



STATEMENT OF NET POSITION June 30, 2023				
(In Thousands)				
	Primo	ary Government		Component Unit
	Governmental	Business-type		First 5 Commission
	Activities	Activities	Total	of San Diego
ASSETS				
	4,127,249	105,455	4,232,704	41,428
Cash with fiscal agents	16		16	
Investments with fiscal agents	241,710		241,710	
Receivables, net	1,353,772	8,789	1,362,561	3,809
Lease receivables	16,362	223,325	239,687	
Property taxes receivables, net	161,340		161,340	
Internal balances	(277)	277		
Due from component unit	176		176	
Inventories	53,391	291	53,682	
Deposits with others	8		8	
Prepaid items	5,507	1	5,508	2
Restricted assets:				
Cash with fiscal agents	1,309		1,309	
Investments with fiscal agents	38,462		38,462	
Capital assets:				
Land, easements and construction in progress	944,591	21,670	966,261	
Other capital assets, net of accumulated depreciation/				
amortization	3,408,567	164,652	3,573,219	2,149
Total assets	10,352,183	524,460	10,876,643	47,388
DEFERRED OUTFLOWS OF RESOURCES				
Non-Pension:				
Unamortized loss on refunding of long-term debt	26,029		26,029	
Pension:				
Contributions to the pension plan subsequent to the				
measurement date	622,972	2,440	625,412	
Changes in proportionate share and differences between				
employer's contributions and proportionate share of				
contributions	16,309	71	16,380	
Changes of assumptions or other inputs	854,552	3,429	857,981	
Net difference between projected and actual earnings on				
pension plan investments	944,929	3,563	948,492	
Difference between expected and actual experience in the				
total pension liability	70,364	293	70,657	
OPEB:				
Contributions to the OPEB plan subsequent to the measurement				
date	17,033	83	17,116	
Net difference between projected and actual earnings on				
OPEB plan investments	3,063		3,063	
Total deferred outflows of resources	2,555,251	9,879	2,565,130	



STATEMENT OF NET POSITION				
June 30, 2023				
(In Thousands)				
(Prim	nary Government		Component Unit
	Governmental	Business-type		First 5 Commission of
(Continued)	Activities	Activities	Total	San Diego
LIABILITIES				
Accounts payable	408,206	1,992	410,198	9,715
Accrued payroll	85,793	335	86,128	
Accrued interest	9,906		9,906	
Due to primary government				176
Unearned revenue	922,162	218	922,380	
Noncurrent liabilities:				
Due within one year	272,532	279	272,811	83
Due in more than one year - other	1,558,270	528	1,558,798	2,281
Due in more than one year - net pension liability	5,293,065	21,848	5,314,913	
Due in more than one year - net OPEB liability	69,064	353	69,417	
Total Liabilities	8,618,998	25,553	8,644,551	12,25
DEFERRED INFLOWS OF RESOURCES				
Non-pension:				
Leases	16,164	219,346	235,510	
Property taxes received in advance	15,341		15,341	
Gain on refunding of long-term debt	51		51	
Pension:				
Charges in proportionate share and differences				
between employer's contributions and				
proportionate share of contributions	9,832	35	9,867	
Differences between expected and actual				
experience in the total pension liability	127,699	562	128,261	
Changes of assumptions or other inputs	6		6	
Total deferred inflows of resources	169,093	219,943	389,036	



STATEMENT OF NET POSITION				
June 30, 2023				
(In Thousands)				
		ary Government		Component Unit
		Business-type		First 5 Commission of
(Continued)	Activities	Activities	Total	San Diego
NET POSITION				
Net investment in capital assets	3,797,631	185,874	3,983,505	
Restricted for:				
Creditors - Capital projects	166		166	
Grantors - Housing assistance	124,493		124,493	
Donations	2,919		2,919	
Pension Stabilization	171,394		171,394	
Laws or regulations of other governments:				
Custody of non-violent, non-serious, non-sex				
offenders and supervision of post release offenders	89,842		89,842	
Future road improvements	318,373		318,373	
Enforcement of consumer protection laws	185,731		185,731	
Health and Human Services Agency programs Construction, maintenance and other costs for	189,034		189,034	
justice, health, and social facilities and programs Road, park lighting maintenance, fire protection	23,767		23,767	
and ambulance service Development of multifamily housing for persons with	27,547		27,547	
serious mental illness who are homeless, chronically				
homeless, or at-risk of becoming chronically				
homeless	79,952		79,952	
State Permanent Local Housing Allocation program	/7,732		/7,732	
to address unmet housing needs	2,058		2,058	
Down payment and closing costs assistance for	2,030		2,030	
first-time homebuyers Defray administrative costs, other general	5,047		5,047	
restrictions	26,849		26,849	
Implementation of the opioid settlement framework	18,832		18,832	
Custody and care for youthful offenders	17,091		17,091	
Juvenile probation activities	13,816		13,816	
Teeter tax loss	14,076		14,076	
Vector control	8,464		8,464	
Improvement and maintenance of recorded	0,404		0,404	
document systems	26,467		26,467	
Flood Control future drainage improvements	37,493		37,493	
Public safety activities	163,622		163,622	
Expansion of behavioral health community provider	100,022		100,022	
capacity and to strengthen the regional continuum				
of care	23,895		23,895	
Other purposes	233,977		233,977	
First 5 Commission of San Diego	200,777		200,777	35,133
Unrestricted	(1,483,193)	102,969	(1,380,224)	
Total net position \$	4,119,343	288,843	4,408,186	35,133

STATEMENT OF ACTIVITIES For the Year Ended June								
(In Thousands)								
	_	Pr	ogram Reven	ues	Net (Expense) Re	evenue and	d Changes i	
								Component
					Primary	Governme	nt	Unit
			Operating	Capital		Business-		First 5
			Grants and	Grants and	Governmental	type		Commission
Functions/Programs	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	of San Diego
Governmental Activities:								
General government \$	549,078	139,251	211,709	4,874	(193,244)		(193,244)	
Public protection Public ways and	2,075,386	245,233	736,960	13,588	(1,079,605)		(1,079,605)	
facilities	175,511	22,962	147,010	14,686	9,147		9,147	
Health and sanitation	1,314,789	171,161	1,013,589	800	(129,239)		(129,239)	
Public assistance	1,838,733	16,520	1,690,937		(131,276)		(131,276)	
Education	64,249	200	10,107		(53,942)		(53,942)	
Recreation and								
cultural	74,036	15,942	2,267		(55,827)		(55,827)	
Interest	50,694				(50,694)		(50,694)	
Total governmental								
activities	6,142,476	611,269	3,812,579	33,948	(1,684,680)		(1,684,680)	
Business-type activities:								
Airport	17,183	14,794	1,430			(959)	(959)	
Jail Stores Commissary San Diego County	3,409	7,377				3,968	3,968	
Sanitation District Sanitation District -	23,591	30,046				6,455	6,455	
Other	10,452	8,489	9	151		(1,803)	(1,803)	
Total business-type	-,	-,	•			, , 7	, , = = = 1	
activities	54,635	60,706	1,439	151		7,661	7,661	
Total primary								
government	6,197,111	671,975	3,814,018	34,099	(1,684,680)	7,661	(1,677,019)	
Component Unit: First 5 Commission of								
San Diego \$	34,379		28,141					(6,238)



STATEMENT OF ACTIVITIES				
For the Year Ended June 30, 2023				
(In Thousands)				
(Net (Exp	ense) Revenue &	Changes in Net	Position
		mary Government		Component Unit
	Governmental	Business-type		First 5 Commission
(Continued)	Activities	Activities	Total	of San Diego
Changes in net position:				
Net (expense) revenue	\$ (1,684,680)	7,661	(1,677,019)	(6,238)
Revenues:				
General Revenues				
Taxes:				
Property taxes	1,014,193		1,014,193	
Transient occupancy tax	7,472		7,472	
Real property transfer tax	28,653		28,653	
Miscellaneous taxes	5		5	
Property taxes in lieu of vehicle license fees	521,678		521,678	
Sales and use taxes	56,626		56,626	
Total general tax revenues	1,628,627		1,628,627	
Investment earnings	82,390	6,144	88,534	1,099
Other	302,605	171	302,776	
Total general revenues	2,013,622	6,315	2,019,937	1,099
<u>Transfers</u>	187	(187)		
Total general revenues and transfers	2,013,809	6,128	2,019,937	
Change in net position	329,129	13,789	342,918	(5,139)
Net position at beginning of year	3,790,214	275,054	4,065,268	
Net position at end of year	\$ 4,119,343	288,843	4,408,186	35,133

