

An aerial photograph of a harbor filled with numerous sailboats. In the background, a city skyline is visible across the water, and a green peninsula with palm trees and buildings is in the middle ground. The water is a deep blue-green color. The text "Combining and Individual Fund Information and Other Supplementary Information" is overlaid in white serif font at the bottom of the image.

# Combining and Individual Fund Information and Other Supplementary Information



## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

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

#### Asset Forfeiture Program Fund

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

#### Community Facilities District Funds - Other

These funds were established to provide services such as fire protection and suppression, emergency response, operation and maintenance of the facilities, and flood control to citizens residing within that specific district. CFDs are funded by special taxes levied on citizens residing within the district. These funds are restricted for fire protection and suppression, emergency response, operation and maintenance of facilities, and flood control.

#### County Library Fund

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

#### County Low and Moderate Income Housing Asset Fund

Pursuant to Health and Safety Code 34176, the County elected to assume the housing functions of the housing assets of the former San Diego County Redevelopment Agency, along with the related rights,

powers, liabilities, duties and obligations. As a result, this fund was created on February 1, 2012, and the use of this fund is restricted for housing activities.

#### County Service District Funds

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

#### Edgemoor Development Fund

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

#### Flood Control District Fund

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

#### Harmony Grove Community Facilities District Fund

This fund was established to account for services provided such as fire protection, emergency response, street improvements, flood control, street lighting, and

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

#### **Housing Authority - Low and Moderate Income Housing Asset Fund**

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

#### **Housing Authority - Other Fund**

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

#### **In Home Supportive Services Public Authority Fund (IHSSPA)**

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

#### **Inactive Wastesites Fund**

This fund was established to receive one-time homeowner association deposits and residual funds from the sale of the County's Solid Waste System. Expenditures include repairs, maintenance and care for

the County's inactive landfill sites in accordance with all applicable governmental regulations, laws and guidelines. This fund is committed to landfill postclosure and inactive landfill maintenance.

#### **Incarcerated Peoples and Ward Welfare Program Fund**

This fund was established to receive telephone and other vending proceeds from stores operated in connection with the County jails and juvenile facilities. This fund is restricted by law, primarily for the benefit, education, and welfare of wards and incarcerated persons.

#### **Lighting Maintenance District Fund**

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

#### **Other Special Revenue Funds**

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

#### **Park Land Dedication Fund**

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

**Road Fund**

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

**Tobacco Securitization Joint Special Revenue Fund**

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

**DEBT SERVICE FUNDS**

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

**Pension Obligation Bonds Fund**

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

**San Diego Regional Building Authority Fund**

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

**SANCAL Fund**

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

**CAPITAL PROJECTS FUNDS**

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

**Capital Outlay Fund**

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

**Harmony Grove Community Facilities District Fund**

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



### **SANCAL Fund**

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

**COMBINING BALANCE SHEET****NONMAJOR GOVERNMENTAL FUNDS****June 30, 2023****(In Thousands)**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Pooled cash and investments	\$ 480,383	11,168	24,348	515,899
Receivables, net	145,625	199	6,775	152,599
Lease receivables	9,035			9,035
Property taxes receivables, net	1,303			1,303
Due from other funds	3,016	298	28,664	31,978
Inventories	1,440			1,440
Deposits with others	8			8
Prepaid items	427			427
Restricted assets:				
Cash with fiscal agents	250		830	1,080
Investments with fiscal agents	38,347	115		38,462
<b>Total assets</b>	<b>679,834</b>	<b>11,780</b>	<b>60,617</b>	<b>752,231</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND</b>				
<b>BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	19,815		33,524	53,339
Accrued payroll	3,096			3,096
Due to other funds	9,720		26,610	36,330
Unearned revenue	9,268		317	9,585
<b>Total liabilities</b>	<b>41,899</b>		<b>60,451</b>	<b>102,350</b>
<b>DEFERRED INFLOW OF RESOURCES</b>				
Non-pension:				
Leases	8,912			8,912
Property taxes received in advance	993			993
Unavailable revenue	119,200			119,200
<b>Total deferred inflows of resources</b>	<b>129,105</b>			<b>129,105</b>
<b>FUND BALANCES</b>				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids	4,207			4,207
Inventories and deposits with others	1,448			1,448
Restricted for:				
Creditors - Debt service	36,160	11,780		47,940
Creditors - Capital projects			166	166
Grantors - Housing assistance	10,349			10,349
Laws or regulations of other governments:				
Future road improvements	238,317			238,317
Fund purpose	129,066			129,066
Other purposes	37,494			37,494
Committed to:				
Roadway major maintenance and safety projects	7,401			7,401
Landfill closure, postclosure and landfill maintenance	44,388			44,388
<b>Total fund balances</b>	<b>508,830</b>	<b>11,780</b>	<b>166</b>	<b>520,776</b>
<b>Total liabilities, deferred inflows of resources and fund</b>				
<b>balances</b>	<b>\$ 679,834</b>	<b>11,780</b>	<b>60,617</b>	<b>752,231</b>



# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS

June 30, 2023

(In Thousands)

	Asset Forfeiture Program Fund	Community Facilities District Funds - Other	County Library Fund	County Low and Moderate Income Housing Asset Fund
<b>ASSETS</b>				
Pooled cash and investments	\$ 12,242	6,506	16,168	428
Receivables, net	103	73	1,493	4,926
Lease receivables				
Property taxes receivables, net			780	
Due from other funds	2			363
Inventories	159		65	
Deposits with others				
Prepaid items				3
Restricted assets:				
Cash with fiscal agents				
Investments with fiscal agents				
<b>Total assets</b>	<b>12,506</b>	<b>6,579</b>	<b>18,506</b>	<b>5,720</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	81	170	1,809	
Accrued payroll			1,051	
Due to other funds	6	11	1,267	1
Unearned revenue		572	153	
<b>Total liabilities</b>	<b>87</b>	<b>753</b>	<b>4,280</b>	<b>1</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Non-pension:				
Leases				
Property taxes received in advance			706	
Unavailable revenue			715	1,509
<b>Total deferred inflows of resources</b>			<b>1,421</b>	<b>1,509</b>
<b>FUND BALANCES</b>				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids				3,783
Inventories and deposits with others	159		65	
Restricted for:				
Creditors - Debt service				
Grantors - Housing assistance				
Laws or regulations of other governments:				
Future road improvements				
Fund purpose	12,260	5,826	12,740	427
Other purposes				
Committed to:				
Roadway major maintenance and safety projects				
Landfill postclosure and landfill maintenance				
<b>Total fund balances</b>	<b>12,419</b>	<b>5,826</b>	<b>12,805</b>	<b>4,210</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 12,506</b>	<b>6,579</b>	<b>18,506</b>	<b>5,720</b>

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

June 30, 2023  
(In Thousands)

	County Service District Funds	Edgemoor Development Fund	Flood Control District Fund	Harmony Grove Community Facilities District Fund	Housing Authority - Low and Moderate Income Housing Asset Fund
(Continued)					
ASSETS					
Pooled cash and investments	\$ 29,016	1,605	37,841	1,566	636
Receivables, net	1,471	852	407	16	19,939
Lease receivables		8,692			
Property taxes receivables, net	405		94		
Due from other funds	491	1,742			
Inventories	80		4		
Deposits with others					
Prepaid items					
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents				2,447	
Total assets	31,463	12,891	38,346	4,029	20,575
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	1,188		264		
Accrued payroll					
Due to other funds	2,109	2	272	38	
Unearned revenue			136		559
Total liabilities	3,297	2	672	38	559
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Leases		8,579			
Property taxes received in advance	165		98		
Unavailable revenue	374		79		19,935
Total deferred inflows of resources	539	8,579	177		19,935
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids					
Inventories and deposits with others	80		4		
Restricted for:					
Creditors - Debt service					
Grantors - Housing assistance					
Laws or regulations of other governments:					
Future road improvements					
Fund purpose	27,547	4,310		3,991	81
Other purposes			37,493		
Committed to:					
Roadway major maintenance and safety projects					
Landfill postclosure and landfill maintenance					
Total fund balances	27,627	4,310	37,497	3,991	81
Total liabilities, deferred inflows of resources and fund balances	\$ 31,463	12,891	38,346	4,029	20,575

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# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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<b>COMBINING BALANCE SHEET</b> <b>NONMAJOR GOVERNMENTAL FUNDS</b> <b>SPECIAL REVENUE FUNDS</b> <b>June 30, 2023</b> <b>(In Thousands)</b>						
(Continued)	Housing Authority - Other Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Incarcerated People's and Ward Welfare Program Fund	Lighting Maintenance District Fund	
<b>ASSETS</b>						
Pooled cash and investments	\$ 6,993	2,836	45,361	16,029		5,169
Receivables, net	5,841	46	413	143		46
Lease receivables			343			
Property taxes receivables, net						24
Due from other funds	111	244	1	13		
Inventories				226		75
Deposits with others	8					
Prepaid items	2					
Restricted assets:						
Cash with fiscal agents	250					
Investments with fiscal agents						
<b>Total assets</b>	<b>13,205</b>	<b>3,126</b>	<b>46,118</b>	<b>16,411</b>		<b>5,314</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	864	78	1,157	776		154
Accrued payroll		214	52			
Due to other funds	273	2,821	188	461		29
Unearned revenue	1,009					
<b>Total liabilities</b>	<b>2,146</b>	<b>3,113</b>	<b>1,397</b>	<b>1,237</b>		<b>183</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Non-pension:						
Leases			333			
Property taxes received in advance						24
Unavailable revenue	583					20
<b>Total deferred inflows of resources</b>	<b>583</b>		<b>333</b>			<b>44</b>
<b>FUND BALANCES</b>						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids	2					
Inventories and deposits with others	8			226		75
Restricted for:						
Creditors - Debt service	116					
Grantors - Housing assistance	10,349					
Laws or regulations of other governments:						
Future road improvements						
Fund purpose		13		14,948		5,012
Other purposes	1					
Committed to:						
Roadway major maintenance and safety projects						
Landfill postclosure and landfill maintenance			44,388			
<b>Total fund balances</b>	<b>10,476</b>	<b>13</b>	<b>44,388</b>	<b>15,174</b>		<b>5,087</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 13,205</b>	<b>3,126</b>	<b>46,118</b>	<b>16,411</b>		<b>5,314</b>

