021
(In Thousands)

	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
(Continued)					
ASSETS					
Pooled cash and investments	\$ 5,849	26,698	208,415		452,450
Receivables, net	784	44	63,187	17,010	113,540
Property taxes receivables, net					753
Due from other funds	19		11,249		13,863
Inventories			706		1,228
Deposits with others					8
Prepaid items			422		426
Restricted assets:					
Cash with fiscal agents					403
Investments with fiscal agents				34,500	43,846
Total assets	6,652	26,742	283,979	51,510	626,517
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	309	105	9,993	14	17,228
Accrued payroll	21		1,190		2,187
Due to other funds	86	109	859		9,426
Unearned revenue	43		6,112		8,166
Total liabilities	459	214	18,154	14	37,007
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Property taxes received in advance					498
Unavailable revenue			52,478	17,010	90,997
Total deferred inflows of resources			52,478	17,010	91,495
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids			422		4,277
Inventories and deposits with others			706		1,236
Restricted for:					
Creditors - Debt service				34,486	34,703
Grantors - Housing assistance					11,615
Laws or regulations of other governments:					
Future road improvements			197,685		197,685
Fund purpose	6,193	26,528			145,318
Other purposes					30,982
Committed to:					
Roadway major maintenance and safety projects			14,534		14,534
Landfill postclosure and landfill maintenance					57,665
Total fund balances	6,193	26,528	213,347	34,486	498,015
Total liabilities, deferred inflows of resources and fund balances	\$ 6,652	26,742	283,979	51,510	626,517

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

June 30, 2021

(In Thousands)

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
ASSETS				
Pooled cash and investments	\$ 1,490	4,485	4,615	10,590
Receivables, net	3	8	8	19
Due from other funds		11		11
Restricted assets:				
Investments with fiscal agents	11		16	27
Total assets	1,504	4,504	4,639	10,647
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Due to other funds	780			780
Total liabilities	780			780
FUND BALANCES				
Restricted for:				
Creditors - Debt service	724	4,504	4,639	9,867
Total fund balances	724	4,504	4,639	9,867
Total liabilities, deferred inflows of resources and fund balances	\$ 1,504	4,504	4,639	10,647

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS

June 30, 2021

(In Thousands)

	Capital Outlay Fund	Harmony Grove Community Facilities District Fund	Total Capital Projects Funds
ASSETS			
Pooled cash and investments	\$ 24,972		24,972
Receivables, net	5,768		5,768
Due from other funds	29,390		29,390
Restricted Assets			
Investment with fiscal agents		7,586	7,586
Total assets	60,130	7,586	67,716
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	33,691		33,691
Due to other funds	26,119		26,119
Unearned revenue	320		320
Total liabilities	60,130		60,130
FUND BALANCES			
Restricted for:			
Creditors - Capital projects		7,068	7,068
Committed to:			
Capital projects' funding		518	518
Total fund balances		7,586	7,586
Total liabilities, deferred inflows of resources and fund balances	\$ 60,130	7,586	67,716

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended June 30, 2021 (In Thousands)				
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 59,395			59,395
Licenses, permits and franchise fees	15,521			15,521
Fines, forfeitures and penalties	1,134			1,134
Revenue from use of money and property	2,817	1,261	1	4,079
Aid from other governmental agencies:				
State	117,938		3,660	121,598
Federal	171,245		539	171,784
Other	19,211		176	19,387
Charges for current services	36,472		405	36,877
Other	38,026	4,878	542	43,446
Total revenues	461,759	6,139	5,323	473,221
Expenditures:				
Current:				
General government	503	1,035	4,342	5,880
Public protection	8,397			8,397
Public ways and facilities	77,269			77,269
Health and sanitation	67,208			67,208
Public assistance	201,195			201,195
Education	49,388			49,388
Recreation and cultural	3,156			3,156
Capital outlay	66,679		217,333	284,012
Debt service:				
Principal	16,738	55,915		72,653
Interest	17,910	26,396		44,306
Bond issuance costs	10	797		807
Payment to refunded bond escrow agent		3,881		3,881
Total expenditures	508,453	88,024	221,675	818,152
Excess (deficiency) of revenues over (under) expenditures	(46,694)	(81,885)	(216,352)	(344,931)
Other financing sources (uses):				
Sale of capital assets	24			24
Issuance of bonds and loans:				
Premium on issuance of refunding bonds		3,432		3,432
Refunding bonds issued		45,725		45,725
Payment to refunded bond escrow agent		(48,344)		(48,344)
Transfers in	54,012	75,821	214,077	343,910
Transfers out	(21,511)			(21,511)
Total other financing sources (uses)	32,525	76,634	214,077	323,236
Net change in fund balances	(14,169)	(5,251)	(2,275)	(21,695)
Fund balances at beginning of year	512,096	15,118	9,861	537,075
Increase (decrease) in nonspendable inventories	88			88
Fund balances at end of year	\$ 498,015	9,867	7,586	515,468

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2021

(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			2,270	41,505	
Licenses, permits and franchise fees	\$ 5,093				
Fines, forfeitures and penalties	749	293			
Revenue from use of money and property	(625)	(42)	14	(66)	11
Aid from other governmental agencies:					
State	3,952			364	
Federal	1,120	439		2,129	
Other	5,733			7,004	
Charges for current services	611			162	
Other			420	158	7
Total revenues	16,633	690	2,704	51,256	18
Expenditures:					
Current:					
General government					
Public protection		452	212		
Public ways and facilities					
Health and sanitation	45,859				
Public assistance					19
Education				49,388	
Recreation and cultural			79		
Capital outlay	226	685		1,364	
Debt service:					
Principal					
Interest					
Bond issuance costs					
Total expenditures	46,085	1,137	291	50,752	19
Excess (deficiency) of revenues over (under) expenditures	(29,452)	(447)	2,413	504	(1)
Other financing sources (uses):					
Sale of capital assets	1				
Transfers in					
Transfers out	(1,148)	(2,322)	(102)	(1,719)	
Total other financing sources (uses)	(1,147)	(2,322)	(102)	(1,719)	
Net change in fund balances	(30,599)	(2,769)	2,311	(1,215)	(1)
Fund balances at beginning of year	30,599	10,524	2,394	16,978	4,203
Increase (decrease) in nonspendable inventories		(9)			
Fund balances at end of year		\$ 7,746	4,705	15,763	4,202

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Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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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, 2021

(In Thousands)

	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
(Continued)					
Revenues:					
Taxes	\$ 7,745		5,681	800	
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	90	166	(107)	5	(1)
Aid from other governmental agencies:					
State	31		33		
Federal		1,921	1		
Other	5,212		142		
Charges for current services	9,762		878	77	
Other	483		1		54
Total revenues	23,323	2,087	6,629	882	53
Expenditures:					
Current:					
General government	252	35			
Public protection	1,811		4,443		
Public ways and facilities	2,895			573	
Health and sanitation	13,625				
Public assistance					1
Education					
Recreation and cultural	2,163				
Capital outlay			1,476		
Debt service:					
Principal					
Interest					
Bond issuance costs					
Total expenditures	20,746	35	5,919	573	1
Excess (deficiency) of revenues over (under) expenditures	2,577	2,052	710	309	52
Other financing sources (uses):					
Sale of capital assets	2				
Transfers in	10		3,146		
Transfers out	(2,061)	(8,099)		(518)	
Total other financing sources (uses)	(2,049)	(8,099)	3,146	(518)	
Net change in fund balances	528	(6,047)	3,856	(209)	52
Fund balances at beginning of year	35,810	21,805	27,151	10,586	31
Increase (decrease) in nonspendable inventories	(1)		2		
Fund balances at end of year	\$ 36,337	15,758	31,009	10,377	83

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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, 2021

(In Thousands)