BALANCE SHEET					
GOVERNMENTAL FUNDS					
June 30, 2023					
(In Thousands)		Public	Tobacco	Other	Total
		Safety	Endowment	Governmental	Governmental
	General Fund	Fund	Fund	Funds	Funds
ASSETS					
Pooled cash and investments	\$ 3,061,336	107,262	8,322	515,899	
Cash with fiscal agents	16				16
Investments with fiscal agents	2		241,708		241,710
Receivables, net	1,098,203	67,090	3,105	152,599	
Lease receivables	4,467			9,035	
Property taxes receivables, net	160,037			1,303	
Due from other funds	67,314	4,752		31,978	- , -
Inventories	49,589			1,440	
Deposits with others				8	
Prepaid items	5,080			427	5,507
Restricted assets:					
Cash with fiscal agents	229			1,080	
Investments with fiscal agents				38,462	
Total assets	4,446,273	179,104	253,135	752,231	5,630,743
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND					
FUND BALANCES					
LIABILITIES					
Accounts payable	271,015			53,339	. ,
Accrued payroll	80,484			3,096	,
Due to other funds	68,865	21,051	5,069	36,330	
Unearned revenue	911,463			9,585	
Total liabilities	1,331,827	21,051	5,069	102,350	1,460,297
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Leases	4,434			8,912	-,
Property taxes received in advance	14,348			993	-,-
Unavailable revenue	277,749			119,200	
Total deferred inflows of resources	296,531			129,105	425,636



BALANCE SHEET GOVERNMENTAL FUNDS					
June 30, 2023					
(In Thousands)					
(Public Safety	Tobacco Endowment	Other Governmental	Total Governmental
(Continued)	General Fund	Fund	Fund	Funds	Funds
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids	10,250			4,207	·
Inventories and deposits with others	49,589			1,448	51,037
Restricted for:				47.040	47.040
Creditors - Debt service				47,940 166	·
Creditors - Capital projects Grantors - Housing assistance	114,144			10,349	
Donations	2,919			10,347	2,919
Pension Stabilization	171,394				171,394
Laws or regulations of other governments:	171,074				171,574
Enforcement of consumer protection laws	185,731				185,731
Public safety activities	5,569	158,053			163,622
Custody of non-violent, non-serious, non-sex	5,55	,			
offenders and supervision of post release					
offenders	89,842				89,842
Improvement and maintenance of recorded	31,73				
document systems	26,467				26,467
Development of multifamily housing for persons					
with serious mental illness who are homeless,					
chronically homeless, or at-risk of becoming					
chronically homeless	79,952				79,952
State Permanent Local Housing Allocation					
program to address unmet housing needs	2,058				2,058
Down payment and closing costs assistance for					
first-time homebuyers	5,047				5,047
Defray administrative costs, other general					
restrictions	26,849				26,849
Future road improvements				238,317	238,317
Construction, maintenance and other costs for					
justice, health, and social facilities and programs Implementation of the opioid settlement	23,767				23,767
framework	18,832				18,832
Custody and care of youthful offenders	17,091				17,091
Juvenile probation activities	13,816				13,816
Expansion of behavioral health community					
provider capacity and to strengthen the regional					
continuum of care	23,895				23,895
Fund purpose				129,066	
Other purposes	121,084			37,494	158,578



BALANCE SHEET					
GOVERNMENTAL FUNDS					
June 30, 2023					
(In Thousands)					
		Public Safety	Tobacco Endowment	Other Governmental	Total Governmental
(Confinued)	General Fund	Fund	Fund	Funds	Funds
Committed to: Support, promote, and improve educational					
options for San Diego County K-12 youth Realignment health, mental health and social	28,094				28,094
services	39				39
Roadway major maintenance and safety projects				7,401	7,401
Landfill, postclosure and landfill maintenance				44,388	44,388
Capital projects' funding	500,299				500,299
Health			248,066		248,066
Evaluation, acquisition, construction, or rehabilitation of affordable housing for low-income					
residents	53,449				53,449
Other purposes	34,668				34,668
Assigned to:					
Legislative and administrative services	156,332				156,332
Other purposes	259,286				259,286
Unassigned	797,452				797,452
Total fund balances	2,817,915	158,053	248,066	520,776	3,744,810
Total liabilities, deferred inflows of resources and					
fund balances \$	4,446,273	179,104	253,135	752,231	5,630,743

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

June 30, 2023

(In Thousands)