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

June 30, 2023

(In Thousands)

		Other Special	Park Land	Road	Tobacco	Total Special
		Revenue Funds	Dedication	Fund	Securitization	Revenue
			Fund	Fund	Joint Special	Funds
					Revenue Fund	
(Continued)						
<b>ASSETS</b>						
Pooled cash and investments	\$	7,721	34,029	256,237		480,383
Receivables, net		871	300	92,612	16,073	145,625
Lease receivables						9,035
Property taxes receivables, net						1,303
Due from other funds		21		28		3,016
Inventories				831		1,440
Deposits with others						8
Prepaid items				422		427
Restricted assets:						
Cash with fiscal agents						250
Investments with fiscal agents					35,900	38,347
Total assets		8,613	34,329	350,130	51,973	679,834
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable		186		13,088		19,815
Accrued payroll		55		1,724		3,096
Due to other funds		55	735	1,452		9,720
Unearned revenue				6,839		9,268
Total liabilities		296	735	23,103		41,899
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Non-pension:						
Leases						8,912
Property taxes received in advance						993
Unavailable revenue				80,056	15,929	119,200
Total deferred inflows of resources				80,056	15,929	129,105
<b>FUND BALANCES</b>						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids				422		4,207
Inventories and deposits with others				831		1,448
Restricted for:						
Creditors - Debt service					36,044	36,160
Grantors - Housing assistance						10,349
Laws or regulations of other governments:						
Future road improvements				238,317		238,317
Fund purpose		8,317	33,594			129,066
Other purposes						37,494
Committed to:						
Roadway major maintenance and safety projects				7,401		7,401
Landfill postclosure and landfill maintenance						44,388
Total fund balances		8,317	33,594	246,971	36,044	508,830
Total liabilities, deferred inflows of resources and fund balances	\$	8,613	34,329	350,130	51,973	679,834



# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DEBT SERVICE FUNDS June 30, 2023 (In Thousands)					
		Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
ASSETS					
Pooled cash and investments	\$	1,550	4,313	5,305	11,168
Receivables, net		14	41	144	199
Due from other funds		298			298
Restricted assets:					
Investments with fiscal agents		32	9	74	115
Total assets		1,894	4,363	5,523	11,780
FUND BALANCES					
Restricted for:					
Creditors - Debt service		1,894	4,363	5,523	11,780
Total Fund Balance		1,894	4,363	5,523	11,780
Total liabilities, deferred inflows of resources and fund balances	\$	1,894	4,363	5,523	11,780

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
CAPITAL PROJECTS FUNDS**
**June 30, 2023**
**(In Thousands)**

	Capital Outlay Fund	Harmony Grove Community Facilities District Fund	SANCAL Fund	Total Capital Projects Funds
<b>ASSETS</b>				
Pooled cash and investments	\$ 20,481	166	3,701	24,348
Receivables, net	6,775			6,775
Due from other funds	28,664			28,664
Restricted Assets				
Cash with fiscal agents	830			830
<b>Total assets</b>	<b>56,750</b>	<b>166</b>	<b>3,701</b>	<b>60,617</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND</b>				
<b>BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	29,823		3,701	33,524
Due to other funds	26,610			26,610
Unearned revenue	317			317
<b>Total liabilities</b>	<b>56,750</b>		<b>3,701</b>	<b>60,451</b>
<b>FUND BALANCES</b>				
Restricted for:				
Creditors - Capital projects		166		166
Laws or regulations of other governments:				
Total fund balances		166		166
<b>Total liabilities, deferred inflows of resources and fund</b>				
<b>balances</b>	<b>\$ 56,750</b>	<b>166</b>	<b>3,701</b>	<b>60,617</b>



# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

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

### NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2023

(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 76,100			76,100
Licenses, permits and franchise fees	15,127			15,127
Fines, forfeitures and penalties	1,197			1,197
Revenue from use of money and property	14,325	7,462	1,507	23,294
Aid from other governmental agencies:				
State	132,882		1,852	134,734
Federal	220,603		3,840	224,443
Other	9,511		7,615	17,126
Charges for current services	39,254		3,586	42,840
Other	36,871	5,292	76	42,239
Total revenues	545,870	12,754	18,476	577,100
Expenditures:				
Current:				
General government	596	6,054	4,412	11,062
Public protection	25,261			25,261
Public ways and facilities	90,790			90,790
Health and sanitation	36,957			36,957
Public assistance	251,826			251,826
Education	56,945			56,945
Recreation and cultural	3,672			3,672
Capital outlay	61,610		214,553	276,163
Debt service:				
Principal	16,376	62,835		79,211
Interest	16,359	21,189		37,548
Total expenditures	560,392	90,078	218,965	869,435
Excess (deficiency) of revenues over (under) expenditures	(14,522)	(77,324)	(200,489)	(292,335)
Other financing sources (uses):				
Sale of capital assets	978			978
Issuance of subscriptions:				
Subscriptions	535			535
Transfers in	43,671	76,356	146,612	266,639
Transfers out	(21,834)		(1,742)	(23,576)
Total other financing sources (uses)	23,350	76,356	144,870	244,576
Net change in fund balances	8,828	(968)	(55,619)	(47,759)
Fund balances at beginning of year	499,628	12,748	55,785	568,161
Increase (decrease) in nonspendable inventories	374			374
Fund balances at end of year	\$ 508,830	11,780	166	520,776

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

## NONMAJOR GOVERNMENTAL FUNDS

## SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2023

(In thousands)

	Asset Forfeiture Program Fund	Community Facilities District Funds Other	County Library Fund	County Low and Moderate Income Housing Asset Fund
Revenues:				
Taxes		3,173	47,833	
Licenses, permits and franchise fees				
Fines, forfeitures and penalties	\$ 1,151			
Revenue from use of money and property	209	205	371	10
Aid from other governmental agencies:				
State			355	
Federal	2,393		1,179	
Other			8,573	
Charges for current services			196	
Other			153	16
Total revenues	3,753	3,378	58,660	26
Expenditures:				
Current:				
General government				
Public protection	829	3,316		
Public ways and facilities				
Health and sanitation				
Public assistance				6
Education			56,945	
Recreation and cultural		237		
Capital outlay	50		535	
Debt service:				
Principal			646	
Interest			3	
Total expenditures	879	3,553	58,129	6
Excess (deficiency) of revenues over (under) expenditures	2,874	(175)	531	20
Other financing sources (uses):				
Sale of capital assets	11			
Issuance of subscriptions:				
Subscriptions			535	
Transfers in				
Transfers out	(22)	(111)	(1,913)	
Total other financing sources (uses)	(11)	(111)	(1,378)	
Net change in fund balances	2,863	(286)	(847)	20
Fund balances at beginning of year	9,460	6,112	13,588	4,190
Increase (decrease) in nonspendable inventories	96		64	
Fund balances at end of year	\$ 12,419	5,826	12,805	4,210

Continued on next page ►►

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

### NONMAJOR GOVERNMENTAL FUNDS

#### SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2023

(In thousands)

	County Service District Funds	Edgemoor Development Fund	Flood Control District Fund	Harmony Grove Community Facilities District Fund	Housing Authority - Low and Moderate Income Housing Asset Fund
(Continued)					
Revenues:					
Taxes	\$ 16,067		6,545	883	
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	1,472	954	583	113	13
Aid from other governmental agencies:					
State	51		33		
Federal	4,871	813	44		
Other	61		42		
Charges for current services	12,112		1,097		
Other	1,100				
Total revenues	35,734	1,767	8,344	996	13
Expenditures:					
Current:					
General government	257	113			
Public protection	11,869		6,043		
Public ways and facilities	1,544			643	
Health and sanitation	23,728				
Public assistance					2
Education					
Recreation and cultural	3,025				
Capital outlay			438		
Debt service:					
Principal			35		
Interest			1		
Total expenditures	40,423	113	6,517	643	2
Excess (deficiency) of revenues over (under) expenditures	(4,689)	1,654	1,827	353	11
Other financing sources (uses):					
Sale of capital assets		967			
Issuance of subscriptions:					
Subscriptions					
Transfers in	11	1,742	1,926		
Transfers out	(6,585)	(8,479)	(88)		
Total other financing sources (uses)	(6,574)	(5,770)	1,838		
Net change in fund balances	(11,263)	(4,116)	3,665	353	11
Fund balances at beginning of year	38,891	8,426	33,831	3,638	70
Increase (decrease) in nonspendable inventories	(1)		1		
Fund balances at end of year	\$ 27,627	4,310	37,497	3,991	81