	Housing Authority - Other Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund
(Continued)					
Revenues:					
Taxes					1,394
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	\$ 1,094	42	120	2,750	(1)
Aid from other governmental agencies:					
State					8
Federal	161,866		15		
Other	1,119				1
Charges for current services	2,980	2,119	203		1,220
Other	329	1,829	5	19	
Total revenues	167,388	3,990	343	2,769	2,622
Expenditures:					
Current:					
General government					
Public protection				1,458	
Public ways and facilities					1,572
Health and sanitation			5,072		
Public assistance	168,398	32,777			
Education					
Recreation and cultural					
Capital outlay				43	
Debt service:					
Principal	153				160
Interest	12				8
Bond issuance costs					
Total expenditures	168,563	32,777	5,072	1,501	1,740
Excess (deficiency) of revenues over (under) expenditures	(1,175)	(28,787)	(4,729)	1,268	882
Other financing sources (uses):					
Sale of capital assets				21	
Transfers in		28,786		2,106	
Transfers out	(739)		(54)	(2,308)	
Total other financing sources (uses)	(739)	28,786	(54)	(181)	
Net change in fund balances	(1,914)	(1)	(4,783)	1,087	882
Fund balances at beginning of year	13,758	102	62,448	15,045	4,845
Increase (decrease) in nonspendable inventories				10	2
Fund balances at end of year	\$ 11,844	101	57,665	16,142	5,729

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Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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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, 2021					
(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					59,395
Licenses, permits and franchise fees		3,718	6,710		15,521
Fines, forfeitures and penalties	\$ 92				1,134
Revenue from use of money and property	(50)	(31)	(562)	10	2,817
Aid from other governmental agencies:					
State	431		113,119		117,938
Federal	13		3,741		171,245
Other					19,211
Charges for current services	3,454		15,006		36,472
Other			357	34,364	38,026
Total revenues	3,940	3,687	138,371	34,374	461,759
Expenditures:					
Current:					
General government				216	503
Public protection	21				8,397
Public ways and facilities			72,229		77,269
Health and sanitation	2,652				67,208
Public assistance					201,195
Education					49,388
Recreation and cultural		914			3,156
Capital outlay			62,885		66,679
Debt service:					
Principal				16,425	16,738
Interest				17,890	17,910
Bond issuance costs				10	10
Total expenditures	2,673	914	135,114	34,541	508,453
Excess (deficiency) of revenues over (under) expenditures	1,267	2,773	3,257	(167)	(46,694)
Other financing sources (uses):					
Sale of capital assets					24
Transfers in			19,964		54,012
Transfers out	(78)	(638)	(1,725)		(21,511)
Total other financing sources (uses)	(78)	(638)	18,239		32,525
Net change in fund balances	1,189	2,135	21,496	(167)	(14,169)
Fund balances at beginning of year	5,004	24,393	191,767	34,653	512,096
Increase (decrease) in nonspendable inventories			84		88
Fund balances at end of year	\$ 6,193	26,528	213,347	34,486	498,015

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

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

For the Year Ended June 30, 2021

(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	\$ 174	1,073	14	1,261
Other	4,878			4,878
Total revenues	5,052	1,073	14	6,139
Expenditures:				
Current:				
General government		1,035		1,035
Debt service:				
Principal	55,915			55,915
Interest	25,569	202	625	26,396
Bond issuance costs			797	797
Payment to refunded bond escrow agent			3,881	3,881
Total expenditures	81,484	1,237	5,303	88,024
Excess (deficiency) of revenues over (under) expenditures	(76,432)	(164)	(5,289)	(81,885)
Other financing sources (uses):				
Issuance of bonds and loans:				
Premium on issuance of refunding bonds			3,432	3,432
Refunding bonds issued			45,725	45,725
Payment to refunded bond escrow agent			(48,344)	(48,344)
Transfers in	75,811		10	75,821
Total other financing sources (uses)	75,811		823	76,634
Net change in fund balances	(621)	(164)	(4,466)	(5,251)
Fund balances at beginning of year	1,345	4,668	9,105	15,118
Fund balances at end of year	\$ 724	4,504	4,639	9,867

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

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

For the Year Ended June 30, 2021

(In Thousands)

	Capital Outlay Fund	Harmony Grove Community Facilities District Fund	Total Capital Projects Funds
Revenues:			
Revenue from use of money and property		1	1
Aid from other governmental agencies:			
State	\$ 3,660		3,660
Federal	539		539
Other	176		176
Charges for current services	405		405
Other	542		542
Total revenues	5,322	1	5,323
Expenditures:			
Current:			
General government	4,342		4,342
Capital outlay	214,539	2,794	217,333
Total expenditures	218,881	2,794	221,675
Excess (deficiency) of revenues over (under) expenditures	(213,559)	(2,793)	(216,352)
Other financing sources (uses):			
Transfers in	213,559	518	214,077
Total other financing sources (uses)	213,559	518	214,077
Net change in fund balances		(2,275)	(2,275)
Fund balances at beginning of year		9,861	9,861
Fund balances at end of year		\$ 7,586	7,586

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

BUDGET AND ACTUAL

AIR POLLUTION FUND

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 8,626	5,169	5,093
Fines, forfeitures and penalties	1,030	726	749
Revenue from use of money and property	220	145	(625)
Aid from other governmental agencies:			
State	47,183	4,203	3,952
Federal	2,484	1,068	1,120
Other	11,305	5,733	5,733
Charges for current services	989	611	611
Other	30		
Total revenues	71,867	17,655	16,633
Expenditures:			
Current:			
Health and sanitation:			
Air pollution control, air quality Farmer program	1,231	52	51
Air pollution control, air quality Proposition 1B GMER program	10,913		
Air pollution control, air quality State AQIP program	5,986	983	983
Air pollution control, improvement trust	11,509	43	42
Air pollution control, Moyer program	8,438	1,913	1,913
Air pollution control, operations	47,460	14,386	42,870
Total health and sanitation	85,537	17,377	45,859
Capital outlay	2,146	226	226
Total expenditures	87,683	17,603	46,085
Excess (deficiency) of revenues over (under) expenditures	(15,816)	52	(29,452)
Other financing sources (uses):			
Sale of capital assets			1
Transfers in	6,331		
Transfers out	(8,479)	(1,149)	(1,148)
Total other financing sources (uses)	(2,148)	(1,149)	(1,147)
Net change in fund balances	(17,964)	(1,097)	(30,599)
Fund balances at beginning of year	30,599	30,599	30,599
Fund balances at end of year	\$ 12,635	29,502	

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

BUDGET AND ACTUAL

ASSET FORFEITURE PROGRAM FUND

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties			293
Revenue from use of money and property			(42)
Aid from other governmental agencies:			
Federal			439
Total revenues			690
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	\$ 750	750	184
District attorney asset forfeiture program - state	100	100	45
District attorney asset forfeiture program - US Treasury	50	50	
Probation asset forfeiture program	100	100	
Sheriff's asset forfeiture program	2,758	2,517	203
Sheriff's asset forfeiture State	900	900	20
Total public protection	4,658	4,417	452
Capital outlay	828	1,068	685
Total expenditures	5,486	5,485	1,137
Excess (deficiency) of revenues over (under) expenditures	(5,486)	(5,485)	(447)
Other financing sources (uses):			
Transfers out	(2,500)	(2,500)	(2,322)
Total other financing sources (uses)	(2,500)	(2,500)	(2,322)
Net change in fund balances	(7,986)	(7,985)	(2,769)
Fund balances at beginning of year	10,524	10,524	10,524
Increase (decrease) in nonspendable inventories		(9)	(9)
Fund balances at end of year	\$ 2,538	2,530	7,746

