



**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.

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 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. IHSSPA 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 these funds 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.

SANCAL Fund

This fund is used to account for the expenditures of the proceeds from the sale of certificates of participation of the San Diego Capital Asset Leasing Corporation (SANCAL) used to pay construction costs for the County's Youth Transition Campus. This fund is restricted for capital projects per various debt covenants.

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS****June 30, 2022****(In Thousands)**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 478,293	11,217	80,303	569,813
Receivables, net	138,576	162	5,946	144,684
Lease receivables	9,337			9,337
Property taxes receivables, net	1,172			1,172
Due from other funds	15,952	1,316	26,352	43,620
Inventories	1,067			1,067
Deposits with others	8			8
Prepaid items	425			425
Restricted assets:				
Cash with fiscal agents	352			352
Investments with fiscal agents	36,608	96	7,608	44,312
Total assets	681,790	12,791	120,209	814,790
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	24,639		31,469	56,108
Accrued payroll	2,419			2,419
Due to other funds	24,552	43	32,599	57,194
Unearned revenue	9,617		356	9,973
Total liabilities	61,227	43	64,424	125,694
DEFERRED INFLOW OF RESOURCES				
Non-pension:				
Leases	9,278			9,278
Property taxes received in advance	762			762
Unavailable revenue	110,895			110,895
Total deferred inflows of resources	120,935			120,935
FUND BALANCES				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids	425			425
Inventories and deposits with others	1,075			1,075
Restricted for:				
Creditors - Debt service	34,414	12,748		47,162
Creditors - Capital projects			55,785	55,785
Grantors - Housing assistance	10,923			10,923
Laws or regulations of other governments:				
Future road improvements	215,800			215,800
Fund purpose	142,684			142,684
Other purposes	33,828			33,828
Committed to:				
Roadway major maintenance and safety projects	10,269			10,269
Landfill closure, postclosure and landfill maintenance	50,210			50,210
Total fund balances	499,628	12,748	55,785	568,161
Total liabilities, deferred inflows of resources and fund balances	\$ 681,790	12,791	120,209	814,790

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

161

County of San Diego / Annual Comprehensive Financial Report / For the year ended June 30, 2022

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS June 30, 2022 (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	\$ 9,578	6,675	17,062	370
Receivables, net	22	18	3,091	4,826
Lease receivables				
Property taxes receivables, net		67	853	
Due from other funds	1	1		400
Inventories	63		1	
Deposits with others				
Prepaid items				2
Restricted assets:				
Cash with fiscal agents				
Investments with fiscal agents				
Total assets	9,664	6,761	21,007	5,598
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	202	5	3,998	
Accrued payroll			846	
Due to other funds	2	5	1,263	2
Unearned revenue		572	8	
Total liabilities	204	582	6,115	2
DEFERRED INFLOWS OF RESOURCES				
Non-pension:				
Leases				
Property taxes received in advance			575	
Unavailable revenue		67	729	1,406
Total deferred inflows of resources		67	1,304	1,406
FUND BALANCES				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids				2
Inventories and deposits with others	63		1	
Restricted for:				
Creditors - Debt service				
Grantors - Housing assistance				
Laws or regulations of other governments:				
Future road improvements				
Fund purpose	9,397	6,112	13,587	4,188
Other purposes				
Committed to:				
Roadway major maintenance and safety projects				
Landfill postclosure and landfill maintenance				
Total fund balances	9,460	6,112	13,588	4,190
Total liabilities, deferred inflows of resources and fund balances	\$ 9,664	6,761	21,007	5,598

Continued on next page ►►►

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS**
June 30, 2022
(In Thousands)

(Continued)	County Service District Funds	Edgemoor Development Fund	Flood Control District Fund	Harmony Grove Community Facilities District Fund	Housing Authority - Low and Moderate Income Housing Asset Fund
ASSETS					
Pooled cash and investments	\$ 42,086	15,612	34,179	1,334	578
Receivables, net	749	1,156	169	3	19,522
Lease receivables		8,883			
Property taxes receivables, net	125		102		
Due from other funds	222	8,556			50
Inventories	82		3		
Deposits with others					
Prepaid items					
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents				2,372	
Total assets	43,264	34,207	34,453	3,709	20,150
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	3,399		132	17	
Accrued payroll					
Due to other funds	574	16,950	192	54	
Unearned revenue			136		559
Total liabilities	3,973	16,950	460	71	559
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Leases		8,831			
Property taxes received in advance	88		80		
Unavailable revenue	312		82		19,521
Total deferred inflows of resources	400	8,831	162		19,521
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids					
Inventories and deposits with others	82		3		
Restricted for:					
Creditors - Debt service					
Grantors - Housing assistance					
Laws or regulations of other governments:					
Future road improvements					
Fund purpose	38,809	8,426		3,638	70
Other purposes			33,828		
Committed to:					
Roadway major maintenance and safety projects					
Landfill postclosure and landfill maintenance					
Total fund balances	38,891	8,426	33,831	3,638	70
Total liabilities, deferred inflows of resources and fund balances	\$ 43,264	34,207	34,453	3,709	20,150

Continued on next page ►►►

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS

June 30, 2022

(In Thousands)

(Continued)	Housing Authority - Other Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund
ASSETS					
Pooled cash and investments	\$ 7,369	2,597	49,814	15,404	5,531
Receivables, net	5,883	12	812	37	12
Lease receivables			454		
Property taxes receivables, net					25
Due from other funds	17	209	16	1,173	
Inventories				169	65
Deposits with others	8				
Prepaid items	1				
Restricted assets:					
Cash with fiscal agents	352				
Investments with fiscal agents					
Total assets	13,630	2,818	51,096	16,783	5,633
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	797	88	312	485	237
Accrued payroll		165	34		
Due to other funds	195	2,543	93	13	17
Unearned revenue	1,529				
Total liabilities	2,521	2,796	439	498	254
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Leases			447		
Property taxes received in advance					19
Unavailable revenue	20				20
Total deferred inflows of resources	20		447		39
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids	1				
Inventories and deposits with others	8			169	65
Restricted for:					
Creditors - Debt service	157				
Grantors - Housing assistance	10,923				
Laws or regulations of other governments:					
Future road improvements					
Fund purpose		22		16,116	5,275
Other purposes					
Committed to:					
Roadway major maintenance and safety projects					
Landfill postclosure and landfill maintenance			50,210		
Total fund balances	11,089	22	50,210	16,285	5,340
Total liabilities, deferred inflows of resources and fund balances	\$ 13,630	2,818	51,096	16,783	5,633

Continued on next page ►►

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS**
June 30, 2022
(In Thousands)

(Continued)	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
ASSETS					
Pooled cash and investments	\$ 6,486	30,550	233,068		478,293
Receivables, net	810	69	83,802	17,583	138,576
Lease receivables					9,337
Property taxes receivables, net					1,172
Due from other funds	65		5,242		15,952
Inventories			684		1,067
Deposits with others					8
Prepaid items			422		425
Restricted assets:					
Cash with fiscal agents					352
Investments with fiscal agents				34,236	36,608
Total assets	7,361	30,619	323,218	51,819	681,790
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	238	536	14,189	4	24,639
Accrued payroll	36		1,338		2,419
Due to other funds	62	21	2,566		24,552
Unearned revenue	43		6,770		9,617
Total liabilities	379	557	24,863	4	61,227
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Leases					9,278
Property taxes received in advance					762
Unavailable revenue			71,180	17,558	110,895
Total deferred inflows of resources			71,180	17,558	120,935
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids			422		425
Inventories and deposits with others			684		1,075
Restricted for:					
Creditors - Debt service				34,257	34,414
Grantors - Housing assistance					10,923
Laws or regulations of other governments:					
Future road improvements			215,800		215,800
Fund purpose	6,982	30,062			142,684
Other purposes					33,828
Committed to:					
Roadway major maintenance and safety projects			10,269		10,269
Landfill postclosure and landfill maintenance					50,210
Total fund balances	6,982	30,062	227,175	34,257	499,628
Total liabilities, deferred inflows of resources and fund balances	\$ 7,361	30,619	323,218	51,819	681,790

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DEBT SERVICE FUNDS
June 30, 2022
(In Thousands)**

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
ASSETS				
Pooled cash and investments	\$ 115	4,249	6,853	11,217
Receivables, net		10	152	162
Due from other funds	1,316			1,316
Restricted assets:				
Investments with fiscal agents	9	4	83	96
Total assets	1,440	4,263	7,088	12,791
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Due to other funds	43			43
Total liabilities	43			43
FUND BALANCES				
Restricted for:				
Creditors - Debt service	1,397	4,263	7,088	12,748
Total fund balances	1,397	4,263	7,088	12,748
Total liabilities, deferred inflows of resources and fund balances	\$ 1,440	4,263	7,088	12,791