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

## NONMAJOR GOVERNMENTAL FUNDS

## SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2023

(In thousands)

	Housing Authority - Other Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Incarcerated Peoples and Ward Welfare Program Fund	Lighting Maintenance District Fund
(Continued)					
Revenues:					
Taxes					1,599
Licenses, permits and franchise fees					
Fines, forfeitures and penalties	\$				
Revenue from use of money and property	1,262	173	1,764	408	147
Aid from other governmental agencies:					
State					8
Federal	206,182				
Other	17				1
Charges for current services	4,305	2,043			276
Other	265		2,700	39	
Total revenues	212,031	2,216	4,464	447	2,031
Expenditures:					
Current:					
General government					
Public protection				3,161	
Public ways and facilities					2,121
Health and sanitation			10,211		
Public assistance	212,178	39,640			
Education					
Recreation and cultural					
Capital outlay			37	6	
Debt service:					
Principal	156	182			172
Interest	9	14			1
Total expenditures	212,343	39,836	10,248	3,167	2,294
Excess (deficiency) of revenues over (under) expenditures	(312)	(37,620)	(5,784)	(2,720)	(263)
Other financing sources (uses):					
Sale of capital assets					
Issuance of subscriptions:					
Subscriptions					
Transfers in		37,611		2,000	
Transfers out	(301)		(38)	(448)	
Total other financing sources (uses)	(301)	37,611	(38)	1,552	
Net change in fund balances	(613)	(9)	(5,822)	(1,168)	(263)
Fund balances at beginning of year	11,089	22	50,210	16,285	5,340
Increase (decrease) in nonspendable inventories				57	10
Fund balances at end of year	\$ 10,476	13	44,388	15,174	5,087

Continued on next page ►►

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

### NONMAJOR GOVERNMENTAL FUNDS

#### SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2023

(In thousands)

	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
(Continued)					
Revenues:					
Taxes					76,100
Licenses, permits and franchise fees		4,770	10,357		15,127
Fines, forfeitures and penalties	\$ 46				1,197
Revenue from use of money and property	(39)	771	4,655	1,254	14,325
Aid from other governmental agencies:					
State	1,001		131,434		132,882
Federal			5,121		220,603
Other			817		9,511
Charges for current services	3,491		15,734		39,254
Other			419	32,179	36,871
Total revenues	4,499	5,541	168,537	33,433	545,870
Expenditures:					
Current:					
General government				226	596
Public protection	43				25,261
Public ways and facilities			86,482		90,790
Health and sanitation	3,018				36,957
Public assistance					251,826
Education					56,945
Recreation and cultural		410			3,672
Capital outlay			60,544		61,610
Debt service:					
Principal			95	15,090	16,376
Interest			1	16,330	16,359
Total expenditures	3,061	410	147,122	31,646	560,392
Excess (deficiency) of revenues over (under) expenditures	1,438	5,131	21,415	1,787	(14,522)
Other financing sources (uses):					
Sale of capital assets					978
Issuance of subscriptions:					
Subscriptions					535
Transfers in			381		43,671
Transfers out	(103)	(1,599)	(2,147)		(21,834)
Total other financing sources (uses)	(103)	(1,599)	(1,766)		23,350
Net change in fund balances	1,335	3,532	19,649	1,787	8,828
Fund balances at beginning of year	6,982	30,062	227,175	34,257	499,628
Increase (decrease) in nonspendable inventories			147		374
Fund balances at end of year	\$ 8,317	33,594	246,971	36,044	508,830

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****NONMAJOR GOVERNMENTAL FUNDS****DEBT SERVICE FUNDS****For the Year Ended June 30, 2023****(In Thousands)**

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
Revenues:				
Revenue from use of money and property	\$ 241	6,233	988	7,462
Other	5,292			5,292
Total revenues	5,533	6,233	988	12,754
Expenditures:				
Current:				
General government		6,054		6,054
Debt service:				
Principal	62,835			62,835
Interest	18,547	89	2,553	21,189
Total expenditures	81,382	6,143	2,553	90,078
Excess (deficiency) of revenues over (under) expenditures	(75,849)	90	(1,565)	(77,324)
Other financing sources (uses):				
Transfers in	76,346	10		76,356
Total other financing sources (uses)	76,346	10		76,356
Net change in fund balances	497	100	(1,565)	(968)
Fund balances at beginning of year	1,397	4,263	7,088	12,748
Fund balances at end of year	\$ 1,894	4,363	5,523	11,780



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

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

For the Year Ended June 30, 2023

(In Thousands)