Capital assets used in governmental activities (excluding internal service funds) are not current financial resources and, therefore, are not reported in the balance sheet. This amount represents capital assets net of accumulated depreciation/amortization. 4.278.72 Unamortized gain on refundings (to be amortized as interest expense). 5.51 Unamortized loss on refundings (to be amortized as interest expense). 6.62.02 Accrued interest on long-term debt. 7.90 Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds and recognized as revenue in the statement of activities. 8.96.94 Long-term interest receivable on housing loans. 9.96.96 Deferred outflows of resources - Contributions to the pension plan subsequent to the measurement date. 9.96.96 Deferred outflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. 9.96.97 Deferred outflows of resources - Changes of assumptions or other inputs - Pension. 9.96.97 Deferred outflows of resources - Net difference between projected and actual earnings on pension plan investments. 9.96.92 Deferred outflows of resources - Net difference between projected and actual earnings on Pension liability. 9.96.92 Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. 9.06 Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. 9.06 Deferred inflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions to the OPEB plan subsequent to the measurement date. 9.96.95 Deferred outflows of resources - Operation and actual experience in the total pension liability. 9.96.95 Deferred inflows of resources - Operation and actual experience in the total pension liability. 9.96.95 Deferred inflows of resources - Operati	(in mousanas)		
depreciation/amortization. Unamortized gain on refundings (to be amortized as interest expense). (51) Unamortized loss on refundings (to be amortized as interest expense). 25.02 Accrued interest on long-term debt. (99.06 Other long-term assets are not avoilable to pay for current period expenditures and, therefore, are deferred in the funds and recognized as revenue in the statement of activities. 396,94 Long-term interest receivable on housing loans. 26,96 Deferred outflows of resources - Contributions to the pension plan subsequent to the measurement date. 608,53 Deferred outflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. 15,94 Deferred outflows of resources - Net difference between projected and actual earnings on pension plan investments. 922,22 Deferred outflows of resources - Net difference between expected and actual experience in the total pension liability. 68,92 Deferred outflows of resources - Ontributions to the OPEB plan subsequent to the measurement date. 16,53 Deferred outflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions of resources - Changes in proportionate share and actual experience in the total pension liability. 68,92 Deferred outflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. (9,625 Deferred inflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. (6,225 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. (7,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. (8,625 Deferred inflows of resources, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability are not due and p	Capital assets used in governmental activities (excluding internal service funds) are not current financial resources and	- 1	\$3,744,810
Unamortized gain on refundings (to be amortized as interest expense). 26,02 Accrued interest on long-term debt. (9,906 Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds and recognized as revenue in the statement of activities. 396,74 Long-term interest receivable on housing loans. 26,96 Deferred outflows of resources - Contributions to the pension plan subsequent to the measurement date. 608,53 Deferred outflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. 15,94 Deferred outflows of resources - Changes of assumptions or other inputs - Pension. 834,62 Deferred outflows of resources - Differences between expected and actual earnings on pension plan investments. 922,22 Deferred outflows of resources - Differences between expected and actual earnings on pension plan investments. 922,22 Deferred outflows of resources - Contributions to the OPEB plan subsequent to the measurement date. 16,53 Deferred outflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. 9,625 Deferred inflows of resources - Changes in proportionate share end differences between employer's contributions and proportionate share of contributions - Pension. 9,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 9,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 9,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 9,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 9,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 9,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 9,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 9,625 Deferred inflows			4 278 720
Unamortized loss on refundings (to be amortized as interest expense). Accrued interest on long-term debt. (9,906) Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds and recognized as revenue in the statement of activities. 396,94 Long-term interest receivable on housing loans. 26,96 Deferred outflows of resources - Contributions to the pension plan subsequent to the measurement date. 608,53 Deferred outflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. 15,94 Deferred outflows of resources - Changes of assumptions or other inputs - Pension. 834,62 Deferred outflows of resources - Net difference between projected and actual earnings on pension plan investments. 922,22 Deferred outflows of resources - Differences between expected and actual earnings on OPEB plan investments. Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. Deferred untflows of resources - Net difference between projected and actual earnings on OPEB plan investments. Deferred inflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. (9,655) Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. (124,893) Deferred inflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. (6,725,568) Deferred inflows of resources - Changes of assumptions or other inputs - Pension. (6,725,568) Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchosing), and facilities services to individua			(51)
Accrued interest on long-term debt. Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds and recognized as revenue in the statement of activities. 396,94 Long-term interest receivable on housing loans. 26,96 Deferred outflows of resources - Contributions to the pension plan subsequent to the measurement date. 508,53 Deferred outflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. 15,94 Deferred outflows of resources - Changes of assumptions or other inputs - Pension. 834,62 Deferred outflows of resources - Net difference between projected and actual earnings on pension plan investments. 922,22 Deferred outflows of resources - Differences between expected and actual experience in the total pension liability. 84,92 Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. Deferred inflows of resources - Net difference between projected and actual earnings on OPEB plan investments. 26,625 Deferred inflows of resources - Difference between expected and actual experience in the total pension liability. 27,625 Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. 28,725 Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. 28,725 Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. 29,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 20,625 Deferred inflows of resources - Differences between expected and actual experience in the total pension liability are not due and payable in the current period and, therefore, are not reported in the funds,			,
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds and recognized as revenue in the statement of activities. 396,94 Long-term interest receivable on housing loans. 26,96 Deferred outflows of resources - Contributions to the pension plan subsequent to the measurement date. 508,53 Deferred outflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. 15,94 Deferred outflows of resources - Changes of assumptions or other inputs - Pension. 834,62 Deferred outflows of resources - Net difference between projected and actual earnings on pension plan investments. 922,22 Deferred outflows of resources - Differences between expected and actual experience in the total pension liability. 68,92 Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. 26,632 Deferred inflows of resources - Difference between expected and actual earnings on OPEB plan investments. 27,642 Deferred inflows of resources - Difference between expected and actual experience in the total pension liability. 28,725 Deferred inflows of resources - Difference set between expected and actual experience in the total pension liability. 29,625 Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. 20,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 20,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 20,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 20,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension.	ŭ '		
and recognized as revenue in the statement of activities. 396,94 Long-term interest receivable on housing loans. 26,96 Deferred outflows of resources - Contributions to the pension plan subsequent to the measurement date. 608,53 Deferred outflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. 834,62 Deferred outflows of resources - Changes of assumptions or other inputs - Pension. 834,62 Deferred outflows of resources - Net difference between projected and actual experience in the total pension liability. 68,92 Deferred outflows of resources - Contributions to the OPEB plan subsequent to the measurement date. 16,53 Deferred outflows of resources - Net difference between projected and actual experience in the total pension liability. 68,92 Deferred outflows of resources - Net difference between projected and actual experience in the total pension liability. 83,06 Deferred inflows of resources - Net difference between projected and actual experience meployer's contributions and proportionate share of contributions - Pension. 9,625 Deferred inflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. 9,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 10,632 Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. 1124,893 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 10,642 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 10,642 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 10,642 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 10,643 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 10,643 Deferred inflows of resources - Chang		15	(7,700)
Deferred outflows of resources - Contributions to the pension plan subsequent to the measurement date. 608.53 Deferred outflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. 15,94 Deferred outflows of resources - Changes of assumptions or other inputs - Pension. 834.62 Deferred outflows of resources - Net difference between projected and actual earnings on pension plan investments. 922,22 Deferred outflows of resources - Differences between expected and actual experience in the total pension liability. 68,92 Deferred outflows of resources - Contributions to the OPEB plan subsequent to the measurement date. 16,53 Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. 9,06 Deferred inflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. 9,625 Deferred inflows of resources - Changes in proportionate share and actual experience in the total pension liability. 124,893 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 15,94 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 16,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 16,625 Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. 16,625 Deferred inflows of resources, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the funds. (See Note 2 to the financial statements; Table 3.) 17,525 Deferred inflows of resources, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the funds. (See Note 2 to the fina		*5	396,949
Deferred outflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. 15,94 Deferred outflows of resources - Changes of assumptions or other inputs - Pension. 22,22 Deferred outflows of resources - Net difference between projected and actual earnings on pension plan investments. 22,22 Deferred outflows of resources - Differences between expected and actual experience in the total pension liability. 23,06 Deferred outflows of resources - Contributions to the OPEB plan subsequent to the measurement date. 24,63 Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. 25,63 Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. 26,625 Deferred inflows of resources - Net proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. 26,625 Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. 27,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 28,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 29,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 20,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 20,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 20,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 20,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 20,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 20,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pension. 20,625 Deferred inflows of resources - Changes of assumptions or other inputs - Pens	Long-term interest receivable on housing loans.		26,961
proportionate share of contributions - Pension. Deferred outflows of resources - Changes of assumptions or other inputs - Pension. Deferred outflows of resources - Net difference between projected and actual earnings on pension plan investments. P22,22 Deferred outflows of resources - Differences between expected and actual experience in the total pension liability. Deferred outflows of resources - Contributions to the OPEB plan subsequent to the measurement date. Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. Deferred inflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. Deferred inflows of resources - Changes of assumptions or other inputs - Pension. (Assumption of the total pension liability. Deferred inflows of resources - Changes of assumptions or other inputs - Pension. (Beferred inflows of resources - Changes of assumptions or other inputs - Pension. (Beferred inflows of resources - Changes of assumptions or other inputs - Pension. (Beferred inflows of resources - Changes of assumptions or other inputs - Pension. (Beferred inflows of resources - Changes of assumptions or other inputs - Pension. (Beferred inflows of resources - Changes of assumptions or other inputs - Pension. (Beferred inflows of resources - Changes of assumptions or other inputs - Pension. (Beferred inflows of resources - Changes of assumptions or other inputs - Pension. (Beferred inflows of resources - Changes of assumptions or other inputs - Pension. (Beferred inflows of resources - Changes of assumptions or other inputs - Pension. (Beferred inflows of resources - Changes of assumptions or other inputs - Pension. (Beferred	Deferred outflows of resources - Contributions to the pension plan subsequent to the measurement date.		608,534
Deferred outflows of resources - Changes of assumptions or other inputs - Pension. Deferred outflows of resources - Net difference between projected and actual earnings on pension plan investments. P22,22 Deferred outflows of resources - Differences between expected and actual experience in the total pension liability. Deferred outflows of resources - Contributions to the OPEB plan subsequent to the measurement date. Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. Deferred inflows of resources - Net difference between projected and actual earnings on OPEB plan investments. Deferred inflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. (9,625) Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. Deferred inflows of resources - Changes of assumptions or other inputs - Pension. (6) Long-term liabilities, such as bonds, notes, loans payable, financed purchases, leases, subscriptions, claims and judgments, compensated absences, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the funds. (See Note 2 to the financial statements; Table 3.) (6,725,568) Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3.)		d	
Deferred outflows of resources - Net difference between projected and actual earnings on pension plan investments. Deferred outflows of resources - Differences between expected and actual experience in the total pension liability. Deferred outflows of resources - Contributions to the OPEB plan subsequent to the measurement date. Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. Deferred inflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. Deferred inflows of resources - Changes of assumptions or other inputs - Pension. Long-term liabilities, such as bonds, notes, loans payable, financed purchases, leases, subscriptions, claims and judgments, compensated absences, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the funds. (See Note 2 to the financial statements; Table 3.) (6,725,568) Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3.)			
Deferred outflows of resources - Differences between expected and actual experience in the total pension liability. Deferred outflows of resources - Contributions to the OPEB plan subsequent to the measurement date. Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. Deferred inflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. Deferred inflows of resources - Changes of assumptions or other inputs - Pension. [6] Long-term liabilities, such as bonds, notes, loans payable, financed purchases, leases, subscriptions, claims and judgments, compensated absences, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the funds. (See Note 2 to the financial statements; Table 3.) Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3.)	· · · · · · · · · · · · · · · · · · ·		
Deferred outflows of resources - Contributions to the OPEB plan subsequent to the measurement date. Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. Deferred inflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. Deferred inflows of resources - Changes of assumptions or other inputs - Pension. Long-term liabilities, such as bonds, notes, loans payable, financed purchases, leases, subscriptions, claims and judgments, compensated absences, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the funds. (See Note 2 to the financial statements; Table 3 .) Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3 .)	Deferred outflows of resources - Net difference between projected and actual earnings on pension plan investments.		922,221
Deferred outflows of resources - Net difference between projected and actual earnings on OPEB plan investments. Deferred inflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. Deferred inflows of resources - Changes of assumptions or other inputs - Pension. Long-term liabilities, such as bonds, notes, loans payable, financed purchases, leases, subscriptions, claims and judgments, compensated absences, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the funds. (See Note 2 to the financial statements; Table 3.) Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3.)	Deferred outflows of resources - Differences between expected and actual experience in the total pension liability.		68,922
Deferred inflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension. Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. Deferred inflows of resources - Changes of assumptions or other inputs - Pension. Long-term liabilities, such as bonds, notes, loans payable, financed purchases, leases, subscriptions, claims and judgments, compensated absences, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the funds. (See Note 2 to the financial statements; Table 3 .) (6,725,568) Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3 .)	Deferred outflows of resources - Contributions to the OPEB plan subsequent to the measurement date.		16,535
proportionate share of contributions - Pension. Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. Deferred inflows of resources - Changes of assumptions or other inputs - Pension. Long-term liabilities, such as bonds, notes, loans payable, financed purchases, leases, subscriptions, claims and judgments, compensated absences, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the funds. (See Note 2 to the financial statements; Table 3.) Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3.) 46,07			3,063
Deferred inflows of resources - Differences between expected and actual experience in the total pension liability. Deferred inflows of resources - Changes of assumptions or other inputs - Pension. Long-term liabilities, such as bonds, notes, loans payable, financed purchases, leases, subscriptions, claims and judgments, compensated absences, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the funds. (See Note 2 to the financial statements; Table 3.) Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3.) 46,075			(9.425)
Deferred inflows of resources - Changes of assumptions or other inputs - Pension. Long-term liabilities, such as bonds, notes, loans payable, financed purchases, leases, subscriptions, claims and judgments, compensated absences, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the funds. (See Note 2 to the financial statements; Table 3 .) (6,725,568) Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3 .)			•
Long-term liabilities, such as bonds, notes, loans payable, financed purchases, leases, subscriptions, claims and judgments, compensated absences, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the funds. (See Note 2 to the financial statements; Table 3.) (6,725,568) Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3.)			, ,
are not due and payable in the current period and, therefore, are not reported in the funds. (See Note 2 to the financial statements; Table 3 .) (6,725,568) Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3 .)			(6)
Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3 .)	judgments, compensated absences, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability	ły	
Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3 .)		al	
maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3 .)		4	(6,725,568)
(purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3 .)	, , , , , , , , , , , , , , , , , , , ,	,	
county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3 .) 46,07			
internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; Table 3 .) 46,07			
Net position of governmental activities \$ \$4,119,34	financial statements; Table 3.)		46,072
	Net position of governmental activities	\$	\$4,119,343