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
June 30, 2022
(In Thousands)

	Capital Outlay Fund	Harmony Grove Community Facilities District Fund	SANCAL Fund	Total Capital Projects Funds
ASSETS				
Pooled cash and investments	\$ 27,750		52,553	80,303
Receivables, net	5,946			5,946
Due from other funds	26,352			26,352
Restricted assets				
Investments with fiscal agents		7,589	19	7,608
Total assets	60,048	7,589	52,572	120,209
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	27,093		4,376	31,469
Due to other funds	32,599			32,599
Unearned revenue	356			356
Total liabilities	60,048		4,376	64,424
FUND BALANCES				
Restricted for:				
Creditors - Capital projects		7,589	48,196	55,785
Total fund balances		7,589	48,196	55,785
Total liabilities, deferred inflows of resources and fund balances	\$ 60,048	7,589	52,572	120,209

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2022

(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 63,501			63,501
Licenses, permits and franchise fees	12,989			12,989
Fines, forfeitures and penalties	399			399
Revenue from use of money and property	(8,190)	5,886	(1,338)	(3,642)
Aid from other governmental agencies:				
State	109,265		30,009	139,274
Federal	185,548		370	185,918
Other	8,361		259	8,620
Charges for current services	38,351		913	39,264
Other	37,309	5,637	24	42,970
Total revenues	447,533	11,523	30,237	489,293
Expenditures:				
Current:				
General government	474	5,740	668	6,882
Public protection	9,380			9,380
Public ways and facilities	88,749			88,749
Health and sanitation	23,826			23,826
Public assistance	207,448			207,448
Education	55,242			55,242
Recreation and cultural	3,670			3,670
Capital outlay	55,735		178,182	233,917
Debt service:				
Principal	19,711	59,300		79,011
Interest	17,265	23,311		40,576
Bond issuance costs		588		588
Total expenditures	481,500	88,939	178,850	749,289
Excess (deficiency) of revenues over (under) expenditures	(33,967)	(77,416)	(148,613)	(259,996)
Other financing sources (uses):				
Sale of capital assets	15			15
Issuance of leases:				
Leases	257			257
Issuance of bonds, loans and financed purchases:				
Face value of bonds issued			49,060	49,060
Premium on issuance of bonds		3,891	10,940	14,831
Transfers in	51,949	76,406	136,812	265,167
Transfers out	(16,479)			(16,479)
Total other financing sources (uses)	35,742	80,297	196,812	312,851
Net change in fund balances	1,775	2,881	48,199	52,855
Fund balances at beginning of year	498,015	9,867	7,586	515,468
Increase (decrease) in nonspendable inventories	(162)			(162)
Fund balances at end of year	\$ 499,628	12,748	55,785	568,161

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**NONMAJOR GOVERNMENTAL FUNDS****SPECIAL REVENUE FUNDS****For the Year Ended June 30, 2022****(In Thousands)**

	Asset Forfeiture Program Fund	Community Facilities District Funds Other	County Library Fund	County Low and Moderate Income Housing Asset Fund
Revenues:				
Taxes		2,512	43,661	
Licenses, permits and franchise fees				
Fines, forfeitures and penalties	\$ 262	7		
Revenue from use of money and property	(203)	(143)	(348)	2
Aid from other governmental agencies:				
State			344	
Federal	2,289		3,485	
Other			7,689	
Charges for current services			170	
Other			166	
Total revenues	2,348	2,376	55,167	2
Expenditures:				
Current:				
General government				
Public protection	640	714		
Public ways and facilities				
Health and sanitation				
Public assistance				14
Education			55,242	
Recreation and cultural		95		
Capital outlay			580	
Debt service:				
Principal			522	
Interest			3	
Total expenditures	640	809	56,347	14
Excess (deficiency) of revenues over (under) expenditures	1,708	1,567	(1,180)	(12)
Other financing sources (uses):				
Sale of capital assets	15			
Issuance of leases:				
Leases			257	
Transfers in			22	
Transfers out	(11)	(160)	(1,272)	
Total other financing sources (uses)	4	(160)	(993)	
Net change in fund balances	1,712	1,407	(2,173)	(12)
Fund balances at beginning of year	7,746	4,705	15,763	4,202
Increase (decrease) in nonspendable inventories	2		(2)	
Fund balances at end of year	\$ 9,460	6,112	13,588	4,190

Continued on next page ►►

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

169

County of San Diego / Annual Comprehensive Financial Report / For the year ended June 30, 2022

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2022

(In Thousands)

(Continued)	County Service District Funds	Edgemoor Development Fund	Flood Control District Fund	Harmony Grove Community Facilities District Fund	Housing Authority - Low and Moderate Income Housing Asset Fund
Revenues:					
Taxes	\$ 9,051		5,980	837	
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	(774)	44	(827)	(29)	(12)
Aid from other governmental agencies:					
State	31		33		
Federal	5,953	1,085			
Other	53		31		
Charges for current services	10,655		856	12	
Other	1,166	1	83		
Total revenues	26,135	1,130	6,156	820	(12)
Expenditures:					
Current:					
General government	178	68			
Public protection	1,824		4,775		
Public ways and facilities	1,701			7,559	
Health and sanitation	13,985				
Public assistance					1
Education					
Recreation and cultural	2,994				
Capital outlay			665		
Debt service:					
Principal			34		
Interest					
Total expenditures	20,682	68	5,474	7,559	1
Excess (deficiency) of revenues over (under) expenditures	5,453	1,062	682	(6,739)	(13)
Other financing sources (uses):					
Sale of capital assets					
Issuance of leases:					
Leases					
Transfers in			2,167		
Transfers out	(2,895)	(8,394)			
Total other financing sources (uses)	(2,895)	(8,394)	2,167		
Net change in fund balances	2,558	(7,332)	2,849	(6,739)	(13)
Fund balances at beginning of year	36,337	15,758	31,009	10,377	83
Increase (decrease) in nonspendable inventories	(4)		(27)		
Fund balances at end of year	\$ 38,891	8,426	33,831	3,638	70

Continued on next page ►►

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**NONMAJOR GOVERNMENTAL FUNDS****SPECIAL REVENUE FUNDS****For the Year Ended June 30, 2022****(In Thousands)**

(Continued)	Housing Authority - Other Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Inmate Welfare Program Fund	Lighting Maintenance District Fund
Revenues:					
Taxes					1,460
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	\$ 1,056	(42)	(811)	(103)	(120)
Aid from other governmental agencies:					
State			696		8
Federal	166,629		17		
Other	362				2
Charges for current services	3,978	1,843	44		890
Other	126			22	
Total revenues	172,151	1,801	(54)	(81)	2,240
Expenditures:					
Current:					
General government					
Public protection				1,378	
Public ways and facilities					2,095
Health and sanitation			7,361		
Public assistance	172,284	35,149			
Education					
Recreation and cultural					
Capital outlay					
Debt service:					
Principal	154	106			517
Interest	10	3			4
Total expenditures	172,448	35,258	7,361	1,378	2,616
Excess (deficiency) of revenues over (under) expenditures	(297)	(33,457)	(7,415)	(1,459)	(376)
Other financing sources (uses):					
Sale of capital assets					
Issuance of leases:					
Leases					
Transfers in		33,378	4	2,698	
Transfers out	(458)		(44)	(1,000)	
Total other financing sources (uses)	(458)	33,378	(40)	1,698	
Net change in fund balances	(755)	(79)	(7,455)	239	(376)
Fund balances at beginning of year	11,844	101	57,665	16,142	5,729
Increase (decrease) in nonspendable inventories				(96)	(13)
Fund balances at end of year	\$ 11,089	22	50,210	16,285	5,340

Continued on next page ►►

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

171

County of San Diego / Annual Comprehensive Financial Report / For the year ended June 30, 2022