	Capital Outlay Fund	Harmony Grove Community Facilities District Fund	SANCAL	Total Capital Projects Funds
Revenues:				
Revenue from use of money and property		166	1,341	1,507
Aid from other governmental agencies:				
State	\$ 1,852			1,852
Federal	3,840			3,840
Other	7,615			7,615
Charges for current services	2,282	1,304		3,586
Other	76			76
Total revenues	15,665	1,470	1,341	18,476
Expenditures:				
Current:				
General government	4,412			4,412
Capital outlay	156,123	8,893	49,537	214,553
Total expenditures	160,535	8,893	49,537	218,965
Excess (deficiency) of revenues over (under) expenditures	(144,870)	(7,423)	(48,196)	(200,489)
Other financing sources (uses):				
Transfers in	146,612			146,612
Transfers out	(1,742)			(1,742)
Total other financing sources (uses)	\$ 144,870			144,870
Net change in fund balances		(7,423)	(48,196)	(55,619)
Fund balances at beginning of year		7,589	48,196	55,785
Fund balances at end of year		166		166

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****ASSET FORFEITURE PROGRAM FUND****For the Year Ended June 30, 2023****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties			1,151
Revenue from use of money and property			209
Aid from other governmental agencies:			
Federal			2,393
Total revenues			3,753
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	\$ 806	786	235
District attorney asset forfeiture program - state	100	100	47
District attorney asset forfeiture program - US Treasury	50	50	
Probation asset forfeiture program	100	100	
Sheriff's asset forfeiture program	305	305	284
Sheriff's asset forfeiture State	100	100	
Sheriff's asset forfeiture US Treasury	1,450	1,450	263
Total public protection	2,911	2,891	829
Capital outlay	250	270	50
Total expenditures	3,161	3,161	879
Excess (deficiency) of revenues over (under) expenditures	(3,161)	(3,161)	2,874
Other financing sources (uses):			
Sale of capital assets			11
Transfers out	(150)	(150)	(22)
Total other financing sources (uses)	(150)	(150)	(11)
Net change in fund balances	(3,311)	(3,311)	2,863
Fund balances at beginning of year	9,460	9,460	9,460
Increase (decrease) in nonspendable inventories		96	96
Fund balances at end of year	\$ 6,149	6,245	12,419

# Combining Financial Statements/Schedules - Nonmajor Governmental Funds

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

### BUDGET AND ACTUAL

### COMMUNITY FACILITIES DISTRICT FUNDS - OTHER

For the Year Ended June 30, 2023

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 3,202	3,240	3,173
Fines, forfeitures and penalties	5	5	
Revenue from use of money and property	44	44	205
Other	424	424	
Total revenues	3,675	3,713	3,378
Expenditures:			
Current:			
Public protection:			
Horse Creek Ridge CFD 13-01 Special Tax C	344	344	310
SDCFPD CFD 04-01 SPECIAL TAX A	7	7	6
SDCFPD EOM CFD 09-01 SPECIAL TAX A	120	120	87
SDCFPD EOM CFD 09-01 SPECIAL TAX B	2,925	2,925	2,913
Total public protection	3,396	3,396	3,316
Recreation and cultural:			
Horse Creek Ridge CFD 13-01 Interim	571	571	214
Horse Creek Ridge CFD 13-01 Special Tax A	136	136	8
Sweetwater pl maint CFD 19-02 Special Tax	161	161	15
Piper Otay CFD 22-01 Tax A		38	
Total recreation and cultural	868	906	237
Total expenditures	4,264	4,302	3,553
Excess (deficiency) of revenues over (under) expenditures	(589)	(589)	(175)
Other financing sources (uses):			
Transfers out	(320)	(320)	(111)
Total other financing sources (uses)	(320)	(320)	(111)
Net change in fund balances	(909)	(909)	(286)
Fund balances at beginning of the year	6,112	6,112	6,112
Fund balances at end of the year	\$ 5,203	5,203	5,826



**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****COUNTY LIBRARY FUND****For the Year Ended June 30, 2023****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 44,501	44,501	47,833
Revenue from use of money and property	105	105	371
Aid from other governmental agencies:			
State	368	367	355
Federal	1,247	2,565	1,179
Other	5,645	5,645	8,573
Charges for current services	238	238	196
Other	294	294	153
Total revenues	52,398	53,715	58,660
Expenditures:			
Current:			
Education:			
County library	61,601	62,472	56,945
Total education	61,601	62,472	56,945
Capital outlay	1,069	1,069	535
Debt service:			
Principal	646	1,136	646
Interest	3	5	3
Total expenditures	63,319	64,682	58,129
Excess (deficiency) of revenues over (under) expenditures	(10,921)	(10,967)	531
Other financing sources (uses):			
Issuance of subscriptions:			
Subscriptions	535	535	535
Transfer In		3	
Transfers out	(3,420)	(3,403)	(1,913)
Total other financing sources (uses)	(2,885)	(2,865)	(1,378)
Net change in fund balances	(13,806)	(13,832)	(847)
Fund balances at beginning of year	13,588	13,588	13,588
Increase (decrease) in nonspendable inventories		64	64
Fund balances at end of year	\$ (218)	(180)	12,805