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

For the Year Ended June 30, 2023

(In Thousands)

Revenues	(in mousanas)			Tobacco	Other	Total
Revenues:		General	Public	Endowment G	overnmental G	overnmental
Revenue from the fire of the		Fund				
Licenses, permits and franchise fees 51,312 39,583 1,197 40,780 Revenue from use of money and property 54,783 5,379 32,294 83,456 Ald from other governmental agencies:	Revenues:		, , , , , , , , , , , , , , , , , , , ,			
Fines, forfeitlures and penoltiles 39,583 1,197 40,780 Revenue from use of money and properly 54,783 5,379 23,294 83,456 Xid from other governmental agencies: 1,715,230 376,995 134,734 2,226,959 Fedderal 1,205,320 224,443 1,429,763 Other 191,945 17,126 209,071 Charges for current services 446,770 48,404 489,410 Other 240,353 5,379 577,100 6,448,680 Expenditures 240,353 42,239 282,592 Total revenues 5,489,206 376,995 5,379 577,100 6,448,680 Expenditures 380,192 136 11,062 391,390 Public protection 1,860,424 9,790 9,471 Health and sonitation 1,286,415 9,790 9,471 Health and sonitation 1,512,502 251,826 1,643,38 Education and cultural 56,249 3,672 59,41 Recreation and cultural 56,	Taxes	\$ 1,543,910			76,100	1,620,010
Revenue from use of money and property 54,783 5.379 23,294 83,456 Aid from other governmental agencies: 1,715,230 376,995 134,734 2,226,959 Federal 1,205,320 224,443 1,429,763 Other 191,945 17,126 209,071 Charges for current services 446,770 42,840 489,410 Other 240,353 5,379 577,100 6448,880 Expenditures: 2 240,353 5,379 577,100 6448,880 Expenditures: 2 240,353 5,379 577,100 6448,880 Expenditures: 3 28,89,200 376,995 5,379 577,100 6448,880 Expenditures: 3 380,192 136 11,062 391,390 Public assistance 1,860,424 2 2,5261 1,885,685 Public assistance 1,512,502 36,957 1,245,372 Public assistance 1,512,502 3,672 57,781 Recreation and cultural 56,269 <td>Licenses, permits and franchise fees</td> <td>51,312</td> <td></td> <td></td> <td>15,127</td> <td>66,439</td>	Licenses, permits and franchise fees	51,312			15,127	66,439
Nation	Fines, forfeitures and penalties	39,583			1,197	40,780
State 1,715,230 376,995 134,734 2,226,959 Fecleral 1,205,320 224,443 1,429,763 Other 191,945 17,126 209,071 Charges for current services 446,770 42,840 489,610 Other 240,353 5,379 577,100 6,448,680 Expenditures 8,89,206 376,995 5,379 577,100 6,448,680 Expenditures 8,80,122 136 11,062 391,390 9,118 6,428,685 90,790 94,718 6,428,585 90,790 94,718 6,442,833 90,790 94,718 6,442,433 276,163 329,993 79,914 143,449 1,443,444 1,442,444 1,442,444 1,442,444 1,443,444 1,443,444	Revenue from use of money and property	54,783		5,379	23,294	83,456
Federal Other 1,205,320 224,443 1,429,763 Other 191,945 17,126 200,763 Charges for current services 446,770 42,840 489,610 Other 240,353 5,379 577,00 6,488,680 Total revenues 5,89,206 376,995 5,379 577,00 6,488,680 Expenditures 380,192 136 11,062 391,390 Public protection 1,860,424 25,261 1,885,685 Public ways and facilities 3,928 90,790 94,718 Health and sanitation 1,228,415 36,975 25,618 1,784,328 Education 836 56,945 36,799 9,941 28,832 Becarcation and cultural 56,269 3,672 57,781 32,993 26,941 3,943 32,993 32,993 32,993 32,943 32,943 32,993 32,993 32,943 32,993 32,993 32,943 32,993 32,943 32,993 32,943 32,993 32,943 <t< td=""><td>Aid from other governmental agencies:</td><td></td><td></td><td></td><td></td><td></td></t<>	Aid from other governmental agencies:					
Other Other Other Charges for current services 191,945 (46,707) (20,035) 17,126 (42,840) (489,610) 20,0353 (42,239) 42,840 (489,610) 42,	State	1,715,230	376,995		134,734	2,226,959
Charges for current services 446.770 240.353 42.840 489.610 489.610 200.614 42.839 282.592 2	Federal	1,205,320			224,443	1,429,763
Other 240,353 42,239 282,592 Total revenues 5,489,206 376,995 5,379 577,100 6,448,680 Expenditures: Current: General government 380,192 136 11,062 391,390 Public protection 1,860,424 25,261 1,885,685 Public ways and facilities 3,928 90,790 94,718 Health and sanitation 1,228,415 36,957 1,265,372 Public assistance 1,512,502 25,1826 1,764,328 Education 836 56,945 57,781 Recreation and cultural 56,269 3,672 59,941 Capital outlay 53,830 276,163 329,993 Debt service: 76,111 14,494 1,494 Interest 11,640 37,548 49,188 Total expenditures 5,172,319 136 869,435 6,041,890 Excess (deficiency) of revenues over (under) 25,253 29,235 406,790 Other financing sources (uses):	Other	191,945			17,126	209,071
Total revenues 5.489,206 376,975 5.379 577,100 6.448,680 Expenditures: Current: General government 380,192 136 11,062 391,390 Public protection 1,860,424 25,261 1,885,685 Public ways and facilities 3,928 90,790 94,718 Health and sanitation 1,228,415 36,957 1,265,372 Public assistance 1,512,502 251,826 1,764,328 Education 836 56,945 57,781 Recreation and cultural 56,269 3,672 57,941 Capital outlay 53,830 276,163 329,993 Debt service: Principal 64,283 79,211 143,494 Interest 11,640 37,548 49,188 Total expenditures 316,887 376,995 5,243 (292,335) 406,790 Other financing sources (uses): 2,553 78 1,306 Issuance of leases: 2,553 5,35 1,306	Charges for current services	446,770			42,840	489,610
Expenditures: Current: Subscriptions S	Other	240,353			42,239	282,592
Current: General government 380,192 136 11,062 391,390 Public protection 1,860,424 25,261 1,885,685 Public ways and facilities 3,928 90,790 94,718 Health and sanitation 1,228,415 36,957 1,265,372 Public assistance 1,512,502 251,826 1,764,328 Education 836 56,945 57,781 Recreation and cultural 56,269 3,672 59,941 Capital outlay 53,830 276,163 329,993 Debt service: Principal 64,283 79,211 143,494 Interest 11,640 37,548 49,188 Total expenditures 5,172,319 136 869,435 6,041,890 Excess (deficiency) of revenues over (under) 316,887 376,995 5,243 (292,335) 406,790 Other financing sources (uses): 2,553 5,243 (292,335) 406,790 Subscriptions: 2,553 5,343 292,335 406,790	Total revenues	5,489,206	376,995	5,379	577,100	6,448,680
General government 380,192 136 11,062 391,390 Public protection 1,860,424 52,261 1,885,685 Public ways and facilities 3,928 90,790 94,718 Health and sanitation 1,228,415 36,957 1,265,372 Public assistance 1,512,502 251,826 1,764,328 Education 836 56,945 57,781 Recreation and cultural 56,269 3,672 39,941 Capital outlay 53,830 276,163 329,993 Debt service: 79,211 143,494 1,616 37,548 49,188 Interest 11,640 37,548 49,188 49,	Expenditures:					
Public protection 1,860,424 25,261 1,885,685 Public ways and facilities 3,928 90,790 94,718 Health and sanitation 1,228,415 36,957 1,265,372 Public assistance 1,512,502 251,826 1,764,328 Education 836 56,945 57,781 Recreation and cultural 56,269 3,672 59,941 Capital outlay 53,830 276,163 329,993 Debt service: 76,161 37,548 49,188 Interest 11,640 37,548 49,188 Total expenditures 5,172,319 136 869,435 6,041,890 Expenditures 5,172,319 136 869,435 6,041,890 Expenditures 316,887 376,995 5,243 (29,235) 406,790 Eases 328 978 1,306 1,306 Issuance of leases: 2,553 978 1,306 Leases 2,553 53 53 12,330 Transfers out	Current:					
Public ways and facilities 3,928 90,790 94,718 Health and sanitation 1,228,415 36,957 1,265,372 Public assistance 1,512,502 251,826 1,764,327 Education 836 56,945 57,781 Recreation and cultural 56,269 3,672 59,941 Capital outlay 53,830 276,163 329,993 Debt service: Principal 64,283 79,211 143,494 Interest 11,640 37,548 49,188 Total expenditures 5,172,319 136 869,435 6,041,890 Excess (deficiency) of revenues over (under) 316,887 376,995 5,243 (292,335) 406,790 Other financing sources (uses): 316,887 376,995 5,243 (292,335) 406,790 Other financing sources (uses): 318 376,995 5,243 (292,335) 406,790 Subscriptions: 325 5,243 (292,335) 406,790 Subscriptions: 32,553 32,553 33,26,333 <td>General government</td> <td>380,192</td> <td></td> <td>136</td> <td>11,062</td> <td>391,390</td>	General government	380,192		136	11,062	391,390
Health and sanitation 1,228,415 36,957 1,265,372 Public assistance 1,512,502 251,826 1,764,328 Education 836 56,945 57,781 Recreation and cultural 56,269 3,672 59,941 Capital outlay 53,830 276,163 329,993 Debt service: Principal 64,283 79,211 143,494 1161erst 11,640 37,548 49,188 11,640 37,548 49,188 11,640 37,548 49,188 11,640 37,548 49,188 10,401 10,4	Public protection	1,860,424			25,261	1,885,685
Public assistance 1,512,502 251,826 1,764,328 Education 836 56,945 57,781 Recreation and cultural 56,269 3,672 59,941 Capital outlary 53,830 276,163 329,993 Debt service: ************************************	Public ways and facilities	3,928			90,790	94,718