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

BUDGET AND ACTUAL

COMMUNITY FACILITIES DISTRICT FUNDS - OTHER

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 822	1,475	2,270
Revenue from use of money and property	11	11	14
Aid from other governmental agencies:			
Charges for current services	653		
Other	358	358	420
Total revenues	1,844	1,844	2,704
Expenditures:			
Current:			
Public protection:			
CSA 135 CFD 04-1 Special Tax A	5		
CSA 135 E Otay Mesa CFD 09-1 Special Tax A	130	34	34
CSA 135 E Otay Mesa CFD 09-1 Special Tax B	519	7	7
Horse Creek Ridge CFD 13-01 Special Tax C	274	274	117
SDCFPD CFD 04-01 Special Tax A		5	1
SDCFPD EOM CFD 09-01 Special Tax A		96	49
SDCFPD EOM CFD 09-01 Special Tax B		511	4
Total public protection	928	927	212
Recreation and cultural:			
Horse Creek Ridge CFD 13-01 Interim	174	174	79
Horse Creek Ridge CFD 13-01 Special Tax A	384	384	
Sweetwater pl maint CFD 19-02 Special Tax	19	19	
Total recreation and cultural	577	577	79
Total expenditures	1,505	1,504	291
Excess (deficiency) of revenues over (under) expenditures	339	340	2,413
Other financing sources (uses):			
Transfers out	(347)	(347)	(102)
Total other financing sources (uses)	(347)	(347)	(102)
Net change in fund balances	(8)	(7)	2,311
Fund balances at the beginning of the year	2,394	2,394	2,394
Fund balances at end of the year	\$ 2,386	2,387	4,705

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

BUDGET AND ACTUAL

COUNTY LIBRARY FUND

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 39,236	39,236	41,505
Revenue from use of money and property	105	105	(66)
Aid from other governmental agencies:			
State	267	267	364
Federal		561	2,129
Other	3,207	3,342	7,004
Charges for current services	538	538	162
Other	554	554	158
Total revenues	43,907	44,603	51,256
Expenditures:			
Current:			
Education:			
County library	52,922	53,959	49,388
Total education	52,922	53,959	49,388
Capital outlay	2,050	2,050	1,364
Total expenditures	54,972	56,009	50,752
Excess (deficiency) of revenues over (under) expenditures	(11,065)	(11,406)	504
Other financing sources (uses):			
Transfers out	(3,274)	(2,933)	(1,719)
Total other financing sources (uses)	(3,274)	(2,933)	(1,719)
Net change in fund balances	(14,339)	(14,339)	(1,215)
Fund balances at beginning of year	16,978	16,978	16,978
Fund balances at end of year	\$ 2,639	2,639	15,763

**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, 2021
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 5	5	11
Aid from other governmental agencies:			
Other	22	22	7
Total revenues	27	27	18
Expenditures:			
Current:			
Public assistance:			
CSHAF Gillespie housing	25	25	19
CSHAF USDRIP housing	4	4	
Total public assistance	29	29	19
Total expenditures	29	29	19
Excess (deficiency) of revenues over (under) expenditures	(2)	(2)	(1)
Net change in fund balances	(2)	(2)	(1)
Fund balances at beginning of year	4,203	4,203	4,203
Fund balances at end of year	\$ 4,201	4,201	4,202

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

BUDGET AND ACTUAL

COUNTY SERVICE DISTRICT FUNDS

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 6,494	6,850	7,745
Revenue from use of money and property	504	567	90
Aid from other governmental agencies:			
State	19	19	31
Federal	691	691	
Other	3,336	3,336	5,212
Charges for current services	10,660	10,240	9,762
Other	303	303	483
Total revenues	22,007	22,006	23,323
Expenditures:			
Current:			
General government:			
CSA 135 Zone B Del Mar Regional Communication System	47	47	36
CSA 135 Zone F Poway Regional Communication System	166	166	155
CSA 135 Zone H Solana Beach Regional Communication System	60	60	53
CSA 135 Zone K Borrego Springs Regional Communication System	9	9	8
Total general government	282	282	252
Public protection:			
CSA 115 Pepper Drive fire protection		3	3
CSA 135 EMS fire protection	1,828	597	598
CSA 135 Mt Laguna fire med service zone	18	8	9
CSA 135 Palomar Mt fire med service zone	64	8	7
CSA 135 San Pasqual fire med service zone	43	43	3
CSA 135 Descanso fire med service zone	59	6	6
CSA 135 Dulzura fire med service zone	12		
CSA 135 Tecate fire med service zone	13		
CSA 135 Potrero fire med service zone	16		
CSA 135 Jacumba fire med service zone	17	5	5
CSA 135 Rural West fire med service zone	481	32	33
CSA 135 Julian fire med service zone	102	11	11
CSA 135 Yuima fire med service zone	50	2	2
San Diego County Fire Protection District		1,230	859
SDCFPD Mt Laguna		10	9
SDCFPD Palomar		55	27
SDCFPD Descanso		52	27
SDCFPD Dulzura		12	
SDCFPD Tecate		13	
SDCFPD Potrero		16	
SDCFPD Jacumba		12	10
SDCFPD Rural West		447	129
SDCFPD Yuima		48	
SDCFPD Julian		91	73
Total public protection	\$ 2,703	2,701	1,811

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

BUDGET AND ACTUAL

COUNTY SERVICE DISTRICT FUNDS

For the Year Ended June 30, 2021

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Public ways and facilities:			
PRD 6 Pauma Valley	\$ 268	268	11
PRD 8 Magee RD-PALA	267	267	4
PRD 9 B Santa Fe	147	147	6
PRD 10 Davis Dr	27	27	23
PRD 11 A Bernardo RD	37	37	4
PRD 11 C Bernardo RD	5	5	3
PRD 11 D Bernardo RD	22	22	4
PRD 12 Lomair	197	222	168
PRD 13 A Pala Mesa	192	206	124
PRD 13 B Stewart Canyon	46	46	33
PRD 16 Wynola	159	159	8
PRD 18 Harrison Park	224	224	38
PRD 20 Daily Road	336	456	287
PRD 21 Pauma Heights	664	664	82
PRD 22 W Dougherty St	4	4	2
PRD 23 Rock Terrace RD	36	36	4
PRD 24 MT Whitney RD	78	78	12
PRD 30 Royal Oaks-Carroll	43	43	6
PRD 38 Gay Rio Terrace	56	56	5
PRD 45 Rincon Springs	33	33	3
PRD 46 Rocosco Road	22	22	6
PRD 49 Sunset Knolls Road	62	62	10
PRD 50 Knoll Park Lane	61	61	47
PRD 53 Knoll Park Lane EX	195	196	89
PRD 54 Mt Helix	153	153	95
PRD 55 Rainbow Crest	480	481	328
PRD 60 River Drive	104	104	82
PRD 61 Green Meadow Way	191	191	2
PRD 63 Hillview Road	513	513	4
PRD 70 El Camino Corto	33	33	4
PRD 75 A Gay Rio Drive	213	225	218
PRD 75 B Gay Rio Drive	314	314	311
PRD 76 Kingford Ct	76	76	69
PRD 77 Montiel Truck Trail	140	140	13
PRD 78 Gardena Way	85	85	4
PRD 80 Harris Truck Trail	219	219	(12)
PRD 88 East Fifth St	28	28	5
PRD 90 South Cordoba	\$ 22	22	2

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, 2021

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
PRD 94 Roble Grande Road	\$ 431	431	19
PRD 95 Valle Del Sol	279	279	9
PRD 99 Via Allondra Del Corvo	33	33	4
PRD 101 A Hi Ridge Rd	11	11	6
PRD 101 Johnson Lake	65	65	6
PRD 102 Mtn Meadow	143	143	36
PRD 103 Alto Drive	226	226	108
PRD 104 Artesian Rd	127	127	91
PRD 105 A Alta Loma Dr	88	88	42
PRD 105 Alta Loma Dr	66	66	28
PRD 106 Garrison Way ET AL	45	45	6
PRD 117 Legend Rock	307	307	122
PRD 123 Mizpah Lane	62	62	36
PRD 125 Wrightwood Road	16	16	5
PRD 126 Sandhurst Way	7	7	3
PRD 127 Singing Trails Dr	125	125	114
PRD 130 Wilkes Road	239	239	9
PRD 133 Ranch Creek Road	52	52	4
PRD 134 Kenora Lane	89	89	6
PRD 1003 Alamo Way	15	15	4
PRD 1005 Eden Valley Lane	96	96	3
PRD 1008 Canter	50	50	27
PRD 1010 Alpine Highlands	407	408	33
PRD 1011 La Cuesta	88	89	18
PRD 1012 Millar	72	72	4
PRD 1013 Singing Trails	41	41	7
PRD 1014 Lavender Pt Lane	44	44	32
PRD 1015 Landavo Drive ET AL	58	58	5
PRD 1016 El Sereno Way	80	80	4
Total public ways and facilities	9,114	9,289	2,895
Health and sanitation:			
CSA 17 San Dieguito Ambulance	5,898	5,898	5,296
CSA 69 Heartland Paramedics	8,696	8,696	8,315
PRD 122 Otay Mesa East	7	7	
PRD 136 Sundance Detention Basin	26	26	14
Total health and sanitation	\$ 14,627	14,627	13,625