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

**BUDGET AND ACTUAL**

**COUNTY LOW AND MODERATE INCOME HOUSING ASSET FUND**

**For the Year Ended June 30, 2023**

**(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 5	5	10
Other	22	22	16
Total revenues	27	27	26
Expenditures:			
Current:			
Public assistance:			
CSHAF Gillespie housing	25	25	6
CSHAF USDRIP housing	4	4	
Total public assistance	29	29	6
Total expenditures	29	29	6
Excess (deficiency) of revenues over (under) expenditures	(2)	(2)	20
Net change in fund balances	(2)	(2)	20
Fund balances at beginning of year	4,190	4,190	4,190
Fund balances at end of year	\$ 4,188	4,188	4,210

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****COUNTY SERVICE DISTRICT FUNDS****For the Year Ended June 30, 2023****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 9,675	13,105	16,067
Revenue from use of money and property	575	575	1,472
Aid from other governmental agencies:			
State	19	19	51
Federal	4,962	4,962	4,871
Other	35	35	61
Charges for current services	10,552	12,022	12,112
Other	305	305	1,100
Total revenues	26,123	31,023	35,734
Expenditures:			
Current:			
General government:			
CSA 135 Zone B Del Mar Regional Communication System	44	44	34
CSA 135 Zone F Poway Regional Communication System	166	166	159
CSA 135 Zone H Solana Beach Regional Communication System	57	57	56
CSA 135 Zone K Borrego Springs Regional Communication System	9	9	8
Total general government	276	276	257
Public protection:			
CSA 135 Jacumba fire med service zone			4
San Diego County Fire Protection District	3,917	7,920	7,517
SDCFPD Mt Laguna	21	21	19
SDCFPD Palomar	68	68	59
SDCFPD Descanso	62	62	37
SDCFPD Dulzura	13	13	12
SDCFPD Tecate	13	13	13
SDCFPD Potrero	17	17	17
SDCFPD Jacumba	18	18	11
SDCFPD Ramona		2,500	2,500
SDCFPD Rural West	1,325	1,325	1,282
SDCFPD Yuima	150	150	150
SDCFPD Julian	260	260	248
Total public protection	5,864	12,367	11,869

Continued on next page ►►

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

### COUNTY SERVICE DISTRICT FUNDS

For the Year Ended June 30, 2023

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Public ways and facilities:			
PRD 6 Pauma Valley	347	348	45
PRD 8 Magee RD-PALA	371	371	14
PRD 9 B Santa Fe	194	194	4
PRD 10 Davis Dr	33	33	3
PRD 11 A Bernardo RD	74	74	7
PRD 11 C Bernardo RD	7	7	2
PRD 11 D Bernardo RD	37	37	4
PRD 12 Lomair	99	99	6
PRD 13 A Pala Mesa	393	393	160
PRD 13 B Stewart Canyon	81	81	9
PRD 16 Wynola	118	118	9
PRD 18 Harrison Park	95	95	70
PRD 20 Daily Road	216	216	39
PRD 21 Pauma Heights	859	859	120
PRD 22 W Dougherty St	5	5	2
PRD 23 Rock Terrace RD	45	45	3
PRD 24 MT Whitney RD	85	85	3
PRD 30 Royal Oaks-Carroll	49	49	3
PRD 38 Gay Rio Terrace	71	71	12
PRD 45 Rincon Springs	51	51	7
PRD 46 Rocosco Road	135	135	6
PRD 49 Sunset Knolls Road	62	62	4
PRD 50 Knoll Park Lane	42	42	2
PRD 53 Knoll Park Lane EX	166	166	2
PRD 54 Mt Helix	104	104	5
PRD 55 Rainbow Crest	285	285	11
PRD 60 River Drive	76	76	2
PRD 61 Green Meadow Way	221	221	9
PRD 63 Hillview Road	634	634	191
PRD 70 El Camino Corto	50	50	8
PRD 75 A Gay Rio Drive	71	71	5
PRD 75 B Gay Rio Drive	92	91	6
PRD 76 Kingford Ct	27	27	3
PRD 77 Montiel Truck Trail	193	193	6
PRD 78 Gardena Way	108	108	5
PRD 80 Harris Truck Trail	281	281	19
PRD 88 East Fifth St	35	35	2
PRD 90 South Cordoba	49	49	3

Continued on next page ►►



**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****COUNTY SERVICE DISTRICT FUNDS****For the Year Ended June 30, 2023****(In Thousands)****(Continued)**