Education 836 56,945 57,781 Recreation and cultural 56,269 3,672 59,941 Capital outlay 53,830 276,163 329,993 Debt service: Principal 64,283 79,211 143,494 Interest 11,640 37,548 49,188 Total expenditures 5,172,319 136 869,435 6,041,890 Excess (deficiency) of revenues over (under) 250 5,172,319 136 869,435 6,041,890 Excess (deficiency) of revenues over (under) 250 5,243 (292,335) 406,790 Excess (deficiency) of revenues over (under) 316,887 376,995 5,243 (292,335) 406,790 Other financing sources (uses): 328 978 1,306 Issuance of leases: 2,553 53 2,553 Issuance of subscriptions: 535 12,330 Issuance of subscriptions: 535 12,330 Iransfers in 397,099 266,639 663,738 Iransfers out (267,161)	Health and sanitation	1,228,415			36,957	1,265,372
Recreation and cultural 56,269 3,672 59,941 Capital outlay 53,830 276,163 329,993 Debt service: 79,211 143,494 Principal Interest 64,283 79,211 143,494 Interest 11,640 37,548 49,188 Total expenditures 5,172,319 136 869,435 6,041,890 Excess (deficiency) of revenues over (under) 869,435 406,790 76,000 406,790 76,000 76,	Public assistance	1,512,502			251,826	1,764,328
Capital outlay 53,830 276,163 329,993 Debt service: Principal 64,283 79,211 143,494 Interest 11,640 37,548 49,188 Total expenditures 5,172,319 136 869,435 6,041,890 Excess (deficiency) of revenues over (under) 316,887 376,995 5,243 (292,335) 406,790 Other financing sources (uses): 328 978 1,306 Issuance of leases: 2,553 978 2,553 Leases 2,553 5,5243 292,335) 2,553 Issuance of subscriptions: 32,553 5,5243 292,335) 406,790 Subscriptions of subscriptions: 32,553 5,5243 292,335) 2,553 Issuance of subscriptions: 32,553 5,535 12,330 Transfers in 397,099 266,639 663,738 Transfers out (267,161) (369,366) (15,113) 23,576 675,216 Total other financing sources (uses) 144,61 369,366) (15,113	Education	836			56,945	57,781
Debt service: Principal 64,283 79,211 143,494 Interest 11,640 37,548 49,188 Total expenditures 5,172,319 136 869,435 6,041,890 Excess (deficiency) of revenues over (under) expenditures 316,887 376,995 5,243 (292,335) 406,790 Other financing sources (uses): 328 978 1,306 Issuance of leases: 2,553 978 1,306 Issuance of subscriptions: 2,553 5,243 2,553 Issuance of subscriptions: 31,795 5,35 12,330 Iransfers in 37,099 266,639 663,738 Iransfers out (267,161) (369,366) (15,113) (23,576) (675,216) Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 374 6,779	Recreation and cultural	56,269			3,672	59,941
Principal Interest 64,283 11,640 79,211 37,548 143,494 49,188 Total expenditures 5,172,319 136 869,435 6,041,890 Excess (deficiency) of revenues over (under) expenditures 316,887 376,995 5,243 (292,335) 406,790 Other financing sources (uses): Sale of capital assets 328 978 1,306 Issuance of leases: Leases 2,553 \$\$ 978 1,306 Issuance of subscriptions: Subscriptions 11,795 535 12,330 Transfers in 397,099 266,639 663,738 Transfers out (267,161) (369,366) (15,113) (23,576) (675,216) Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 25,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405	Capital outlay	53,830			276,163	329,993
Interest 11,640 37,548 49,188 Total expenditures 5,172,319 136 869,435 6,041,890 Excess (deficiency) of revenues over (under) expenditures 316,887 376,995 5,243 (292,335) 406,790 Other financing sources (uses): Sale of capital assets 328 978 1,306 Issuance of leases: Leases 2,553 2,553 2,553 2,553 Issuance of subscriptions: Subscriptions 11,795 535 12,330 Transfers in 397,099 266,639 663,738 Transfers out (267,161) (369,366) (15,113) (23,576) (675,216) Total other financing sources (uses) 144,614 (369,366) (15,113) 244,576 4,711 Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspen	Debt service:					
Total expenditures 5,172,319 136 869,435 6,041,890 Excess (deficiency) of revenues over (under) 316,887 376,995 5,243 (292,335) 406,790 Other financing sources (uses): Sale of capital assets 328 978 1,306 Issuance of leases: 2,553 2,553 2,553 Issuance of subscriptions: 311,795 535 12,330 Transfers in 397,099 266,639 663,738 Transfers out (267,161) (369,366) (15,113) (23,576) (675,216) Total other financing sources (uses) 144,614 (369,366) (15,113) 244,576 4,711 Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 374 6,779	Principal	64,283			79,211	143,494
Excess (deficiency) of revenues over (under) 316,887 376,995 5,243 (292,335) 406,790 Other financing sources (uses): 328 978 1,306 Issuance of leases: 2,553 978 1,306 Issuance of subscriptions: 2,553 2,553 2,553 Issuance of subscriptions: 397,099 535 12,330 Transfers in 397,099 266,639 663,738 Transfers out (267,161) (369,366) (15,113) (23,576) (675,216) Total other financing sources (uses) 144,614 (369,366) (15,113) 244,576 4,711 Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 374 6,779	Interest	11,640			37,548	49,188
expenditures 316,887 376,995 5,243 (292,335) 406,790 Other financing sources (uses): 328 978 1,306 Issuance of leases: 2,553 2,553 2,553 Issuance of subscriptions: 397,099 535 12,330 Transfers in 397,099 266,639 663,738 Transfers out (267,161) (369,366) (15,113) (23,576) (675,216) Total other financing sources (uses) 144,614 (369,366) (15,113) 244,576 4,711 Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 50,405 50,405 6,779		5,172,319		136	869,435	6,041,890
Other financing sources (uses): 328 978 1,306 Issuance of leases: 2,553 2,553 Leases (subscriptions): 2,553 2,553 Issuance of subscriptions: 397,099 535 12,330 Transfers in (subscriptions): 397,099 266,639 663,738 Transfers out (267,161) (369,366) (15,113) (23,576) (675,216) (675,216) Total other financing sources (uses) (uses) (144,614 (369,366) (15,113) (244,576 (4,711) 47,759) (47,759) (47,759) (47,759) 411,501 Fund balance at beginning of year (2,350,009) (150,424 (257,936) (257,9	Excess (deficiency) of revenues over (under)					
Sale of capital assets 328 978 1,306 Issuance of leases: 2,553 2,553 Issuance of subscriptions: 2,553 535 12,330 Issuance of subscriptions: 397,099 266,639 663,738 Iransfers in 397,099 266,639 663,738 Iransfers out (267,161) (369,366) (15,113) (23,576) (675,216) Total other financing sources (uses) 144,614 (369,366) (15,113) 244,576 4,711 Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 374 6,779	expenditures	316,887	376,995	5,243	(292,335)	406,790
Issuance of leases: 2,553 2,553 Issuance of subscriptions: 397,099 535 12,330 Transfers in Transfers out 11,795 266,639 663,738 Transfers out (267,161) (369,366) (15,113) (23,576) (675,216) Total other financing sources (uses) 144,614 (369,366) (15,113) 244,576 4,711 Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 374 6,779	Other financing sources (uses):					
Leases 2,553 2,553 Issuance of subscriptions: 397,099 535 12,330 Transfers in Transfers out 397,099 266,639 663,738 Transfers out (267,161) (369,366) (15,113) (23,576) (675,216) Total other financing sources (uses) 144,614 (369,366) (15,113) 244,576 4,711 Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 374 6,779	Sale of capital assets	328			978	1,306
Issuance of subscriptions: Subscriptions 11,795 535 12,330 Transfers in 397,099 266,639 663,738 Transfers out (267,161) (369,366) (15,113) (23,576) (675,216) Total other financing sources (uses) 144,614 (369,366) (15,113) 244,576 4,711 Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 374 6,779	Issuance of leases:					
Subscriptions 11,795 535 12,330 Transfers in 397,099 266,639 663,738 Transfers out (267,161) (369,366) (15,113) (23,576) (675,216) Total other financing sources (uses) 144,614 (369,366) (15,113) 244,576 4,711 Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 374 6,779	Leases	2,553				2,553
Transfers in Transfers out 397,099 266,639 663,738 Transfers out (267,161) (369,366) (15,113) (23,576) (675,216) Total other financing sources (uses) 144,614 (369,366) (15,113) 244,576 4,711 Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 374 6,779	Issuance of subscriptions:					
Transfers out (267,161) (369,366) (15,113) (23,576) (675,216) Total other financing sources (uses) 144,614 (369,366) (15,113) 244,576 4,711 Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 374 6,779	Subscriptions	11,795			535	12,330
Total other financing sources (uses) 144,614 (369,366) (15,113) 244,576 4,711 Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 374 6,779	Transfers in	397,099			266,639	663,738
Net change in fund balances 461,501 7,629 (9,870) (47,759) 411,501 Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 374 6,779	Transfers out	(267,161)	(369,366)	(15,113)	(23,576)	(675,216)
Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 374 6,779	Total other financing sources (uses)	144,614	(369,366)	(15,113)	244,576	4,711
Fund balance at beginning of year 2,350,009 150,424 257,936 568,161 3,326,530 Increase (decrease) in nonspendable inventories 6,405 374 6,779						
	Increase (decrease) in nonspendable inventories	6,405			374	6,779
	Fund balances at end of year	\$ 2,817,915	158,053	248,066	520,776	3,744,810