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2022

(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					63,501
Licenses, permits and franchise fees		5,134	7,855		12,989
Fines, forfeitures and penalties	\$ 130				399
Revenue from use of money and property	(191)	(671)	(5,076)	58	(8,190)
Aid from other governmental agencies:					
State	239		107,914		109,265
Federal			6,090		185,548
Other			224		8,361
Charges for current services	3,387		16,516		38,351
Other			275	35,470	37,309
Total revenues	3,565	4,463	133,798	35,528	447,533
Expenditures:					
Current:					
General government				228	474
Public protection	49				9,380
Public ways and facilities			77,394		88,749
Health and sanitation	2,480				23,826
Public assistance					207,448
Education					55,242
Recreation and cultural		581			3,670
Capital outlay	165		54,325		55,735
Debt service:					
Principal			93	18,285	19,711
Interest			1	17,244	17,265
Total expenditures	2,694	581	131,813	35,757	481,500
Excess (deficiency) of revenues over (under) expenditures	871	3,882	1,985	(229)	(33,967)
Other financing sources (uses):					
Sale of capital assets					15
Issuance of leases:					
Leases					257
Transfers in	7		13,673		51,949
Transfers out	(89)	(348)	(1,808)		(16,479)
Total other financing sources (uses)	(82)	(348)	11,865		35,742
Net change in fund balances	789	3,534	13,850	(229)	1,775
Fund balances at beginning of year	6,193	26,528	213,347	34,486	498,015
Increase (decrease) in nonspendable inventories			(22)		(162)
Fund balances at end of year	\$ 6,982	30,062	227,175	34,257	499,628

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**NONMAJOR GOVERNMENTAL FUNDS****DEBT SERVICE FUNDS****For the Year Ended June 30, 2022****(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	\$ 83	5,651	152	5,886
Other	5,637			5,637
Total revenues	5,720	5,651	152	11,523
Expenditures:				
Current:				
General government		5,721	19	5,740
Debt service:				
Principal	59,300			59,300
Interest	22,153	171	987	23,311
Bond issuance costs			588	588
Total expenditures	81,453	5,892	1,594	88,939
Excess (deficiency) of revenues over (under) expenditures	(75,733)	(241)	(1,442)	(77,416)
Other financing sources (uses):				
Issuance of bonds, loans and financed purchases:				
Premium on issuance of bonds			3,891	3,891
Transfers in	76,406			76,406
Total other financing sources (uses)	76,406		3,891	80,297
Net change in fund balances	673	(241)	2,449	2,881
Fund balances at beginning of year	724	4,504	4,639	9,867
Fund balances at end of year	\$ 1,397	4,263	7,088	12,748

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

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

For the Year Ended June 30, 2022

(In Thousands)

	Capital Outlay Fund	Harmony Grove Community Facilities District Fund	SANCAL Fund	Total Capital Projects Funds
Revenues:				
Revenue from use of money and property		3	(1,341)	(1,338)
Aid from other governmental agencies:				
State	\$ 30,009			30,009
Federal	370			370
Other	259			259
Charges for current services	913			913
Other	24			24
Total revenues	31,575	3	(1,341)	30,237
Expenditures:				
Current:				
General government	668			668
Capital outlay	167,719		10,463	178,182
Total expenditures	168,387		10,463	178,850
Excess (deficiency) of revenues over (under) expenditures	(136,812)	3	(11,804)	(148,613)
Other financing sources (uses):				
Issuance of bonds, loans and financed purchases:				
Face value of bonds issued			49,060	49,060
Premium on issuance of bonds			10,940	10,940
Transfers in	136,812			136,812
Total other financing sources (uses)	\$ 136,812		60,000	196,812
Net change in fund balances		3	48,196	48,199
Fund balances at beginning of year		7,586		7,586
Fund balances at end of year		7,589	48,196	55,785

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL****ASSET FORFEITURE PROGRAM FUND****For the Year Ended June 30, 2022****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties			262
Revenue from use of money and property			(203)
Aid from other governmental agencies:			
Federal			2,289
Total revenues			2,348
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	\$ 779	779	207
District attorney asset forfeiture program - state	100	100	46
District attorney asset forfeiture program - US Treasury	50	50	
Probation asset forfeiture program	100	100	
Sheriff's asset forfeiture program	1,152	1,152	387
Sheriff's asset forfeiture State	1,100	1,100	
Total public protection	3,281	3,281	640
Capital outlay	250	250	
Total expenditures	3,531	3,531	640
Excess (deficiency) of revenues over (under) expenditures	(3,531)	(3,531)	1,708
Other financing sources (uses):			
Sale of capital assets			15
Transfers out	(150)	(150)	(11)
Total other financing sources (uses)	(150)	(150)	4
Net change in fund balances	(3,681)	(3,681)	1,712
Fund balances at beginning of year	7,746	7,746	7,746
Increase (decrease) in nonspendable inventories		2	2
Fund balances at end of year	\$ 4,065	4,067	9,460

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

COMMUNITY FACILITIES DISTRICT FUNDS - OTHER

For the Year Ended June 30, 2022

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,778	1,778	2,512
Fines, forfeitures and penalties			7
Revenue from use of money and property	19	19	(143)
Aid from other governmental agencies:			
Other	424	424	
Total revenues	2,221	2,221	2,376
Expenditures:			
Current:			
Public protection:			
Horse Creek Ridge CFD 13-01 Special Tax C	338	338	
SDCFPD CFD 04-01 SPECIAL TAX A	5	5	
SDCFPD EOM CFD 09-01 SPECIAL TAX A	130	130	103
SDCFPD EOM CFD 09-01 SPECIAL TAX B	619	619	611
Total public protection	1,092	1,092	714
Recreation and cultural:			
Horse Creek Ridge CFD 13-01 Interim	571	571	75
Horse Creek Ridge CFD 13-01 Special Tax A	129	129	14
Sweetwater pl maint CFD 19-02 Special Tax	153	153	6
Total recreation and cultural	853	853	95
Total expenditures	1,945	1,945	809
Excess (deficiency) of revenues over (under) expenditures	276	276	1,567
Other financing sources (uses):			
Transfers In	4	4	
Transfers out	(286)	(286)	(160)
Total other financing sources (uses)	(282)	(282)	(160)
Net change in fund balances	(6)	(6)	1,407
Fund balances at the beginning of the year	4,705	4,705	4,705
Fund balances at end of the year	\$ 4,699	4,699	6,112

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
COUNTY LIBRARY FUND**
For the Year Ended June 30, 2022
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 42,382	42,382	43,661
Revenue from use of money and property	105	105	(348)
Aid from other governmental agencies:			
State	267	477	344
Federal	561	4,809	3,485
Other	5,563	5,563	7,689
Charges for current services	238	238	170
Other	294	294	166
Total revenues	49,410	53,868	55,167
Expenditures:			
Current:			
Education:			
County library	58,296	62,847	55,242
Total education	58,296	62,847	55,242
Capital outlay	1,150	1,149	580
Debt service:			
Principal	522	522	522
Interest			3
Total expenditures	59,968	64,518	56,347
Excess (deficiency) of revenues over (under) expenditures	(10,558)	(10,650)	(1,180)
Other financing sources (uses):			
Issuance of leases:			
Leases			257
Transfers In		22	22
Transfers out	(2,262)	(2,571)	(1,272)
Total other financing sources (uses)	(2,262)	(2,549)	(993)
Net change in fund balances	(12,820)	(13,199)	(2,173)
Fund balances at beginning of year	15,763	15,763	15,763
Increase (decrease) in nonspendable inventories		(2)	(2)
Fund balances at end of year	\$ 2,943	2,562	13,588

**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, 2022

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 5	5	2
Aid from other governmental agencies:			
Other	22	22	
Total revenues	27	27	2
Expenditures:			
Current:			
Public assistance:			
CSHAF Gillespie housing	25	25	13
CSHAF USDRIP housing	4	4	1
Total public assistance	29	29	14
Total expenditures	29	29	14
Excess (deficiency) of revenues over (under) expenditures	(2)	(2)	(12)
Net change in fund balances	(2)	(2)	(12)
Fund balances at beginning of year	4,202	4,202	4,202
Fund balances at end of year	\$ 4,200	4,200	4,190

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
COUNTY SERVICE DISTRICT FUNDS
For the Year Ended June 30, 2022
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 7,508	7,512	9,051
Revenue from use of money and property	805	567	(774)
Aid from other governmental agencies:			
State	19	19	31
Federal	4,846	4,846	5,953
Other	135	35	53
Charges for current services	9,645	9,984	10,655
Other	302	302	1,166
Total revenues	23,260	23,265	26,135
Expenditures:			
Current:			
General government:			
CSA 135 Zone B Del Mar Regional Communication System	51	50	37
CSA 135 Zone F Poway Regional Communication System	170	170	94
CSA 135 Zone H Solana Beach Regional Communication System	64	64	40
CSA 135 Zone K Borrego Springs Regional Communication System	9	9	7
Total general government	294	293	178
Public protection:			
CSA 135 EMS fire protection			37
CSA 135 Jacumba fire med service zone			2
San Diego County Fire Protection District	1,399	1,403	1,086
SDCFPD Mt Laguna	17	17	7
SDCFPD Palomar	65	64	51
SDCFPD Descanso	60	60	35
SDCFPD Dulzura	13	13	13
SDCFPD Tecate	13	13	13
SDCFPD Potrero	16	16	16
SDCFPD Jacumba	17	17	13
SDCFPD Rural West	495	495	410
SDCFPD Yuima	50	50	50
SDCFPD Julian	123	123	91
Total public protection	\$ 2,268	2,271	1,824