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

BUDGET AND ACTUAL

COUNTY SERVICE DISTRICT FUNDS

For the Year Ended June 30, 2021

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Recreation and cultural:			
CSA 26 LMD Zone 2 Julian	\$ 50	50	43
CSA 26 Rancho San Diego	164	164	81
CSA 26 San Diego landscape maintenance	136	136	131
CSA 81 Fallbrook Park	239	239	217
CSA 83 San Dieguito Local Park	1,301	1,262	577
CSA 83A 4S Ranch Park	909	907	452
CSA 128 San Miguel Park	493	493	384
PRD 26 A Cottonwood Village	168	168	150
PRD 26 B Monte Vista	309	309	128
Total recreation and cultural	3,769	3,728	2,163
Total expenditures	30,495	30,627	20,746
Excess (deficiency) of revenues over (under) expenditures	(8,488)	(8,621)	2,577
Other financing sources (uses):			
Sale of capital assets			2
Transfer In	(6,476)	(6,476)	10
Transfers out	3,897	1,859	(2,061)
Total other financing sources (uses)	(2,579)	(4,617)	(2,049)
Net change in fund balances	(11,067)	(13,238)	528
Fund balances at beginning of year	35,810	35,810	35,810
Increase (decrease) in nonspendable inventories		(1)	(1)
Fund balances at end of year	\$ 24,743	22,571	36,337

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

BUDGET AND ACTUAL

EDGEMOOR DEVELOPMENT FUND

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 330	330	166
Aid from other governmental agencies:			
Federal	1,853	1,853	1,921
Total revenues	2,183	2,183	2,087
Expenditures:			
Current:			
General government:			
Edgemoor development fund	360	360	35
Total general government	360	360	35
Total expenditures	360	360	35
Excess (deficiency) of revenues over (under) expenditures	1,823	1,823	2,052
Other financing sources (uses):			
Transfers out	(8,099)	(8,099)	(8,099)
Total other financing sources (uses)	(8,099)	(8,099)	(8,099)
Net change in fund balances	(6,276)	(6,276)	(6,047)
Fund balances at beginning of year	21,805	21,805	21,805
Fund balances at end of year	\$ 5,529	15,529	15,758

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

BUDGET AND ACTUAL

FLOOD CONTROL DISTRICT FUND

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,814	4,814	5,681
Revenue from use of money and property	83	83	(107)
Aid from other governmental agencies:			
State			33
Federal			1
Other	160	160	142
Charges for current services	130	132	878
Other			1
Total revenues	5,187	5,189	6,629
Expenditures:			
Current:			
Public protection:			
Flood control district	16,637	16,640	4,355
Stormwater maintenance, Blackwolf	13	13	1
Stormwater maintenance, Lake Rancho Viejo	105	104	85
Stormwater maintenance, Ponderosa Estates	13	13	2
Total public protection	16,768	16,770	4,443
Capital outlay	1,476	1,476	1,476
Total expenditures	18,244	18,246	5,919
Excess (deficiency) of revenues over (under) expenditures	(13,057)	(13,057)	710
Other financing sources (uses):			
Transfer In	3,146	3,146	3,146
Total other financing sources (uses)	3,146	3,146	3,146
Net change in fund balances	(9,911)	(9,911)	3,856
Fund balances at beginning of year	27,151	27,151	27,151
Increase (decrease) in nonspendable inventories		2	2
Fund balances at end of year	\$ 17,240	17,242	31,009

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

BUDGET AND ACTUAL

HARMONY GROVE COMMUNITY FACILITIES DISTRICT FUND

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 732	768	800
Revenue from use of money and property	1	1	5
Aid from other governmental agencies:			
Charges for current services	38	37	77
Total revenues	771	806	882
Expenditures:			
Current:			
Public protection:			
Harmony Grove CFD 08-01 flood control spec tax B	195	195	
Total public protection	195	195	
Public ways and facilities:			
Harmony Grove CFD 08-01 oth svcs spec tax B	796	796	144
Harmony Grove CFD 08-01 fire protection	381	442	429
Harmony Grove CFD 08-01 improvement	9,786	9,267	
Total public ways and facilities	10,963	10,505	573
Total expenditures	11,158	10,700	573
Excess (deficiency) of revenues over (under) expenditures	(10,387)	(9,894)	309
Other financing sources (uses):			
Transfer In		(518)	
Transfers out			(518)
Total other financing sources (uses)		(518)	(518)
Net change in fund balances	(10,387)	(10,412)	(209)
Fund balances at beginning of year	10,586	10,586	10,586
Fund balances at end of year	\$ 99	174	10,377

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, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 15	15	(1)
Aid from other governmental agencies:			
Other	11	11	
Other			54
Total revenues	26	26	53
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	26	26	1
Total public assistance	26	26	1
Total expenditures	26	26	1
Excess (deficiency) of revenues over (under) expenditures			52
Net change in fund balances			52
Fund balances at beginning of year	31	31	31
Fund balances at end of year	\$ 31	31	83

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

BUDGET AND ACTUAL

HOUSING AUTHORITY - OTHER FUND

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,207	1,207	1,094
Aid from other governmental agencies:			
Federal	164,236	164,236	161,866
Other	5,189	5,189	1,119
Charges for current services	2,866	2,866	2,980
Other	2,553	2,553	329
Total revenues	176,051	176,051	167,388
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	177,384	177,384	168,398
Total public assistance	177,384	177,384	168,398
Debt service:			
Principal	165	165	153
Interest	16	16	12
Total expenditures	177,565	177,565	168,563
Excess (deficiency) of revenues over (under) expenditures	(1,514)	(1,514)	(1,175)
Other financing sources (uses):			
Transfer In	(137)	(137)	
Transfers out	(363)	(363)	(739)
Total other financing sources (uses)	(500)	(500)	(739)
Net change in fund balances	(2,014)	(2,014)	(1,914)
Fund balances at beginning of year	13,758	13,758	13,758
Fund balances at end of year	\$ 11,744	11,744	11,844

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, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property			42
Aid from other governmental agencies:			
Charges for current services	\$ 1,578	1,578	2,119
Other			1,829
Total revenues	1,578	1,578	3,990
Expenditures:			
Current:			
Public assistance:			
IHSS public authority	34,632	34,632	32,777
Total public assistance	34,632	34,632	32,777
Total expenditures	34,632	34,632	32,777
Excess (deficiency) of revenues over (under) expenditures	(33,054)	(33,054)	(28,787)
Other financing sources (uses):			
Transfer In	33,054	33,054	28,786
Total other financing sources (uses)	33,054	33,054	28,786
Net change in fund balances			(1)
Fund balances at beginning of year	102	102	102
Fund balances at end of year	\$ 102	102	101

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

BUDGET AND ACTUAL

INACTIVE WASTESITES FUND

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 266	266	120
Aid from other governmental agencies:			
State	700	700	
Federal		43	15
Charges for current services	6,163	6,164	203
Other			5
Total revenues	7,129	7,173	343
Expenditures:			
Current:			
Health and sanitation:			
Duck pond landfill cleanup	15	15	
Inactive waste site management	7,838	7,882	5,072
Total health and sanitation	7,853	7,897	5,072
Total expenditures	7,853	7,897	5,072
Excess (deficiency) of revenues over (under) expenditures	(724)	(724)	(4,729)
Other financing sources (uses):			
Transfers out	(51)	(51)	(54)
Total other financing sources (uses)	(51)	(51)	(54)
Net change in fund balances	(775)	(775)	(4,783)
Fund balances at beginning of year	62,448	62,448	62,448
Fund balances at end of year	\$ 61,673	61,673	57,665