[▶] Notes to the basic financial statements are an integral part of this statement ◀

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE	S OF GC	OVERNMENTAL
FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES		
For the Year Ended June 30, 2023		
(In Thousands)		
Net change in fund balances - total governmental funds	\$	411,501
Governmental funds accrue property tax revenue which is deemed collectible within 60 days. However, for the		
statement of activities the total amount estimated to ultimately be collected is accrued.		8,617
Revenues that do not provide current financial resources are not reported as revenues in the funds (deferred		
inflows) but are recognized as revenue in the statement of activities.		(43,382)
Revenues earned on long-term housing loans. Adjustment to nonspendable inventories.		1,659 6,779
Change in accounting estimate for postclosure costs - (public protection function) - San Marcos landfill.		(1,442)
Change in accounting estimate for posterious costs (posterior rotterior).		165
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of		
those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. (See	Э	
Note 2 to the financial statements; Table 4 .)		105,218
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is	S	
to decrease net position. (See Note 2 to the financial statements; Table 4 .)		(12,329)
Contributions to the pension plan subsequent to the measurement date.		608,970
Contributions to the OPEB plan subsequent to the measurement date.		16,598
The issuance of long-term debt (e.g. bonds, notes, loans, financed purchases, leases, and subscriptions) provides		
current financial resources to governmental funds, while the repayment of the principal of long-term debt		
consumes the current financial resources of governmental funds. Neither transaction, however, has any effect or	ı	
net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is firs	t	
issued, whereas these amounts are deferred and amortized in the statement of activities. (See Note 2 to the		
financial statements; Table 4 .)		128,612
Some expenses reported in the statement of activities do not require the use of current financial resources and,		
therefore, are not reported as expenditures in governmental funds. (See Note 2 to the financial statements; Table		
4.)		(850,597)
Internal service funds are used by management to charge the costs of centralized services to individual funds. The	Э	
net revenue (expense) of certain activities of internal service funds is reported within governmental activities. (See	9	
Note 2 to the financial statements; Table 4.)		(51,240)
Change in net position - governmental activities.	\$	329,129

STATEMENT OF NET POSITION

County of San Diego / Annual Comprehensive Financial Report / For the year ended June 30, 2023

STATEMENT OF NET POSITION					
PROPRIETARY FUNDS					
June 30, 2023					
(In Thousands)					Governmental
		Pusinos	s turno A otivitio		Activities
	_		s-type Activities ner Enterprise	Total Enterprise	Internal Service
			Funds	Funds	Funds
ASSETS		Airport Fund	runus	runus	runus
Current assets:					
	\$	27,522	77.933	105,455	434,430
Receivables, net	Ψ	3,169	2,735	5,904	4,526
Lease receivables		7,358	2,700	7,358	518
Due from other funds		3	344	347	39.814
Inventories		1	290	291	2.362
Prepaid items		1	270	1	2,502
Total current assets		38.054	81,302	119,356	481,650
Noncurrent assets:		00,004	01,002	117,000	701,000
Lease receivables		215,967		215.967	2.342
Due from other funds		2,884		2,884	50
Capital assets:		2,001		2,001	00
Land		12,536	1,240	13.776	
Construction in progress		2,481	5,413	7,894	489
Buildings and improvements		134,755	19,248	154,003	2.963
Equipment		2,502	4,559	7,061	194,432
Software		297	1,007	297	14,474
Road infrastructure		25,247		25.247	,
Sewer infrastructure		20/2	115,852	115,852	
Subscription assets			342	342	
Accumulated depreciation/amortization		(72,610)	(65,540)	(138,150)	(137,920)
Total noncurrent assets		324.059	81,114	405,173	76,830
Total assets		362,113	162,416	524,529	558,480
DEFERRED OUTFLOWS OF RESOURCES					
Pension:					
Contributions to the pension plan subsequent to					
the measurement date		1,204	1,236	2.440	14.438
Changes in proportionate share and differences		.,20 .	.,200	2, 1.10	,
between employer's contributions and					
proportionate share of contributions		36	35	71	362
Changes of assumptions or other inputs		1,668	1,761	3,429	19,923
Net difference between projected and actual		1,000	1,701	3,427	17,720
earnings on pension plan investments		1,721	1,842	3,563	22,708
Difference between expected and actual		1,7 21	1,072	0,000	22,700
experience in the total pension liability		112	181	293	1.442
OPEB:		112	101	2/3	1,442
Contributions to the OPEB plan subsequent to the					
measurement date		38	45	83	498
Total deferred outflows of resources		4,779	5,100	9,879	59,371
Total actorica controws of resources		7,///	5,100	7,077	57,571