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, 2022

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Public ways and facilities:			
PRD 6 Pauma Valley	\$ 291	291	14
PRD 8 Magee RD-PALA	342	342	11
PRD 9 B Santa Fe	159	159	9
PRD 10 Davis Dr	36	36	6
PRD 11 A Bernardo RD	50	50	5
PRD 11 C Bernardo RD	6	6	4
PRD 11 D Bernardo RD	26	26	4
PRD 12 Lomair	180	180	34
PRD 13 A Pala Mesa	219	219	37
PRD 13 B Stewart Canyon	34	34	5
PRD 16 Wynola	175	175	108
PRD 18 Harrison Park	259	259	243
PRD 20 Daily Road	418	420	345
PRD 21 Pauma Heights	794	794	36
PRD 22 W Dougherty St	5	5	3
PRD 23 Rock Terrace RD	34	34	2
PRD 24 MT Whitney RD	76	76	4
PRD 30 Royal Oaks-Carroll	42	42	10
PRD 38 Gay Rio Terrace	50	50	8
PRD 45 Rincon Springs	34	34	6
PRD 46 Rocosco Road	28	28	5
PRD 49 Sunset Knolls Road	58	58	8
PRD 50 Knoll Park Lane	30	30	2
PRD 53 Knoll Park Lane EX	132	132	3
PRD 54 Mt Helix	83	83	5
PRD 55 Rainbow Crest	400	400	35
PRD 60 River Drive	31	31	5
PRD 61 Green Meadow Way	187	187	6
PRD 63 Hillview Road	593	593	14
PRD 70 El Camino Corto	38	38	9
PRD 75 A Gay Rio Drive	42	42	4
PRD 75 B Gay Rio Drive	39	39	5
PRD 76 Kingford Ct	17	17	4
PRD 77 Montiel Truck Trail	162	162	14
PRD 78 Gardena Way	82	82	2
PRD 80 Harris Truck Trail	255	255	8
PRD 88 East Fifth St	27	27	4
PRD 90 South Cordoba	\$ 27	27	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, 2022**

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
PRD 94 Roble Grande Road	\$ 503	503	7
PRD 95 Valle Del Sol	310	310	7
PRD 99 Via Allondra Del Corvo	45	45	5
PRD 101 A Hi Ridge Rd	37	37	10
PRD 101 Johnson Lake	74	74	8
PRD 102 Mtn Meadow	169	169	15
PRD 103 Alto Drive	160	160	8
PRD 104 Artesian Rd	51	51	41
PRD 105 A Alta Loma Dr	76	76	8
PRD 105 Alta Loma Dr	71	71	9
PRD 106 Garrison Way ET AL	50	50	6
PRD 117 Legend Rock	352	352	10
PRD 123 Mizpah Lane	39	39	4
PRD 125 Wrightwood Road	23	23	3
PRD 126 Sandhurst Way	7	7	3
PRD 127 Singing Trails Dr	14	14	4
PRD 130 Wilkes Road	269	269	18
PRD 133 Ranch Creek Road	98	98	6
PRD 134 Kenora Lane	90	90	21
PRD 1003 Alamo Way	20	20	5
PRD 1005 Eden Valley Lane	99	99	5
PRD 1008 Canter	6	6	3
PRD 1010 Alpine Highlands	417	417	402
PRD 1011 La Cuesta	77	77	2
PRD 1012 Millar	74	74	5
PRD 1013 Singing Trails	56	56	7
PRD 1014 Lavender Pt Lane	24	24	3
PRD 1015 Landavo Drive ET AL	50	50	14
PRD 1016 El Sereno Way	88	88	7
PRD 1017 Kalbaugh-Haley-Toub St	57	57	26
Total public ways and facilities	8,867	8,869	1,701
Health and sanitation:			
CSA 17 San Dieguito Ambulance	5,690	11,503	5,386
CSA 69 Heartland Paramedics	8,931	18,548	8,584
PRD 122 Otay Mesa East	7	7	
PRD 136 Sundance Detention Basin	24	24	15
Total health and sanitation	\$ 14,652	30,082	13,985

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, 2022**

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Recreation and cultural:			
CSA 26 LMD Zone 2 Julian	\$ 50	50	28
CSA 26 Rancho San Diego	172	179	100
CSA 26 San Diego landscape maintenance	136	136	105
CSA 81 Fallbrook Park	216	301	292
CSA 83 San Dieguito Local Park	1,182	1,205	655
CSA 83A 4S Ranch Park	783	845	797
CSA 128 San Miguel Park	405	517	505
CSA 138 Valley Center Park	364	364	203
PRD 26 A Cottonwood Village	240	240	145
PRD 26 B Monte Vista	185	185	164
Total recreation and cultural	3,733	4,022	2,994
Debt service:			
Principal	23	23	
Total expenditures	29,837	45,560	20,682
Excess (deficiency) of revenues over (under) expenditures	(6,577)	(22,295)	5,453
Other financing sources (uses):			
Transfers In	15,130	300	
Transfers out	(10,455)	(4,687)	(2,895)
Total other financing sources (uses)	4,675	(4,387)	(2,895)
Net change in fund balances	(1,902)	(26,682)	2,558
Fund balances at beginning of year	36,337	36,337	36,337
Increase (decrease) in nonspendable inventories		(4)	(4)
Fund balances at end of year	\$ 34,435	9,651	38,891

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
EDGEMOOR DEVELOPMENT FUND
For the Year Ended June 30, 2022
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 569	569	44
Aid from other governmental agencies:			
Federal	1,377	1,377	1,085
Other			1
Total revenues	1,946	1,946	1,130
Expenditures:			
Current:			
General government:			
Edgemoor development fund	232	232	68
Total general government	232	232	68
Total expenditures	232	232	68
Excess (deficiency) of revenues over (under) expenditures	1,714	1,714	1,062
Other financing sources (uses):			
Transfers out	(8,566)	(8,566)	(8,394)
Total other financing sources (uses)	(8,566)	(8,566)	(8,394)
Net change in fund balances	(6,852)	(6,852)	(7,332)
Fund balances at beginning of year	15,758	15,758	15,758
Fund balances at end of year	\$ 8,906	8,906	8,426

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

FLOOD CONTROL DISTRICT FUND

For the Year Ended June 30, 2022

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,944	4,944	5,980
Revenue from use of money and property	114	114	(827)
Aid from other governmental agencies:			
State			33
Other	160	160	31
Charges for current services	275	276	856
Other			83
Total revenues	5,493	5,494	6,156
Expenditures:			
Current:			
Public protection:			
Flood control district	18,166	19,045	4,672
Stormwater maintenance, Blackwolf	13	13	1
Stormwater maintenance, Lake Rancho Viejo	170	169	101
Stormwater maintenance, Ponderosa Estates	13	13	1
Total public protection	18,362	19,240	4,775
Capital outlay	665	665	665
Debt service:			
Principal	34	34	34
Total expenditures	19,061	19,939	5,474
Excess (deficiency) of revenues over (under) expenditures	(13,568)	(14,445)	682
Other financing sources (uses):			
Transfers In	1,290	2,167	2,167
Total other financing sources (uses)	1,290	2,167	2,167
Net change in fund balances	(12,278)	(12,278)	2,849
Fund balances at beginning of year	31,009	31,009	31,009
Increase (decrease) in nonspendable inventories		(27)	(27)
Fund balances at end of year	\$ 18,731	18,704	33,831