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

BUDGET AND ACTUAL

INMATE WELFARE PROGRAM FUND

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 2,793	2,793	2,750
Other	115	115	19
Total revenues	2,908	2,908	2,769
Expenditures:			
Current:			
Public protection:			
Probation inmate welfare	95	95	60
Sheriff's inmate welfare - adult detention	5,325	5,325	1,398
Sheriff's inmate welfare - police protection	15	15	
Total public protection	5,435	5,435	1,458
Capital outlay	93	93	43
Total expenditures	5,528	5,528	1,501
Excess (deficiency) of revenues over (under) expenditures	(2,620)	(2,620)	1,268
Other financing sources (uses):			
Sale of capital assets			21
Transfer In	3,044	3,044	2,106
Transfers out	(4,377)	(4,377)	(2,308)
Total other financing sources (uses)	(1,333)	(1,333)	(181)
Net change in fund balances	(3,953)	(3,953)	1,087
Fund balances at beginning of year	15,045	15,045	15,045
Increase (decrease) in nonspendable inventories		10	10
Fund balances at end of year	\$ 11,092	11,102	16,142

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

BUDGET AND ACTUAL

LIGHTING MAINTENANCE DISTRICT FUND

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,271	1,271	1,394
Revenue from use of money and property	38	38	(1)
Aid from other governmental agencies:			
State	8	8	8
Other	2	2	1
Charges for current services	1,204	1,204	1,220
Total revenues	2,523	2,523	2,622
Expenditures:			
Current:			
Public ways and facilities:			
San Diego lighting maintenance	2,594	2,594	1,572
Total public ways and facilities	2,594	2,594	1,572
Debt service:			
Principal	160	160	160
Interest	8	8	8
Total expenditures	2,762	2,762	1,740
Excess (deficiency) of revenues over (under) expenditures	(239)	(239)	882
Net change in fund balances	(239)	(239)	882
Fund balances at beginning of year	4,845	4,845	4,845
Increase (decrease) in nonspendable inventories		2	2
Fund balances at end of year	\$ 4,606	4,608	5,729

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

BUDGET AND ACTUAL

OTHER SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 96	96	92
Revenue from use of money and property			(50)
Aid from other governmental agencies:			
State	312	312	431
Federal			13
Charges for current services	3,089	3,089	3,454
Total revenues	3,497	3,497	3,940
Expenditures:			
Current:			
Public protection:			
Agriculture, weights and measures - fish and game	18	58	21
Grazing advisory board	9	9	
Public works, survey	350	350	
Total public protection	377	417	21
Health and sanitation:			
Sanitation - waste planning and recycling	5,063	5,063	2,652
Total health and sanitation	5,063	5,063	2,652
Total expenditures	5,440	5,480	2,673
Excess (deficiency) of revenues over (under) expenditures	(1,943)	(1,983)	1,267
Other financing sources (uses):			
Transfers out	(72)	(72)	(78)
Total other financing sources (uses)	(72)	(72)	(78)
Net change in fund balances	(2,015)	(2,055)	1,189
Fund balances at beginning of year	5,004	5,004	5,004
Fund balances at end of year	\$ 2,989	2,949	6,193

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

BUDGET AND ACTUAL

PARK LAND DEDICATION FUND

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 11	11	3,718
Revenue from use of money and property	31	31	(31)
Total revenues	42	42	3,687
Expenditures:			
Current:			
Recreation and cultural:			
PLD administrative fee	12	42	42
Local Park Planning Area 4 Lincoln Acres	1	1	
Local Park Planning Area 15 Sweetwater	1	1	
Local Park Planning Area 19 Jamul	51	51	
Local Park Planning Area 20 Spring Valley	2	2	1
Local Park Planning Area 25 Lakeside	5	5	
Local Park Planning Area 26 Crest	1	1	
Local Park Planning Area 27 Alpine	4	4	
Local Park Planning Area 28 Ramona	561	561	552
Local Park Planning Area 29 Escondido	1	1	
Local Park Planning Area 30 San Marcos	1	1	
Local Park Planning Area 31 San Dieguito	5	5	5
Local Park Planning Area 35 Fallbrook	2	2	
Local Park Planning Area 36 Bonsall	254	254	3
Local Park Planning Area 37 Vista	1	1	
Local Park Planning Area 38 Valley Center	23	343	305
Local Park Planning Area 39 Pauma	1	1	
Local Park Planning Area 40 Palomar-Julian	332	332	2
Local Park Planning Area 41 Mount Empire	112	112	
Local Park Planning Area 42 Anza-Borrego	3	3	1
Local Park Planning Area 43 Central Mountain	2	2	
Local Park Planning Area 45 Valle de Oro	4	4	3
Total recreation and cultural	1,379	1,729	914
Total expenditures	1,379	1,729	914
Excess (deficiency) of revenues over (under) expenditures	(1,337)	(1,687)	2,773
Other financing sources (uses):			
Transfers out	(7,146)	(7,188)	(638)
Total other financing sources (uses)	(7,146)	(7,188)	(638)
Net change in fund balances	(8,483)	(8,875)	2,135
Fund balances at beginning of year	24,393	24,393	24,393
Fund balances at end of year	\$ 15,910	15,518	26,528

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

BUDGET AND ACTUAL

ROAD FUND

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 6,061	6,061	6,710
Revenue from use of money and property	1,525	1,524	(562)
Aid from other governmental agencies:			
State	111,606	121,707	113,119
Federal	14,143	24,199	3,741
Charges for current services	12,641	17,978	15,006
Other	1,225	1,225	357
Total revenues	147,201	172,694	138,371
Expenditures:			
Current:			
Public ways and facilities:			
Public works, road	202,081	237,934	72,229
Total public ways and facilities	202,081	237,934	72,229
Capital outlay	62,932	62,932	62,885
Total expenditures	265,013	300,866	135,114
Excess (deficiency) of revenues over (under) expenditures	(117,812)	(128,172)	3,257
Other financing sources (uses):			
Transfer In	9,354	19,964	19,964
Transfers out	(1,585)	(1,835)	(1,725)
Total other financing sources (uses)	7,769	18,129	18,239
Net change in fund balances	(110,043)	(110,043)	21,496
Fund balances at the beginning of year	191,767	191,767	191,767
Increase (decrease) in nonspendable inventories		84	84
Fund balances at end of year	\$ 81,724	81,808	213,347

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, 2021

(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	\$ 22,259	1,277	45,995	8,816	78,347
Receivables, net	2,655	298	151	59	3,163
Due from other funds	62		130	314	506
Inventories	1	224		1	226
Prepaid Items	1				1
Total current assets	24,978	1,799	46,276	9,190	82,243
Noncurrent assets:					
Due from other funds	3,164				3,164
Capital assets:					
Land	12,536		1,069	20	13,625
Construction in progress	6,063		3,667	300	10,030
Buildings and improvements	127,928		18,527	721	147,176
Equipment	2,467	367	3,746	671	7,251
Software	297				297
Road infrastructure	25,227				25,227
Sewer infrastructure			110,297		110,297
Accumulated depreciation/amortization	(65,344)	(159)	(58,803)	(766)	(125,072)
Total noncurrent assets	112,338	208	78,503	946	191,995
Total assets	137,316	2,007	124,779	10,136	274,238
DEFERRED OUTFLOWS OF RESOURCES					
Pension:					
Contributions to the pension plan subsequent to the measurement date	1,125			1,387	2,512
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	32			27	59
Changes of assumptions or other inputs	580			520	1,100
Net difference between projected and actual earnings on pension plan investments	1,049			1,406	2,455
Difference between expected and actual experience in the total pension liability	180			259	439
OPEB:					
Contributions to OPEB subsequent to the measurement date	38			53	91
Total deferred outflows of resources	\$ 3,004			3,652	6,656