STATEMENT OF NET POSITION				
PROPRIETARY FUNDS				
June 30, 2023				
(In Thousands)				
(iii iiioosailas)				Governmental
	Rusir	ness-type Activitie	• ¢	Activities
		Other Enterprise	Total Enterprise	Internal Service
(Continued)	Airport Fund	Funds	Funds	Funds
LIABILITIES				
Current liabilities:				
Accounts payable	1,150	842	1,992	83,852
Accrued payroll	148	187	335	2,213
Due to other funds	277	839	1,116	10,360
Unearned revenue	218		218	1,114
Loans payable				97
Subscriptions payable		82	82	
Compensated absences	83	114	197	1,590
Claims and judgments				68,240
Total current liabilities	1,876	2,064	3,940	167,466
Noncurrent liabilities:				
Loans payable				268
Subscription payable		184	184	
Compensated absences	145	199	344	2,765
Claims and judgments				272,862
Net pension liability	10,432	11,416	21,848	119,845
Net OPEB liability	167	186	353	1,695
Total noncurrent liabilities	10,744	11,985	22,729	397,435
Total liabilities	12,620	14,049	26,669	564,901



STATEMENT OF NET POSITION				
PROPRIETARY FUNDS				
June 30, 2023				
(In Thousands)				
				Governmental
	Busi	iness-type Activitie	es	Activities
		Other Enterprise	Total Enterprise	Internal Service
(Continued)	Airport Fund	Funds	Funds	Funds
DEFERRED INFLOWS OF RESOURCES				
Non-pension:				
Leases	219,346		219,346	2,818
Pension:				
Changes in proportionate share and differences				
between employer's contributions and				
proportionate share of contributions	17	18	35	207
Differences between expected and actual				
experience in the total pension liability	313		562	2,806
Total deferred inflow of resources	219,676	267	219,943	5,831
NET POSITION				
Net investment in capital assets	104,875		185,874	73,880
Unrestricted	29,721	72,201	101,922	(26,761)
Total net position	\$ 134,596	153,200	287,796	47,119

Reconciliation between net position - enterprise funds and net position of business-type activities as							
reported in the government-wide statement of net position							
Total net position	\$	287,796					
Adjustment to reflect the consolidation of internal service fund activities related to enterpole	rise funds	1,047					
Net position of business-type activities	\$	288,843					

STATEMENT OF REVENUES, EXPENSES, AND CHANGES PROPRIETARY FUNDS For the Year Ended June 30, 2023 (In Thousands)		LETT OSITION			
					Governmental
	_	BU	siness-type Activitie		Activities
			Other	Total	
			Enterprise	Enterprise	Internal Service
		Airport Fund	Funds	Funds	Funds
Operating revenues:					
Charges for current services	\$	14,794	45,912	60,706	557,938
Other		171		171	3,401
Total operating revenues		14,965	45,912	60,877	561,339
Operating expenses:					
Salaries and employee benefits		5,081	6,256	11,337	71,842
Repairs and maintenance		1,662	5,573	7,235	53,324
Equipment rental		583	1,931	2,514	58
Sewage processing			13,982	13,982	
Contracted services		4,435	1,431	5,866	303,129
Depreciation		3,701	2,906	6,607	20,771
Amortization			70	70	
Utilities		570	123	693	37,983
Cost of material			2,885	2,885	5,116
Claims and judgments					124,463
Fuel		248	13	261	15,324
Other		1,051	2,627	3,678	8,753
Total operating expenses		17,331	37,797	55,128	640,763
Operating income (loss)		(2,366)	8,115	5,749	(79,424)
Nonoperating revenues (expenses):		(, , , , , , , , , , , , , , , , , , ,	-, -		,
Grants		1,430	9	1,439	4,873
Investment earnings		4,149	1,995	6.144	10,152
Gain (loss) on disposal of assets					1,820
Total nonoperating revenues (expenses)		5,579	2.004	7,583	16,845
Income (loss) before capital contributions and transfers		3,213	10,119	13,332	(62,579)
Capital contributions		-, -	151	151	167
Transfers in		50	2,709	2,759	13,802
Transfers out		(131)	(2,815)	(2,946)	(2,137)
Change in net position		3,132	10,164	13,296	(50,747)
Net position (deficits) at beginning of year		131,464	143,036	274,500	97,866
Net position (deficits) at end of year	\$	134,596	153,200	287,796	47.119

Reconciliation between change in net position - enterprise funds and change in net pos business-type activities as reported in the government-wide statement of activities	ition of	
Change in net position	\$	13,296
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	;	493
Change in net position of business-type activities	\$	13,789

STATEMENT OF CASH FLOWS					
PROPRIETARY FUNDS					
For the Year Ended June 30, 2023					
(In Thousands)					C
					Governmental
		Bus	siness-type Activiti	es	Activities
			Other	Total	
		Airport	Enterprise	Enterprise	Internal Service
		Fund	Funds	Funds	Funds
Cash flows from operating activities:		Turia	1 01103	101103	101103
Cash received from customers	\$	5,495	36,364	41,859	12,901
Cash received from other funds	Ψ	109	8,000	8,109	544,563
Cash payments to suppliers		(6,625)	(27,036)	(33,661)	(385,583)
Cash payments to employees		(4,669)	(5,747)	(10,416)	(65,809)
Cash payment to other funds		(2,352)	(2,902)	(5,254)	(38,682)
Cash paid for claims and judgments		(2,002)	(2,702)	(3,234)	(84,718)
Other payments		(13)		(13)	(45)
Net cash provided (used) by operating activities		(8,055)	8,679	624	(17,373)
Cash flows from noncapital financing activities:		(0,000)	0,077	OZ-T	(17,070)
Operating grants		817	9	826	4.019
Transfers from other funds		50	2.709	2,759	13,802
Transfers to other funds		(131)	(2,815)	(2,946)	(2,137)
Payments received on advances to other funds		(101)	(2,010)	(2,7 10)	13
Principal paid on long-term debt					(230)
Other noncapital increases		142		142	(200)
Net cash provided (used) by noncapital financing activities		878	(97)	781	15,467
Cash flows from capital and related financing activities:			(**)		,
Acquisition of capital assets		(1,566)	(2,955)	(4,521)	(20,452)
Lease payments received		7,079	(/ /	7,079	1,639
Principal paid on subscription			(76)	(76)	
Proceeds from sale of assets			(- 1	(- 7	2,385
Net cash provided (used) by capital and related financing					
activities		5,513	(3,031)	2,482	(16,428)
Cash flows from investing activities:		2,0.0	(5755.)		(1271=27
Investment earnings		3,960	1,411	5,371	7,698
Net increase (decrease) in cash and cash equivalents		2,296	6,962	9,258	(10,636)
Cash and cash equivalents - beginning of year		25,226	70,971	96,197	445,066
Cash and cash equivalents - end of year		27,522	77,933	105,455	434,430



STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Year Ended June 30, 2023					
(In Thousands)					
					Governmental
	_	BUS	siness-type Activiti Other	es Total	Activities
		Airport	Enterprise	Enterprise Enterprise	Internal Service
(Continued)		Fund	Funds	Funds	Funds
Reconciliation of operating income (loss) to net cash provide	led	TUTIC	TOTICS	TUTIUS	101103
(used) by operating activities:	ica				
Operating income (loss)	\$	(2,366)	8,115	5,749	(79,424)
Adjustments to reconcile operating income (loss) to net	Ψ	(2/000)	57.10	37	(777.2.1
cash provided (used) by operating activities:					
Decrease (increase) in accounts receivables		(9,245)	(1,496)	(10,741)	(1,489)
Decrease (increase) in due from other funds		58	(52)	6	(2,658)
Decrease (increase) in inventory			(72)	(72)	369
Increase (decrease) in accounts payable		(439)	(26)	(465)	(4,384)
Increase (decrease) in accrued payroll		29	31	60	485
Increase (decrease) in due to other funds		(2)	(1,275)	(1,277)	3,320
Increase (decrease) in unearned revenue		(174)		(174)	272
Increase (decrease) in compensated absences		15	54	69	699
Increase (decrease) in claims and judgments					39,745
Pension expense		382	441	823	5,117
OPEB expense		(14)	(17)	(31)	(196)
Depreciation / amortization		3,701	2,976	6,677	20,771
Total adjustments		(5,689)	564	(5,125)	62,051
Net cash provided (used) by operating activities		(8,055)	8,679	624	(17,373)
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable		333	115	448	558
Governmental contributions of capital assets	\$		151	151	167