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL****HARMONY GROVE COMMUNITY FACILITIES DISTRICT FUND****For the Year Ended June 30, 2022****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 816	816	837
Revenue from use of money and property	17	17	(29)
Aid from other governmental agencies:			
Charges for current services	37	37	12
Total revenues	870	870	820
Expenditures:			
Current:			
Public protection:			
Harmony Grove CFD 08-01 flood control spec tax B	250	250	
Total public protection	250	250	
Public ways and facilities:			
Harmony Grove CFD 08-01 oth svcs spec tax B	454	454	145
Harmony Grove CFD 08-01 fire protection	455	455	438
Harmony Grove CFD 08-01 improvement	9,304	9,304	6,976
Total public ways and facilities	10,213	10,213	7,559
Total expenditures	10,463	10,463	7,559
Excess (deficiency) of revenues over (under) expenditures	(9,593)	(9,593)	(6,739)
Net change in fund balances	(9,593)	(9,593)	(6,739)
Fund balance at beginning of year	10,377	10,377	10,377
Fund balances at end of year	\$ 784	784	3,638

**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, 2022

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 15	15	(12)
Aid from other governmental agencies:			
Other	11	11	
Total revenues	26	26	(12)
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			(13)
Net change in fund balances			(13)
Fund balances at beginning of year	83	83	83
Fund balances at end of year	\$ 83	83	70

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL****HOUSING AUTHORITY - OTHER FUND****For the Year Ended June 30, 2022****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,278	1,278	1,056
Aid from other governmental agencies:			
Federal	174,970	174,970	166,629
Other	5,189	5,189	362
Charges for current services	4,320	4,320	3,978
Other	2,557	2,557	126
Total revenues	188,314	188,314	172,151
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	189,407	189,017	172,284
Total public assistance	189,407	189,017	172,284
Debt service:			
Principal	165	165	154
Interest	16	16	10
Total expenditures	189,588	189,198	172,448
Excess (deficiency) of revenues over (under) expenditures	(1,274)	(884)	(297)
Other financing sources (uses):			
Transfers out	(191)	(581)	(458)
Total other financing sources (uses)	(191)	(581)	(458)
Net change in fund balances	(1,465)	(1,465)	(755)
Fund balances at beginning of year	11,844	11,844	11,844
Fund balances at end of year	\$ 10,379	10,379	11,089

**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, 2022

(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	\$ 1,711	1,711	1,843
Total revenues	1,711	1,711	1,801
Expenditures:			
Current:			
Public assistance:			
IHSS public authority	37,445	37,445	35,149
Total public assistance	37,445	37,445	35,149
Debt service:			
Principal	106	106	106
Interest			3
Total expenditures	37,551	37,551	35,258
Excess (deficiency) of revenues over (under) expenditures	(35,840)	(35,840)	(33,457)
Other financing sources (uses):			
Transfers In	35,837	35,837	33,378
Total other financing sources (uses)	35,837	35,837	33,378
Net change in fund balances	(3)	(3)	(79)
Fund balances at beginning of year	101	101	101
Fund balances at end of year	\$ 98	98	22

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL****INACTIVE WASTESITES FUND****For the Year Ended June 30, 2022****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 245	245	(811)
Aid from other governmental agencies:			
State	375	375	696
Federal	44	43	17
Charges for current services	5,895	5,895	44
Total revenues	6,559	6,558	(54)
Expenditures:			
Current:			
Health and sanitation:			
Duck pond landfill cleanup	15	15	
Inactive waste site management	8,709	8,712	7,361
Total health and sanitation	8,724	8,727	7,361
Total expenditures	8,724	8,727	7,361
Excess (deficiency) of revenues over (under) expenditures	(2,165)	(2,169)	(7,415)
Other financing sources (uses):			
Transfers In		4	4
Transfers out	(57)	(57)	(44)
Total other financing sources (uses)	(57)	(53)	(40)
Net change in fund balances	(2,222)	(2,222)	(7,455)
Fund balances at beginning of year	57,665	57,665	57,665
Fund balances at end of year	\$ 55,443	55,443	50,210

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

INMATE WELFARE PROGRAM FUND

For the Year Ended June 30, 2022

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 152	152	(103)
Aid from other governmental agencies:			
Other	20	20	22
Total revenues	172	172	(81)
Expenditures:			
Current:			
Public protection:			
Probation inmate welfare	2	2	
Sheriff's inmate welfare - adult detention	4,134	4,133	1,378
Total public protection	4,136	4,135	1,378
Total expenditures	4,136	4,135	1,378
Excess (deficiency) of revenues over (under) expenditures	(3,964)	(3,963)	(1,459)
Other financing sources (uses):			
Transfers In	3,126	3,125	2,698
Transfers out	(1,688)	(1,688)	(1,000)
Total other financing sources (uses)	1,438	1,437	1,698
Net change in fund balances	(2,526)	(2,526)	239
Fund balances at beginning of year	16,142	16,142	16,142
Increase (decrease) in nonspendable inventories		(96)	(96)
Fund balances at end of year	\$ 13,616	13,520	16,285

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
LIGHTING MAINTENANCE DISTRICT FUND
For the Year Ended June 30, 2022
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,332	1,332	1,460
Revenue from use of money and property	78	78	(120)
Aid from other governmental agencies:			
State	8	8	8
Other			2
Charges for current services	855	855	890
Total revenues	2,273	2,273	2,240
Expenditures:			
Current:			
Public ways and facilities:			
San Diego lighting maintenance	2,805	2,805	2,095
Total public ways and facilities	2,805	2,805	2,095
Debt service:			
Principal	515	515	517
Interest	11	11	4
Total expenditures	3,331	3,331	2,616
Excess (deficiency) of revenues over (under) expenditures	(1,058)	(1,058)	(376)
Net change in fund balances	(1,058)	(1,058)	(376)
Fund balances at beginning of year	5,729	5,729	5,729
Increase (decrease) in nonspendable inventories		(13)	(13)
Fund balances at end of year	\$ 4,671	4,658	5,340

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

BUDGET AND ACTUAL

OTHER SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2022

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 96	96	130
Revenue from use of money and property			(191)
Aid from other governmental agencies:			
State	236	236	239
Charges for current services	3,354	3,354	3,387
Total revenues	3,686	3,686	3,565
Expenditures:			
Current:			
Public protection:			
Agriculture, weights and measures - fish and game	18	18	18
Grazing advisory board	9	9	
Public works, survey	270	270	31
Total public protection	297	297	49
Health and sanitation:			
Sanitation - waste planning and recycling	4,241	4,249	2,480
Total health and sanitation	4,241	4,249	2,480
Capital outlay	165	165	165
Total expenditures	4,703	4,711	2,694
Excess (deficiency) of revenues over (under) expenditures	(1,017)	(1,025)	871
Other financing sources (uses):			
Transfers in		7	7
Transfers out	(78)	(77)	(89)
Total other financing sources (uses)	(78)	(70)	(82)
Net change in fund balances	(1,095)	(1,095)	789
Fund balances at beginning of year	6,193	6,193	6,193
Fund balances at end of year	\$ 5,098	5,098	6,982

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL****PARK LAND DEDICATION FUND****For the Year Ended June 30, 2022****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 750	750	5,134
Revenue from use of money and property	37	37	(671)
Aid from other governmental agencies:			
Total revenues	787	787	4,463
Expenditures:			
Current:			
Recreation and cultural:			
PLD administrative fee	751	751	36
Local Park Planning Area 15 Sweetwater	2	2	1
Local Park Planning Area 20 Spring Valley	1	1	(1)
Local Park Planning Area 25 Lakeside	5	5	
Local Park Planning Area 26 Crest	1	1	
Local Park Planning Area 27 Alpine	4	904	535
Local Park Planning Area 28 Ramona	117	1,017	2
Local Park Planning Area 29 Escondido	1	1	
Local Park Planning Area 30 San Marcos	2	2	
Local Park Planning Area 31 San Dieguito	2	2	2
Local Park Planning Area 32 Carlsbad	2	2	
Local Park Planning Area 35 Fallbrook	11	11	
Local Park Planning Area 36 Bonsall	4	4	2
Local Park Planning Area 37 Vista	1	1	
Local Park Planning Area 38 Valley Center	40	40	4
Local Park Planning Area 39 Pauma	1	1	
Local Park Planning Area 40 Palomar-Julian	332	332	
Local Park Planning Area 41 Mount Empire	1	1	
Local Park Planning Area 42 Anza-Borrego	1	1	1
Local Park Planning Area 45 Valle de Oro	1	1	(1)
Total recreation and cultural	1,280	3,080	581
Total expenditures	1,280	3,080	581
Excess (deficiency) of revenues over (under) expenditures	(493)	(2,293)	3,882
Other financing sources (uses):			
Transfers out	(6,550)	(6,629)	(348)
Total other financing sources (uses)	(6,550)	(6,629)	(348)
Net change in fund balances	(7,043)	(8,922)	3,534
Fund balances at beginning of year	26,528	26,528	26,528
Fund balances at end of year	\$ 19,485	17,606	30,062