Continued on next page



COMBINING STATEMENT OF NET POSITION ENTERPRISE FUNDS

June 30, 2021

(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Enterprise Funds
(Continued)					
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 1,286	705	493	20	2,504
Accrued payroll	116			156	272
Due to other funds	256	960	503	349	2,068
Unearned revenue	234				234
Compensated absences	94			130	224
Total current liabilities	1,986	1,665	996	655	5,302
Noncurrent liabilities:					
Compensated absences	160			220	380
Net pension liability	8,992			10,406	19,398
Net OPEB liability	211			250	461
Total noncurrent liabilities	9,363			10,876	20,239
Total liabilities	11,349	1,665	996	11,531	25,541
DEFERRED INFLOWS OF RESOURCES					
Pension:					
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	9			9	18
Differences between expected and actual experience in the total pension liability	227			160	387
Total deferred inflows of resources	236			169	405
NET POSITION					
Net investment in capital assets	109,174	208	78,503	946	188,831
Unrestricted net position	19,561	134	45,280	1,142	66,117
Total net position	\$ 128,735	342	123,783	2,088	254,948

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

ENTERPRISE FUNDS

For the Year Ended June 30, 2021

(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	\$ 14,243	5,412	26,625	10,089	56,369
Other	45	2,814		13	2,872
Total operating revenues	14,288	8,226	26,625	10,102	59,241
Operating expenses:					
Salaries and employee benefits	4,565			6,688	11,253
Repairs and maintenance	2,482	10	8,042	1,386	11,920
Equipment rental	296	25		752	1,073
Sewage processing			18,607		18,607
Contracted services	3,401	3,063		1,079	7,543
Depreciation/amortization	3,361	4	2,819	61	6,245
Utilities	381			76	457
Cost of material		2,008			2,008
Fuel	20	2			22
Other	973	116	2,281	646	4,016
Total operating expenses	15,479	5,228	31,749	10,688	63,144
Operating income (loss)	(1,191)	2,998	(5,124)	(586)	(3,903)
Nonoperating revenues (expenses):					
Grants	6,661			18	6,679
Investment earnings	63	(5)	(136)	2	(76)
Gain (loss) on disposal of assets	(226)				(226)
Total nonoperating revenues (expenses)	6,498	(5)	(136)	20	6,377
Income (loss) before capital contributions and transfers	5,307	2,993	(5,260)	(566)	2,474
Capital contributions	3,100				3,100
Transfers in	52		2,077	3,231	5,360
Transfers out	(131)	(2,793)	(163)	(2,188)	(5,275)
Change in net position	8,328	200	(3,346)	477	5,659
Net position (deficits) at beginning of year	120,407	142	127,129	1,611	249,289
Net position (deficits) at end of year	\$ 128,735	342	123,783	2,088	254,948

Combining Financial Statements - Nonmajor Enterprise Funds

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COMBINING STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

For the Year Ended June 30, 2021

(In Thousands)

	Airport Fund	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Enterprise Funds
Cash flows from operating activities:					
Cash received from customers	\$ 14,352	8,322	26,554	574	49,802
Cash received from other funds		1		9,364	9,365
Cash payments to suppliers	(4,750)	(4,924)	(28,353)	(2,244)	(40,271)
Cash payments to employees	(4,043)			(6,044)	(10,087)
Cash payments to other funds	(2,516)	111	(403)	(1,335)	(4,143)
Other payments		(1)			(1)
Net cash provided (used) by operating activities	3,043	3,509	(2,202)	315	4,665
Cash flows from noncapital financing activities:					
Operating grants	6,674			20	6,694
Transfers from other funds	52		2,077	3,231	5,360
Transfers to other funds	(131)	(2,793)	(163)	(2,188)	(5,275)
Other noncapital increases	134				134
Net cash provided (used) by noncapital financing activities	6,729	(2,793)	1,914	1,063	6,913
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(5,409)	(212)	(2,298)	(300)	(8,219)
Net cash provided (used) by capital and related financing activities	(5,409)	(212)	(2,298)	(300)	(8,219)
Cash flows from investing activities:					
Investment earnings	100	(3)	(12)	17	102
Net increase (decrease) in cash and cash equivalents	4,463	501	(2,598)	1,095	3,461
Cash and cash equivalents - beginning of year	17,796	776	48,593	7,721	74,886
Cash and cash equivalents - end of year	22,259	1,277	45,995	8,816	78,347
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	(1,191)	2,998	(5,124)	(586)	(3,903)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Decrease (increase) in accounts receivable	(9)	96	(71)	(13)	3
Decrease (increase) in due from other funds	(52)	1	(130)	(151)	(332)
Decrease (increase) in inventory		(42)			(42)
Increase (decrease) in accounts payable	316	324	81	11	732
Increase (decrease) in accrued payroll	34			23	57
Increase (decrease) in due to other funds	8	128	223	349	708
Increase (decrease) in unearned revenue	87				87
Increase (decrease) in compensated absences	78			44	122
Pension expense	434			610	1,044
OPEB expense	(23)			(33)	(56)
Depreciation / amortization	3,361	4	2,819	61	6,245
Total adjustments	4,234	511	2,922	901	8,568
Net cash provided (used) by operating activities	3,043	3,509	(2,202)	315	4,665
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable	228		204		432
Governmental contributions of capital assets	\$ 3,100				3,100



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, 2021**
(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
ASSETS				
Current assets:				
Pooled cash and investments	\$ 207,386	18,996	46,602	38,089
Receivables, net	731	869	165	19
Due from other funds	1,774	9,283	4,126	15,642
Inventories		37	1,205	
Total current assets	209,891	29,185	52,098	53,750
Noncurrent assets:				
Due from other funds				
Capital assets:				
Buildings and improvements			2,963	
Equipment		6,672	126,427	
Software		448	213	4,562
Accumulated depreciation/amortization		(3,706)	(83,918)	(4,434)
Total noncurrent assets		3,414	45,685	128
Total assets	209,891	32,599	97,783	53,878
DEFERRED OUTFLOW OF RESOURCES				
Pension:				
Contributions to the pension plan subsequent to the measurement date		8,995	1,512	
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		221	45	
Changes of assumptions or other inputs		3,664	888	
Net difference between projected and actual earnings on pension plan investments		9,104	1,624	
Difference between expected and actual experience in the total pension liability		1,651	285	
OPEB:				
Contributions to OPEB subsequent to the measurement date		339	57	
Total deferred outflow of resources		23,974	4,411	

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COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS

June 30, 2021

(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
(Continued)				
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 7,171	13,768	2,816	43,381
Accrued payroll		1,096	162	
Due to other funds	1,063	1,719	333	72
Unearned revenue		653	1	
Loans payable		209		
Compensated absences		822	95	
Claims and judgments	28,904			
Total current liabilities	37,138	18,267	3,407	43,453
Noncurrent liabilities:				
Loans payable		576		
Compensated absences		1,393	162	
Claims and judgments	168,661			
Net pension liability		70,027	13,029	
Net OPEB liability		1,620	312	
Total noncurrent liabilities	168,661	73,616	13,503	
Total liabilities	205,799	91,883	16,910	43,453
DEFERRED INFLOWS OF RESOURCES				
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		67	14	
Differences between expected and actual experience in the total pension liability		1,189	275	
Total deferred inflows of resources		1,256	289	
NET POSITION				
Net investment in capital assets		3,414	45,685	128
Unrestricted net position	4,092	(39,980)	39,310	10,297
Total net position (deficits)	\$ 4,092	(36,566)	84,995	10,425

Continued on next page ►►

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

June 30, 2021

(In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
ASSETS					
Current assets:					
Pooled cash and investments	\$ 94,686	8,421	20,257	418	434,855
Receivables, net	161	13	35		1,993
Due from other funds	40	1,629	250	20	32,764
Inventories		5			1,247
Total current assets	94,887	10,068	20,542	438	470,859
Noncurrent assets:					
Due from other funds				63	63
Capital assets:					
Buildings and improvements					2,963
Equipment		220	44,477		177,796
Software		4,173	14		9,410
Accumulated depreciation/amortization		(1,149)	(25,573)		(118,780)
Total noncurrent assets		3,244	18,918	63	71,452
Total assets	94,887	13,312	39,460	501	542,311
DEFERRED OUTFLOW OF RESOURCES					
Pension:					
Contributions to the pension plan subsequent to the measurement date		2,274			12,781
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		38			304
Changes of assumptions or other inputs		763			5,315
Net difference between projected and actual earnings on pension plan investments		2,350			13,078
Difference between expected and actual experience in the total pension liability		412			2,348
OPEB:					
Contributions to OPEB subsequent to the measurement date		86			482
Total deferred outflow of resources		5,923			34,308