Name	STATEMENT OF FIDUCIARY NET POSITION				
San Diego County Employees Retirement Associación Pension (and Other Postemployment Postemployme					
San Diego County Employees Retirement Association Pension (and Other pasternollyment) Pooled County of San Diego Successor Pasternollyment Posternollyment P					
Pooled cosh and investments \$ 1,281 10,588,484 2,139 388 Cosh with fiscal agents 2,390,966 352,503 1,017 6.		Employees Retirement Association Pension (and Other Postemployment	Investments - Investment Trust	Diego Successor Agency Private	Custodial Funds
Cosh with fiscal agents 2,390,966 352,503 8. Investments with fiscal agents 97,302 8. 1,017 6. 6. 6. 6. 6. 6. 6. 6		¢ 1.001	10 500 40 4	0.100	200.005
Accused interest and dividends 1,088,268 Settlement of investments sold 1,088,268 Accounts receivable 91,807 9 151. Toxes receivables, net 69,952 99. Other receivables 29,612 11 Investments at fair value; 29,612 11 Domestic equity securities 3,322,876 11 International equity securities 723,864 15 Fixed income securities for swaps 122,956 12 Private Equity 476,203 12 Private Equity securities for swaps 122,956 12 Private Equity 476,203 14 Private Equity 476,203 11,113,113,113,113,113,113,113,113,113,	Cash with fiscal agents Investments with fiscal agents Securities lending cash collateral	2,390,966	352,503		388,225 8,234 6,390
Settlement of investments sold					
Colter receivables 19,952 99,	Settlement of investments sold Accounts receivable		01		3,762
International equity securities 723,864 Fixed income securities 7,138,351 7,138,351 7,138,351 7,138,351 7,138,351 7,138,351 7,138,351 7,138,351 7,138,351 7,138,351 7,134,551 7,134,	Taxes receivable, net Other receivables Investments at fair value;		69,952 29,612		151,508 99,565 813
Private Equity 476,203 Private real estates 420,900 Real Estate 1,395,512 Capital assets, net 3,496 Total assets 17,234,851 11,132,358 3,165 658, LABILITIES 8 12,873 8 8 1,259,744 8 8 1,259,744 9	International equity securities Fixed income securities	723,864 7,138,351			
Total assets 17,234,851 11,132,358 3,165 658, LIABILITIES 97,324 Settlement of investments purchased 1,259,744 Professional services 12,873 Death benefits 2,234 Retirement benefits 1,526 Refunds to members 2,086 County advance contribution 26,272 Accrued payroll 42 Accrued interest 32 Deferred revenues 42 Other liabilities 13,502 Noncurrent liabilities: Due in more than one year 4,856 Due to other funds 4,348 Due to other governments 170 Total liabilities 1,415,561 208,348 9,914 387, NET POSITION Restricted for: Pension 15,771,333 OPEB 47,957 Pool participants 10,924,010 Private purpose (6,749) Program 10,924,010 Private purpose (6,749) Total liabilities 10,924,010 Total purpose (6,749)	Private Equity Private real estates Real Estate	476,203 420,900 1,395,512			
LIABILITIES			11,132,358	3,165	658,497
Accounts payable 208,306 209, Warrants outstanding 6, Accrued payroll Accrued interest 32 32 Deferred revenues 42 42 Other liabilities 13,502 8 Noncurrent liabilities: 578 578 Due within one year 678 4,856 Due to other funds 4,348 50 Due to other governments 170, 170, Total liabilities 1,415,561 208,348 9,914 387, NET POSITION 8 15,771,333 0PEB 47,957 7 Pension 15,771,333 0PEB 47,957 10,924,010 6,749 Private purpose (6,749) 6,749 6,749 6,749	LIABILITIES Collateral payable for securities lending Settlement of investments purchased Professional services Death benefits Retirement benefits Refunds to members	97,324 1,259,744 12,873 2,234 1,526 2,086		3,130	300,117
Deferred revenues 42 Other liabilities 13,502 Noncurrent liabilities: 4,502 Due within one year 678 Due in more than one year 4,856 Due to other funds 4,348 Due to other governments 170, Total liabilities 1,415,561 208,348 9,914 387, NET POSITION 8estricted for: 9ension 15,771,333 10,924,010 <td>Accounts payable Warrants outstanding Accrued payroll</td> <td></td> <td></td> <td></td> <td>209,709 6,748 792</td>	Accounts payable Warrants outstanding Accrued payroll				209,709 6,748 792
Due within one year 678 Due in more than one year 4,856 Due to other funds 4,348 Due to other governments 170, Total liabilities 1,415,561 208,348 9,914 387, NET POSITION 8 8 9,914 387,	Deferred revenues Other liabilities	13,502			
Total liabilities 1,415,561 208,348 9,914 387, NET POSITION Restricted for: Pension 15,771,333 OPEB 47,957 Pool participants 10,924,010 Private purpose (6,749)	Due within one year Due in more than one year Due to other funds			4,856	170,199
NET POSITION Restricted for: Pension 15,771,333 OPEB 47,957 Pool participants 10,924,010 Private purpose (6,749)		1,415,561	208,348	9,914	387,448
Pension 15,771,333 OPEB 47,957 Pool participants 10,924,010 Private purpose (6,749)					
Pool participants 10,924,010 Private purpose (6,749)	Pension				
marriadally diganizations and only governments	Pool participants Private purpose	· · · ·	10,924,010		271,049
Total net position (deficit) \$ 15,819,290 10,924,010 (6,749) 271,	Total net position (deficit)	\$ 15,819,290	10,924,010	(6,749)	271,049

[▶] Notes to the basic financial statements are an integral part of this statement ◀

STATEMENT OF CHANGES IN FIDUCIARY NET POSI FIDUCIARY FUNDS	101					
For the Year Ended June 30, 2023						
(In Thousands)		San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Funds	Pooled Investments- Investment Trus Funds		County of San Diego Successor Agency Private Purpose Trust Fund	Custodial Funds
ADDITIONS Contributions:						
Employer contributions Plan member contributions Property taxes collected for other governments Contributions to Investments	\$	687,085 171,018		58		14,435,005 3,183,658
Total contributions		858,103				17,618,663
Investment Income: Net appreciation/(depreciation) in fair value of investments:						
Equity securities Fixed income Foreign currency		640,923 29,718 (16,923)				
Real estate & private equity Private real assets		(120,848) 15,791				
Futures		103,311				
Swaps Total net appreciation/(depreciation) in fair		252,606				
· · · · · · · · · · · · · · · · · · ·		004 570				
value of investments Interest income:		904,578				
Fixed income Cash		323,891 13,224				
Investment earnings			208,1	51	57	25,248
Total interest income		337,115	208,1	51	57	25,248
Other Additions: Dividends		67,537				
Real estate income		81,951				
Private equity income		7,034				
Private real assets income		42,459				
Total Other		198,981			<u> </u>	
Less: Investment expenses		(31,991)	38)			
Net investment income, before securities lending		1,408,683	207,2	63	57	25,248
Securities lending income and appreciation/						
(depreciation)		4,196				
Securities lending rebates and bank charges		(2,393)				
Net securities lending		1,803				
Net investment income		1,410,486	207,2	63	57	25,248
Property taxes-Successor Agency Redevelopment						
Property Tax Trust Fund Distribution				0.1	2,268	
Total additions		2,268,589	15,522,2	21	2,325	17,643,911



STATEMENT OF CHANGES IN FIDUCIARY NET POS FIDUCIARY FUNDS	ITION				
For the Year Ended June 30, 2023					
(In Thousands)					
	Sa	n Diego County			
	Fmn	loyees Retirement			
		ociation Pension	Pooled	County of Can	
	H22			County of San	
		(and Other	Investments-	Diego Successor	
	Po	ostemployment	Investment Trust	Agency Private	Custodial
(Continued)	Ber	nefits) Trust Funds	Funds	Purpose Trust Fund	Funds
DEDUCTIONS					
Benefits					
Retirement benefits		950,682	2		
Death benefits		2,487	7		
Health benefits		10,097			
Total Benefits		963,266			
Member refunds		7,478			
Administrative expenses		18,892		5	
Distributions from investments			13,603,549		3,205,298
Property taxes distributed to other governments				550	14,412,449
Contributions to other agencies				550	
Interest Total deductions		000 /3/	/ 12 /10 002	403 958	
Change in net position		989,636 1,278,953			26,164
Net position (deficit) at beginning of year		14,540,337		(8,116)	244,885
Net position (deficit) at end of year	\$	15,819,290			271,049