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

ROAD FUND

For the Year Ended June 30, 2022

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 6,000	6,000	7,855
Revenue from use of money and property	1,525	1,526	(5,076)
Aid from other governmental agencies:			
State	142,481	143,817	107,914
Federal	25,768	28,457	6,090
Other		1,041	224
Charges for current services	18,149	18,150	16,516
Other	811	811	275
Total revenues	194,734	199,802	133,798
Expenditures:			
Current:			
Public ways and facilities:			
Public works, road	250,495	268,677	77,394
Total public ways and facilities	250,495	268,677	77,394
Capital outlay	54,437	54,437	54,325
Debt Service:			
Principal	93	93	93
Interest	1	1	1
Total expenditures	305,026	323,208	131,813
Excess (deficiency) of revenues over (under) expenditures	(110,292)	(123,406)	1,985
Other financing sources (uses):			
Transfers In	11,703	13,998	13,673
Transfers out	(1,893)	(1,893)	(1,808)
Total other financing sources (uses)	9,810	12,105	11,865
Net change in fund balances	(100,482)	(111,301)	13,850
Fund Balances at the beginning of year	213,347	213,347	213,347
Increase (decrease) in nonspendable inventories		(22)	(22)
Fund balances at end of year	\$ 112,865	102,024	227,175



NONMAJOR ENTERPRISE FUNDS

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
NONMAJOR ENTERPRISE FUNDS****June 30, 2022****(In Thousands)**

	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Other Enterprise Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 1,350	60,989	8,632	70,971
Receivables, net	420	185	50	655
Due from other funds		22	270	292
Inventories	217		1	218
Total current assets	1,987	61,196	8,953	72,136
Noncurrent assets:				
Capital assets:				
Land		1,069	20	1,089
Construction in progress		5,002	678	5,680
Buildings and improvements		18,527	721	19,248
Equipment	155	3,746	701	4,602
Sewer infrastructure		112,515		112,515
Accumulated depreciation/amortization	(155)	(61,624)	(828)	(62,607)
Total noncurrent assets		79,235	1,292	80,527
Total assets	1,987	140,431	10,245	152,663
DEFERRED OUTFLOWS OF RESOURCES				
Pension:				
Contributions to the pension plan subsequent to the measurement date			1,265	1,265
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions			57	57
Changes of assumptions or other inputs			362	362
Difference between expected and actual experience in the total pension liability			261	261
OPEB:				
Contributions to OPEB subsequent to the measurement date			47	47
Total deferred outflows of resources			1,992	1,992

Continued on next page



**COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS**

June 30, 2022

(In Thousands)

	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Other Enterprise Funds
(Continued)				
LIABILITIES				
Current liabilities:				
Accounts payable	274	360	119	753
Accrued payroll			156	156
Due to other funds	1,376	293	445	2,114
Compensated absences			93	93
Total current liabilities	1,650	653	813	3,116
Noncurrent liabilities:				
Compensated absences			166	166
Net pension liability			5,528	5,528
Net OPEB liability			205	205
Total noncurrent liabilities			5,899	5,899
Total liabilities	1,650	653	6,712	9,015
DEFERRED INFLOWS OF RESOURCES				
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions			5	5
Differences between expected and actual experience in the total pension liability			48	48
Net difference between projected and actual earnings on pension plan investments			2,551	2,551
Total deferred inflows of resources			2,604	2,604
NET POSITION				
Net investment in capital assets		79,077	1,292	80,369
Unrestricted net position	337	60,701	1,629	62,667
Total net position	\$ 337	139,778	2,921	143,036

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**NONMAJOR ENTERPRISE FUNDS****For the Year Ended June 30, 2022****(In Thousands)**

	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Other Enterprise Funds
Operating revenues:				
Charges for current services	\$ 6,476	29,367	8,119	43,962
Total operating revenues	6,476	29,367	8,119	43,962
Operating expenses:				
Salaries and employee benefits			4,861	4,861
Repairs and maintenance	22	4,947	797	5,766
Equipment rental	8		1,297	1,305
Sewage processing		15,896		15,896
Contracted services	357		1,061	1,418
Depreciation	1	2,821	62	2,884
Utilities			63	63
Cost of material	2,065			2,065
Fuel	7			7
Other	548	1,439	571	2,558
Total operating expenses	3,008	25,103	8,712	36,823
Operating income (loss)	3,468	4,264	(593)	7,139
Nonoperating revenues (expenses):				
Grants			60	60
Investment earnings	(30)	(1,346)	(47)	(1,423)
Total nonoperating revenues (expenses)	(30)	(1,346)	13	(1,363)
Income (loss) before capital contributions and transfers	3,438	2,918	(580)	5,776
Transfers in		13,077	2,643	15,720
Transfers out	(3,443)		(1,230)	(4,673)
Change in net position	(5)	15,995	833	16,823
Net position (deficits) at beginning of year	342	123,783	2,088	126,213
Net position (deficits) at end of year	\$ 337	139,778	2,921	143,036

COMBINING STATEMENT OF CASH FLOWS

NONMAJOR ENTERPRISE FUNDS

For the Year Ended June 30, 2022

(In Thousands)

	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Funds	Total Other Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 6,353	29,396	492	36,241
Cash received from other funds		108	7,686	7,794
Cash payments to suppliers	(2,980)	(22,225)	(2,319)	(27,524)
Cash payments to employees			(5,780)	(5,780)
Cash payments to other funds	(32)	(556)	(1,275)	(1,863)
Other payments	(3)			(3)
Net cash provided (used) by operating activities	3,338	6,723	(1,196)	8,865
Cash flows from noncapital financing activities:				
Operating grants			58	58
Transfers from other funds		13,077	2,643	15,720
Transfers to other funds	(3,443)		(1,230)	(4,673)
Net cash provided (used) by noncapital financing activities	(3,443)	13,077	1,471	11,105
Cash flows from capital and related financing activities:				
Acquisition of capital assets		(3,397)	(408)	(3,805)
Proceeds from sale of assets	209			209
Net cash provided (used) by capital and related financing activities	209	(3,397)	(408)	(3,596)
Cash flows from investing activities:				
Investment earnings	(31)	(1,409)	(51)	(1,491)
Net increase (decrease) in cash and cash equivalents	73	14,994	(184)	14,883
Cash and cash equivalents - beginning of year	1,277	45,995	8,816	56,088
Cash and cash equivalents - end of year	1,350	60,989	8,632	70,971
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	3,468	4,264	(593)	7,139
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in receivables	(123)	29	15	(79)
Decrease (increase) in due from other funds		108	44	152
Decrease (increase) in inventories	7			7
Increase (decrease) in accounts payable	(431)	(289)	99	(621)
Increase (decrease) in due to other funds	416	(210)	96	302
Increase (decrease) in compensated absences			(91)	(91)
Pension expense			(789)	(789)
OPEB expense			(39)	(39)
Depreciation / amortization	1	2,821	62	2,884
Total adjustments	(130)	2,459	(603)	1,726
Net cash provided (used) by operating activities	\$ 3,338	6,723	(1,196)	8,865
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	\$	156		156



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, 2022****(In Thousands)**

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
ASSETS				
Current assets:				
Pooled cash and investments	\$ 209,334	15,327	53,729	39,123
Receivables, net	540	180	372	32
Lease receivables		505		
Due from other funds	1,836	10,625	4,976	16,676
Inventories		1,018	1,707	
Total current assets	211,710	27,655	60,784	55,831
Noncurrent assets:				
Lease receivables		2,657		
Due from other funds				
Capital assets:				
Construction in progress				
Buildings and improvements			2,963	
Equipment		6,652	130,962	
Software		448	213	9,188
Accumulated depreciation/amortization		(3,942)	(90,789)	(2,807)
Total noncurrent assets		5,815	43,349	6,381
Total assets	211,710	33,470	104,133	62,212
DEFERRED OUTFLOWS OF RESOURCES				
Pension:				
Contributions to the pension plan subsequent to the measurement date		9,455	1,533	
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		447	81	
Changes of assumptions or other inputs		2,494	704	
Difference between expected and actual experience in the total pension liability		1,664	287	
OPEB:				
Contributions to OPEB subsequent to the measurement date		342	55	
Total deferred outflows of resources		14,402	2,660	

Continued on next page ►►

COMBINING STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

June 30, 2022

(In Thousands)