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COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS

June 30, 2021

(In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 680	43	1		67,860
Accrued payroll		252			1,510
Due to other funds	2,165	387	663		6,402
Unearned revenue					654
Loans payable					209
Compensated absences		301			1,218
Claims and judgments	27,537				56,441
Total current liabilities	30,382	983	664		134,294
Noncurrent liabilities:					
Loans payable					576
Compensated absences		509			2,064
Claims and judgments	65,015				233,676
Net pension liability		16,160			99,216
Net OPEB liability		367			2,299
Total noncurrent liabilities	65,015	17,036			337,831
Total liabilities	95,397	18,019	664		472,125
DEFERRED INFLOWS OF RESOURCES					
Pension:					
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		16			97
Differences between expected and actual experience in the total pension liability		177			1,641
Total deferred inflows of resources		193			1,738
NET POSITION					
Net investment in capital assets		3,244	18,918		71,389
Unrestricted net position	(510)	(2,221)	19,878	501	31,367
Total net position (deficits)	\$ (510)	1,023	38,796	501	102,756

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2021

(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
Operating revenues:				
Charges for current services	\$ 49,432	146,005	38,205	197,498
Other	524	1,251	520	
Total operating revenues	49,956	147,256	38,725	197,498
Operating expenses:				
Salaries and employee benefits		44,625	7,125	
Repairs and maintenance		45,306	8,430	
Equipment rental		95	2	
Contracted services	14,807	35,878	1,678	203,296
Depreciation/amortization		267	12,768	2,077
Utilities		28,484	420	
Cost of material		4,579	170	
Claims and judgments	34,776			
Fuel		314	7,364	
Other		5,021	1,919	
Total operating expenses	49,583	164,569	39,876	205,373
Operating income (loss)	373	(17,313)	(1,151)	(7,875)
Nonoperating revenues (expenses):				
Grants	2,639	4,472	12	
Investment earnings	(264)	(210)	(34)	
Interest expense		(2)		
Gain (loss) on disposal of assets		(4)	1,607	
Total nonoperating revenues (expenses)	2,375	4,256	1,585	
Income (loss) before capital contributions and transfers	2,748	(13,057)	434	(7,875)
Capital contributions		55	5,829	
Transfers in	56	4,642	712	6,030
Transfers out		(1,247)	(198)	
Change in net position	2,804	(9,607)	6,777	(1,845)
Net position (deficits) at beginning of year	1,288	(26,959)	78,218	12,270
Net position (deficits) at end of year	\$ 4,092	(36,566)	84,995	10,425

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COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2021

(In Thousands)

(Continued)	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	\$ 35,536	16,659	6,447		489,782
Other		1,155			3,450
Total operating revenues	35,536	17,814	6,447		493,232
Operating expenses:					
Salaries and employee benefits		10,602			62,352
Repairs and maintenance		27	2,914		56,677
Equipment rental		16			113
Contracted services	12,864	2,390	526		271,439
Depreciation/amortization		533	3,852		19,497
Utilities		62			28,966
Cost of material		8			4,757
Claims and judgments	18,380				53,156
Fuel			1,093		8,771
Other	5	2,024			8,969
Total operating expenses	31,249	15,662	8,385		514,697
Operating income (loss)	4,287	2,152	(1,938)		(21,465)
Nonoperating revenues (expenses):					
Grants		15			7,138
Investment earnings	(129)	6	(27)	(6)	(664)
Interest expense					(2)
Gain (loss) on disposal of assets			359		1,962
Total nonoperating revenues (expenses)	(129)	21	332	(6)	8,434
Income (loss) before capital contributions and transfers	4,158	2,173	(1,606)	(6)	(13,031)
Capital contributions					5,884
Transfers in		594	295		12,329
Transfers out		(326)			(1,771)
Change in net position	4,158	2,441	(1,311)	(6)	3,411
Net position (deficits) at beginning of year	(4,668)	(1,418)	40,107	507	99,345
Net position (deficits) at end of year	\$ (510)	1,023	38,796	501	102,756

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS****For the Year Ended June 30, 2021****(In Thousands)**

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
Cash flows from operating activities:				
Cash received from customers	\$ 149	8,230	1,345	38
Cash received from other funds	49,852	140,604	36,348	201,456
Cash payments to suppliers	(3,703)	(108,971)	(15,776)	(207,338)
Cash payments to employees		(40,473)	(6,515)	
Cash payments to other funds	(12,358)	(5,797)	(5,429)	(456)
Cash paid for claims and judgments	(28,297)			
Other payments			(31)	
Net cash provided (used) by operating activities	5,643	(6,407)	9,942	(6,300)
Cash flows from noncapital financing activities:				
Operating grants	3,438	4,203	12	
Transfers from other funds	56	4,642	712	6,030
Transfer to other funds		(1,247)	(198)	
Principal paid on long-term debt		(332)		
Interest paid on long-term debt		(2)		
Net cash provided (used) by noncapital financing activities	3,494	7,264	526	6,030
Cash flows from capital and related financing activities:				
Capital contributions			5,829	
Acquisition of capital assets		(7)	(12,312)	(872)
Proceeds from sale of assets			2,107	
Net cash provided (used) by capital and related financing activities		(7)	(4,376)	(872)
Cash flows from investing activities:				
Investment earnings	191	(210)	40	
Net increase (decrease) in cash and cash equivalents	9,328	640	6,132	(1,142)
Cash and cash equivalents - beginning of year	198,058	18,356	40,470	39,231
Cash and cash equivalents - end of year	\$ 207,386	18,996	46,602	38,089

Continued on next page ►►

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2021

(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
(Continued)				
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 373	(17,313)	(1,151)	(7,875)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivable	(375)	973	(25)	3
Decrease (increase) in due from other funds	420	455	(1,007)	3,993
Decrease (increase) in inventory		(3)	(252)	
Increase (decrease) in accounts payable	(1,225)	4,116	53	(4,123)
Increase (decrease) in accrued payroll		200	18	
Increase (decrease) in due to other funds	(29)	755	(1,057)	(375)
Increase (decrease) in unearned revenue		150		
Increase (decrease) in compensated absences		292	(7)	
Increase (decrease) in claims and judgments	6,479			
Pension expense		3,920	638	
OPEB expense		(219)	(36)	
Depreciation / amortization		267	12,768	2,077
Total adjustments	5,270	10,906	11,093	1,575
Net cash provided (used) by operating activities	\$ 5,643	(6,407)	9,942	(6,300)
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable			673	
Governmental contributions of capital assets		55		

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COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2021
(In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Funds	Total Internal Service Funds
Cash flows from operating activities:					
Cash received from customers	\$ 20	1,209			10,991
Cash received from other funds	35,483	16,672	6,197		486,612
Cash payments to suppliers	(2,280)	(1,637)	(41)		(339,746)
Cash payments to employees		(9,476)			(56,464)
Cash payments to other funds	(9,989)	(2,764)	(4,221)	(63)	(41,077)
Cash paid for claims and judgments	(19,978)				(48,275)
Other payments					(31)
Net cash provided (used) by operating activities	3,256	4,004	1,935	(63)	12,010
Cash flows from noncapital financing activities:					
Operating grants		15			7,668
Transfers from other funds		594	295		12,329
Transfer to other funds		(326)			(1,771)
Principal paid on long-term debt					(332)
Interest paid on long-term debt					(2)
Net cash provided (used) by noncapital financing activities		283	295		17,892
Cash flows from capital and related financing activities:					
Capital contributions					5,829
Acquisition of capital assets		(904)	(2,406)		(16,501)
Proceeds from sale of assets			512		2,619
Net cash provided (used) by capital and related financing activities		(904)	(1,894)		(8,053)
Cash flows from investing activities:					
Investment earnings	85	13	18	(6)	131
Net increase (decrease) in cash and cash equivalents	3,341	3,396	354	(69)	21,980
Cash and cash equivalents - beginning of year	91,345	5,025	19,903	487	412,875
Cash and cash equivalents - end of year	\$ 94,686	8,421	20,257	418	434,855