(Continued)	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
LIABILITIES				
Current liabilities:				
Accounts payable	7,054	13,963	4,209	52,539
Accrued payroll		1,241	190	
Due to other funds	1,406	1,060	975	186
Unearned revenue		841	1	
Loans payable		210		
Compensated absences		890	103	
Claims and judgments	29,375			
Total current liabilities	37,835	18,205	5,478	52,725
Noncurrent liabilities:				
Loans payable		385		
Compensated absences		1,583	183	
Claims and judgments	168,718			
Net pension liability		35,318	7,509	
Net OPEB liability		1,319	264	
Total noncurrent liabilities	168,718	38,605	7,956	
Total liabilities	206,553	56,810	13,434	52,725
DEFERRED INFLOWS OF RESOURCES				
Leases		3,157		
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		40	10	
Differences between expected and actual experience in the total pension liability		257	145	
Net difference between projected and actual earnings on pension plan investments		20,237	2,986	
Total deferred inflows of resources		23,691	3,141	
NET POSITION				
Net investment in capital assets		3,158	42,104	6,381
Unrestricted net position	5,157	(35,787)	48,114	3,106
Total net position (deficits)	\$ 5,157	(32,629)	90,218	9,487

Continued on next page ►►

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS****June 30, 2022****(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	\$ 98,390	7,963	20,774	426	445,066
Receivables, net	214	18	48		1,404
Lease receivables					505
Due from other funds	35	978	2,030		37,156
Inventories		6			2,731
Total current assets	98,639	8,965	22,852	426	486,862
Noncurrent assets:					
Lease receivables					2,657
Due from other funds				63	63
Capital assets:					
Construction in progress		1			1
Buildings and improvements					2,963
Equipment		220	47,409		185,243
Software		4,173	14		14,036
Accumulated depreciation/amortization		(1,905)	(28,202)		(127,645)
Total noncurrent assets		2,489	19,221	63	77,318
Total assets	98,639	11,454	42,073	489	564,180
DEFERRED OUTFLOWS OF RESOURCES					
Pension:					
Contributions to the pension plan subsequent to the measurement date		2,358			13,346
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		96			624
Changes of assumptions or other inputs		466			3,664
Difference between expected and actual experience in the total pension liability		416			2,367
OPEB:					
Contributions to OPEB subsequent to the measurement date		84			481
Total deferred outflows of resources		3,420			20,482

Continued on next page ►►►

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

June 30, 2022

(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	8,277	112	1,524		87,678
Accrued payroll		297			1,728
Due to other funds	2,506	366	541		7,040
Unearned revenue					842
Loans payable					210
Compensated absences		323			1,316
Claims and judgments	29,533				58,908
Total current liabilities	40,316	1,098	2,065		157,722
Noncurrent liabilities:					
Loans payable					385
Compensated absences		574			2,340
Claims and judgments	73,731				242,449
Net pension liability		7,193			50,020
Net OPEB liability		291			1,874
Total noncurrent liabilities	73,731	8,058			297,068
Total liabilities	114,047	9,156	2,065		454,790
DEFERRED INFLOWS OF RESOURCES					
Leases					3,157
Pension:					
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		9			59
Differences between expected and actual experience in the total pension liability		66			468
Net difference between projected and actual earnings on pension plan investments		5,099			28,322
Total deferred inflows of resources		5,174			32,006
NET POSITION					
Net investment in capital assets		2,489	17,689		71,821
Unrestricted net position	(15,408)	(1,945)	22,319	489	26,045
Total net position (deficits)	\$ (15,408)	544	40,008	489	97,866

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS****For the Year Ended June 30, 2022****(In Thousands)**

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
Operating revenues:				
Charges for current services	\$ 51,533	147,257	46,434	192,705
Other	214	654	355	
Total operating revenues	51,747	147,911	46,789	192,705
Operating expenses:				
Salaries and employee benefits		37,666	5,746	
Repairs and maintenance		30,624	8,012	
Equipment rental		46	3	
Contracted services	15,983	39,457	2,529	197,049
Depreciation		256	13,273	2,934
Utilities		31,931	409	
Cost of material		4,725	182	
Claims and judgments	31,176			
Fuel		443	11,554	
Other		4,445	1,792	
Total operating expenses	47,159	149,593	43,500	199,983
Operating income (loss)	4,588	(1,682)	3,289	(7,278)
Nonoperating revenues (expenses):				
Grants	983	3,068	98	
Investment earnings	(4,558)	(319)	(1,152)	
Interest expense		(1)		
Gain (loss) on disposal of assets		1	1,332	
Total nonoperating revenues (expenses)	(3,575)	2,749	278	
Income (loss) before capital contributions and transfers	1,013	1,067	3,567	(7,278)
Capital contributions			1,049	
Transfers in	52	4,199	807	6,340
Transfers out		(1,329)	(200)	
Change in net position	1,065	3,937	5,223	(938)
Net position (deficits) at beginning of year	4,092	(36,566)	84,995	10,425
Net position (deficits) at end of year	\$ 5,157	(32,629)	90,218	9,487

Continued on next page ►►

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

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2022

(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	50,246	10,888	10,153		509,216
Other	309	1,129			2,661
Total operating revenues	50,555	12,017	10,153		511,877
Operating expenses:					
Salaries and employee benefits		8,382			51,794
Repairs and maintenance			3,471		42,107
Equipment rental		14			63
Contracted services	16,171	2,236	467		273,892
Depreciation		756	3,795		21,014
Utilities		84			32,424
Cost of material					4,907
Claims and judgments	47,278				78,454
Fuel			1,477		13,474
Other	4	1,172			7,413
Total operating expenses	63,453	12,644	9,210		525,542
Operating income (loss)	(12,898)	(627)	943		(13,665)
Nonoperating revenues (expenses):					
Grants		44			4,193
Investment earnings	(2,000)	(175)	(453)	(12)	(8,669)
Interest expense					(1)
Gain (loss) on disposal of assets			236		1,569
Total nonoperating revenues (expenses)	(2,000)	(131)	(217)	(12)	(2,908)
Income (loss) before capital contributions and transfers	(14,898)	(758)	726	(12)	(16,573)
Capital contributions					1,049
Transfers in		594	486		12,478
Transfers out		(315)			(1,844)
Change in net position	(14,898)	(479)	1,212	(12)	(4,890)
Net position (deficits) at beginning of year	(510)	1,023	38,796	501	102,756
Net position (deficits) at end of year	\$ (15,408)	544	40,008	489	97,866

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS****For the Year Ended June 30, 2022****(In Thousands)**

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
Cash flows from operating activities:				
Cash received from customers	\$ 704	7,600	1,657	2,135
Cash received from other funds	51,298	138,431	44,118	189,523
Cash payments to suppliers	(3,929)	(106,222)	(20,428)	(187,809)
Cash payments to employees		(43,464)	(6,657)	
Cash payments to other funds	(11,828)	(6,854)	(3,751)	32
Cash paid for claims and judgments	(30,648)			
Other payments			(11)	
Net cash provided (used) by operating activities	5,597	(10,509)	14,928	3,881
Cash flows from noncapital financing activities:				
Operating grants	983	3,739	98	
Transfers from other funds	52	4,199	807	6,340
Transfers to other funds		(1,329)	(200)	
Payments received on advances to other funds				
Principal paid on long-term debt		(189)		
Interest paid on long-term debt		(1)		
Net cash provided (used) by noncapital financing activities	1,035	6,419	705	6,340
Cash flows from capital and related financing activities:				
Capital contributions			1,049	
Acquisition of capital assets			(9,855)	(9,187)
Lease payments received		739		
Proceeds from sale of assets		1	1,495	
Net cash provided (used) by capital and related financing activities		740	(7,311)	(9,187)
Cash flows from investing activities:				
Investment earnings	(4,684)	(319)	(1,195)	
Net increase (decrease) in cash and cash equivalents	1,948	(3,669)	7,127	1,034
Cash and cash equivalents - beginning of year	207,386	18,996	46,602	38,089
Cash and cash equivalents - end of year	\$ 209,334	15,327	53,729	39,123

Continued on next page ►►

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

For the Year Ended June 30, 2022

(In Thousands)