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COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2021

(In Thousands)

	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Funds	Total Internal Service Funds
(Continued)					
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ 4,287	2,152	(1,938)		(21,465)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Decrease (increase) in accounts receivable	1				577
Decrease (increase) in due from other funds	(34)	67	(250)	(63)	3,581
Decrease (increase) in inventory		1			(254)
Increase (decrease) in accounts payable	622	27	(25)		(555)
Increase (decrease) in accrued payroll		34			252
Increase (decrease) in due to other funds	(22)	90	296		(342)
Increase (decrease) in unearned revenue					150
Increase (decrease) in compensated absences		146			431
Increase (decrease) in claims and judgments	(1,598)				4,881
Pension expense		1,010			5,568
OPEB expense		(56)			(311)
Depreciation / amortization		533	3,852		19,497
Total adjustments	(1,031)	1,852	3,873	(63)	33,475
Net cash provided (used) by operating activities	\$ 3,256	4,004	1,935	(63)	12,010
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable					673
Governmental contributions capital assets					55



FIDUCIARY FUNDS

Fiduciary funds include the activities of the San Diego County Employees Retirement Association, a fiduciary component unit of the County; and funds which account for resources that are held by the County as a trustee or custodian for outside parties and cannot be used to support the County's programs.

PENSION AND OTHER POSTEMPLOYMENT BENEFITS TRUST FUNDS

San Diego County Employees Retirement Association (SDCERA) Pension Trust Fund

The Pension Trust Fund is used to account for financial activities of the Pension Plan administered by SDCERA.

San Diego County Employees Retirement Association (SDCERA) Other Postemployment Benefits (OPEB) Trust Fund

The SDCERA OPEB Trust Fund is used to account for the financial activities of the OPEB trust for the purpose of holding and investing assets to fund the Retiree Health Program administered by SDCERA

CUSTODIAL FUNDS

Property Tax Collection Funds

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

Other Custodial Funds

The Other Custodial funds account for the receipt, temporary investment, and remittance to individuals, private organizations, or other governments.

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER POSTEMPLOYMENT BENEFITS**

June 30, 2021

(In Thousands)

	San Diego County Employees Retirement Association Pension Trust Fund	San Diego County Employees Retirement Association Other Postemployment Benefits Trust Fund	Total San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Fund
ASSETS			
Pooled cash and investments	\$ 7,642		7,642
Cash with fiscal agents	4,352,167	9,514	4,361,681
Securities lending cash collateral	238,361	520	238,881
Receivables:			
Contributions	6,799		6,799
Accrued interest and dividends	27,318	60	27,378
Settlement of investments sold	923,133	2,029	925,162
Investments at fair value:			
Domestic equity securities	2,320,683	5,064	2,325,747
International equity securities	1,613,354	3,521	1,616,875
Fixed income securities	5,857,578	12,782	5,870,360
Cash and securities for swaps	97,224	212	97,436
Private equity	659,314	1,439	660,753
Private real assets	462,122	1,008	463,130
Real estate	1,001,788	2,186	1,003,974
Capital assets, net	4,387	10	4,397
Total assets	17,571,870	38,345	17,610,215
LIABILITIES			
Collateral payable for securities lending	238,384	520	238,904
Settlement of investments purchased	1,153,468	2,517	1,155,985
Professional services	27,778	61	27,839
Death benefits	1,575		1,575
Retirement benefits	908		908
Refunds to members	1,615		1,615
County advance contribution	10,287	22	10,309
Other liabilities	11,514	34	11,548
Total liabilities	1,445,529	3,154	1,448,683
NET POSITION			
Restricted for:			
Benefits	16,126,341	35,191	16,161,532
Total net position	\$ 16,126,341	35,191	16,161,532

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION PENSION AND OTHER POSTEMPLOYMENT BENEFITS

For the Year Ended June 30, 2021

(In Thousands)

	San Diego County Employees Retirement Association Pension Trust Fund	San Diego County Employees Retirement Association Other Postemployment Benefits Trust Fund	Total San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Fund
ADDITIONS			
Contributions:			
Employer contributions	\$ 615,699	18,859	634,558
Plan member contributions	162,740		162,740
Total contributions	778,439	18,859	797,298
Investment income:			
Net appreciation/(depreciation) in fair value of investments:			
Equity securities	1,458,467	2,761	1,461,228
Fixed income	124,337	235	124,572
Foreign currency	(4,412)	(8)	(4,420)
Real estate & private equity	249,181	472	249,653
Private real assets	46,554	88	46,642
Opportunistic	15,564	29	15,593
Futures	237,988	451	238,439
Swaps	1,046,091	1,980	1,048,071
Total net appreciation/(depreciation) in fair value of investments	3,173,770	6,008	3,179,778
Interest Income:			
Fixed income	108,788	206	108,994
Cash	639	1	640
Total interest income	109,427	207	109,634
Other Additions:			
Dividends	20,276	38	20,314
Real estate income	67,105	127	67,232
Private equity income	3,743	7	3,750
Private real assets income	26,702	51	26,753
Total Other	117,826	223	118,049
Less: Investment expenses	(102,819)	(195)	(103,014)
Net investment income, before securities lending	3,298,204	6,243	3,304,447
Securities lending appreciation/(depreciation)	21		21
Securities lending income	292	1	293
Securities lending rebates and bank charges	137		137
Net securities lending	450	1	451
Net investment income	3,298,654	6,244	3,304,898
Total additions	4,077,093	25,103	4,102,196
DEDUCTIONS			
Benefits:			
Retirement benefits	836,064		836,064
Death benefits	2,422		2,422
Health benefits		14,265	14,265
Total Benefits	838,486	14,265	852,751
Member refunds	6,357		6,357
Administrative expenses	14,913		14,913
Total deductions	859,756	14,265	874,021
Change in net position	3,217,337	10,838	3,228,175
Net position at beginning of year (restated, see Note 34 to the financial statements)	12,909,004	24,353	12,933,357
Net position (deficit) at end of year	\$ 16,126,341	35,191	16,161,532

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS**

June 30, 2021

(In Thousands)

	Property Tax Collection Funds	Other Custodial Funds	Total Custodial Funds
ASSETS			
Pooled cash and investments	\$ 97,080	252,702	349,782
Cash with fiscal agents		7,728	7,728
Investments with fiscal agents		5,572	5,572
Receivables:			
Accounts receivable		4,787	4,787
Investment earnings receivable	1,500	25,377	26,877
Taxes receivable, net	79,669		79,669
Other receivables		325	325
Total assets	178,249	296,491	474,740
LIABILITIES			
Accounts payable	20,589	67,293	87,882
Warrants outstanding		4,907	4,907
Unearned revenue		58,557	58,557
Noncurrent liabilities:			
Due to other governments	79,669		79,669
Total liabilities	100,258	130,757	231,015
NET POSITION			
Restricted for:			
Individuals, organizations and other governments	77,991	165,734	243,725
Total net position	\$ 77,991	165,734	243,725

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS**

For the Year Ended June 30, 2021

(In Thousands)

	Property Tax Collection Funds	Other Custodial Funds	Total Custodial Funds
ADDITIONS			
Contributions:			
Contributions to Investments		2,603,018	2,603,018
Property taxes collected for other governments	\$ 20,610,510		20,610,510
Total contributions	20,610,510	2,603,018	23,213,528
Investment earnings:			
Investment earnings	3,490	(2,478)	1,012
Total additions	20,614,000	2,600,540	23,214,540
DEDUCTIONS			
Distributions from investments		2,545,087	2,545,087
Property taxes distributed to other governments	20,589,329		20,589,329
Total deductions	20,589,329	2,545,087	23,134,416
Change in net position	24,671	55,453	80,124
Net position at beginning of year (restated, see Note 34 to the financial statements)	53,320	110,281	163,601
Net position (deficit) at end of year	\$ 77,991	165,734	243,725