(Continued)	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 4,588	(1,682)	3,289	(7,278)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in receivables	317	(726)	(164)	(13)
Decrease (increase) in due from other funds	(62)	(1,342)	(850)	(1,034)
Decrease (increase) in inventory		(981)	(502)	
Increase (decrease) in accounts payable	(117)	194	148	9,158
Increase (decrease) in accrued payroll		145	28	
Increase (decrease) in due to other funds	343	(659)	642	114
Increase (decrease) in unearned revenue		188		
Increase (decrease) in compensated absences		258	29	
Increase (decrease) in claims and judgments	528			
Pension expense		(5,856)	(919)	
OPEB expense		(304)	(46)	
Depreciation / amortization		256	13,273	2,934
Total adjustments	1,009	(8,827)	11,639	11,159
Net cash provided (used) by operating activities	\$ 5,597	(10,509)	14,928	3,881
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	\$		1,245	

Continued on next page ►►

COMBINING STATEMENT OF CASH FLOWS**INTERNAL SERVICE FUNDS****For the Year Ended June 30, 2022****(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	\$ 309	1,195			13,600
Cash received from other funds	50,250	11,473	8,373	10	493,476
Cash payments to suppliers	(5,591)	(695)	(41)		(324,715)
Cash payments to employees		(9,826)			(59,947)
Cash payments to other funds	(2,646)	(2,747)	(5,505)		(33,299)
Cash paid for claims and judgments	(36,566)				(67,214)
Other payments					(11)
Net cash provided (used) by operating activities	5,756	(600)	2,827	10	21,890
Cash flows from noncapital financing activities:					
Operating grants		44			4,864
Transfers from other funds		594	486		12,478
Transfers to other funds		(315)			(1,844)
Payments received on advances to other funds				10	10
Principal paid on long-term debt					(189)
Interest paid on long-term debt					(1)
Net cash provided (used) by noncapital financing activities		323	486	10	15,318
Cash flows from capital and related financing activities:					
Capital contributions					1,049
Acquisition of capital assets		(1)	(2,672)		(21,715)
Lease payments received					739
Proceeds from sale of assets			342		1,838
Net cash provided (used) by capital and related financing activities		(1)	(2,330)		(18,089)
Cash flows from investing activities:					
Investment earnings	(2,052)	(180)	(466)	(12)	(8,908)
Net increase (decrease) in cash and cash equivalents	3,704	(458)	517	8	10,211
Cash and cash equivalents - beginning of year	94,686	8,421	20,257	418	434,855
Cash and cash equivalents - end of year	\$ 98,390	7,963	20,774	426	445,066

Continued on next page ►►

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

For the Year Ended June 30, 2022

(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)	\$ (12,898)	(627)	943		(13,665)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Decrease (increase) in receivables	(1)				(587)
Decrease (increase) in due from other funds	5	651	(1,780)	10	(4,402)
Decrease (increase) in inventory		(1)			(1,484)
Increase (decrease) in accounts payable	7,597	69	(9)		17,040
Increase (decrease) in accrued payroll		45			218
Increase (decrease) in due to other funds	341	(21)	(122)		638
Increase (decrease) in unearned revenue					188
Increase (decrease) in compensated absences		87			374
Increase (decrease) in claims and judgments	10,712				11,240
Pension expense		(1,485)			(8,260)
OPEB expense		(74)			(424)
Depreciation / amortization		756	3,795		21,014
Total adjustments	18,654	27	1,884	10	35,555
Net cash provided (used) by operating activities	\$ 5,756	(600)	2,827	10	21,890
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable	\$		1,532		2,777



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.

County of San Diego / Annual Comprehensive Financial Report / For the year ended June 30, 2022

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER POSTEMPLOYMENT BENEFITS****June 30, 2022****(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	\$ 2,183		2,183
Cash with fiscal agents	2,333,981	5,854	2,339,835
Securities lending cash collateral	71,163	178	71,341
Receivables:			
Contributions	7,530		7,530
Accrued interest and dividends	37,548	94	37,642
Settlement of investments sold	1,355,978	3,417	1,359,395
Investments at fair value:			
Domestic equity securities	2,135,653	5,352	2,141,005
International equity securities	1,200,855	3,009	1,203,864
Fixed income securities	6,833,689	17,125	6,850,814
Cash and securities for swaps	(335,796)	(841)	(336,637)
Private equity	574,903	1,441	576,344
Private real assets	466,211	1,168	467,379
Real estate	1,366,938	3,425	1,370,363
Capital assets, net	3,862	10	3,872
Total assets	16,054,698	40,232	16,094,930
LIABILITIES			
Collateral payable for securities lending	71,185	178	71,363
Settlement of investments purchased	1,428,794	3,581	1,432,375
Professional services	12,346	31	12,377
Death benefits	1,709		1,709
Retirement benefits	1,296		1,296
Refunds to members	2,825		2,825
County advance contribution	19,458	49	19,507
Other liabilities	13,094	47	13,141
Total liabilities	1,550,707	3,886	1,554,593
NET POSITION			
Restricted for:			
Pension	14,503,991		14,503,991
OPEB		36,346	36,346
Total net position	\$ 14,503,991	36,346	14,540,337

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

For the Year Ended June 30, 2022

(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	632,595	18,381	650,976
Plan member contributions	164,089		164,089
Total contributions	796,684	18,381	815,065
Investment income:			
Net appreciation/(depreciation) in fair value of investments:			
Equity securities	(719,951)	(2,097)	(722,048)
Fixed income	(720,429)	(2,099)	(722,528)
Foreign currency	66,298	193	66,491
Real estate and private equity	311,112	906	312,018
Private real assets	32,319	94	32,413
Futures	(73,090)	(213)	(73,303)
Swaps	(625,772)	(1,823)	(627,595)
Total net appreciation/(depreciation) in fair value of investments	(1,729,513)	(5,039)	(1,734,552)
Interest income:			
Fixed income	128,091	373	128,464
Cash	1,404	4	1,408
Total interest income	129,495	377	129,872
Other additions:			
Dividends	24,441	71	24,512
Real estate income	76,658	223	76,881
Private equity income	4,863	14	4,877
Private real assets income	52,008	152	52,160
Total other	157,970	460	158,430
Less: investment expenses	(64,373)	(187)	(64,560)
Net investment income, before securities lending	(1,506,421)	(4,389)	(1,510,810)
Securities lending income	778	2	780
Securities lending rebates and bank charges	1		1
Net securities lending	779	2	781
Net investment income	(1,505,642)	(4,387)	(1,510,029)
Total additions	(708,958)	13,994	(694,964)
DEDUCTIONS			
Benefits:			
Retirement benefits	887,268		887,268
Death benefits	2,027		2,027
Health benefits		12,839	12,839
Total benefits	889,295	12,839	902,134
Member refunds	7,660		7,660
Administrative expenses	16,437		16,437
Total deductions	913,392	12,839	926,231
Change in net position	(1,622,350)	1,155	(1,621,195)
Net position at beginning of year	16,126,341	35,191	16,161,532
Net position (deficit) at end of year	\$ 14,503,991	36,346	14,540,337

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS****June 30, 2022****(In Thousands)**

	Property Tax Collection Funds	Other Custodial Fund	Total Custodial Funds
ASSETS			
Pooled cash and investments	\$ 119,388	261,850	381,238
Cash with fiscal agents		7,038	7,038
Investments with fiscal agents		5,622	5,622
Receivables:			
Accounts receivable		5,272	5,272
Investment earnings receivable	1,987	31,007	32,994
Taxes receivable, net	93,856		93,856
Other receivables		482	482
Total assets	215,231	311,271	526,502
LIABILITIES			
Accounts payable	29,852	70,046	99,898
Warrants outstanding		4,523	4,523
Accrued payroll		1	1
Due to other governments	102,896	74,299	177,195
Total liabilities	132,748	148,869	281,617
NET POSITION			
Restricted for:			
Individuals, organizations and other governments	82,483	162,402	244,885
Total net position	\$ 82,483	162,402	244,885

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

For the Year Ended June 30, 2022

(In Thousands)

	Property Tax Collection Funds	Other Custodial Fund	Total Custodial Funds
ADDITIONS			
Contributions:			
Property taxes collected for other governments	\$ 8,115,128		8,115,128
Contributions to investments		2,678,122	2,678,122
Total contributions	8,115,128	2,678,122	10,793,250
Investment earnings:			
Investment earnings	(900)	(15,760)	(16,660)
Total additions	8,114,228	2,662,362	10,776,590
DEDUCTIONS			
Property taxes distributed to other governments	8,109,736		8,109,736
Distributions from investments		2,665,694	2,665,694
Total deductions	8,109,736	2,665,694	10,775,430
Change in net position	4,492	(3,332)	1,160
Net position at beginning of year	77,991	165,734	243,725
Net position (deficit) at end of year	\$ 82,483	162,402	244,885