	Original Budget	Final Budget	Actual
PRD 94 Roble Grande Road	547	547	365
PRD 95 Valle Del Sol	354	354	5
PRD 99 Via Allondra Del Corvo	73	73	4
PRD 101 A Hi Ridge Rd	63	63	11
PRD 101 Johnson Lake	101	101	8
PRD 102 Mtn Meadow	223	223	38
PRD 103 Alto Drive	167	167	25
PRD 104 Artesian Rd	30	30	12
PRD 105 A Alta Loma Dr	96	96	6
PRD 105 Alta Loma Dr	90	90	7
PRD 106 Garrison Way ET AL	58	58	14
PRD 117 Legend Rock	486	486	14
PRD 123 Mizpah Lane	49	49	4
PRD 125 Wrightwood Road	35	35	4
PRD 126 Sandhurst Way	14	14	4
PRD 127 Singing Trails Dr	22	19	4
PRD 130 Wilkes Road	293	293	36
PRD 133 Ranch Creek Road	144	144	5
PRD 134 Kenora Lane	92	92	70
PRD 1003 Alamo Way	25	25	11
PRD 1005 Eden Valley Lane	101	101	4
PRD 1008 Canter	14	14	4
PRD 1010 Alpine Highlands	72	72	11
PRD 1011 La Cuesta	95	95	3
PRD 1012 Millar	88	88	7
PRD 1013 Singing Trails	67	67	8
PRD 1014 Lavender Pt Lane	34	34	3
PRD 1015 Landavo Drive ET AL	72	72	4
PRD 1016 El Sereno Way	93	93	10
PRD 1017 Kalbaugh-Haley-Toub St	29	38	32
Total public ways and facilities	9,488	9,494	1,544
Health and sanitation:			
CSA 17 San Dieguito Ambulance	5,872	6,872	6,445
CSA 69 Heartland Paramedics	9,352	20,352	17,272
PRD 122 Otay Mesa East	7	7	
PRD 136 Sundance Detention Basin	26	26	11
Total health and sanitation	15,257	27,257	23,728

Continued on next page ►►►

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

### COUNTY SERVICE DISTRICT FUNDS

For the Year Ended June 30, 2023

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Recreation and cultural:			
CSA 26 LMD Zone 2 Julian	52	102	54
CSA 26 Rancho San Diego	254	373	294
CSA 26 San Diego landscape maintenance	136	136	27
CSA 81 Fallbrook Park	258	343	332
CSA 83 San Dieguito Local Park	1,031	1,040	529
CSA 83A 4S Ranch Park	577	667	528
CSA 128 San Miguel Park	440	585	581
CSA 138 Valley Center Park	400	400	356
PRD 26 A Cottonwood Village	301	301	195
PRD 26 B Monte Vista	142	142	129
Total recreation and cultural	3,591	4,089	3,025
Debt service:			
Principal	13	13	
Interest		1	
Total expenditures	34,489	53,497	40,423
Excess (deficiency) of revenues over (under) expenditures	(8,366)	(22,474)	(4,689)
Other financing sources (uses):			
Transfer In	14	14	11
Transfers out	(3,892)	(9,349)	(6,585)
Total other financing sources (uses)	(3,878)	(9,335)	(6,574)
Net change in fund balances	(12,244)	(31,809)	(11,263)
Fund balances at beginning of year	38,891	38,891	38,891
Increase (decrease) in nonspendable inventories		(1)	(1)
Fund balances at end of year	\$ 26,647	7,081	27,627

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
EDGEMOOR DEVELOPMENT FUND  
For the Year Ended June 30, 2023  
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 538	538	954
Aid from other governmental agencies:			
Federal	997	998	813
Total revenues	1,535	1,536	1,767
Expenditures:			
Current:			
General government:			
Edgemoor development fund	323	323	113
Total general government	323	323	113
Total expenditures	323	323	113
Excess (deficiency) of revenues over (under) expenditures	1,212	1,213	1,654
Other financing sources (uses):			
Sale of capital assets	500	500	967
Transfer In		1,742	1,742
Transfers out	(8,489)	(8,489)	(8,479)
Total other financing sources (uses)	(7,989)	(6,247)	(5,770)
Net change in fund balances	(6,777)	(5,034)	(4,116)
Fund balances at beginning of year	8,426	8,426	8,426
Fund balances at end of year	\$ 1,649	3,392	4,310

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

### FLOOD CONTROL DISTRICT FUND

For the Year Ended June 30, 2023

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 5,152	5,152	6,545
Revenue from use of money and property	114	113	583
Aid from other governmental agencies:			
State			33
Federal			44
Other	160	160	42
Charges for current services	276	276	1,097
Total revenues	5,702	5,701	8,344
Expenditures:			
Current:			
Public protection:			
Flood control district	21,983	23,731	5,958
Stormwater maintenance, Blackwolf	13	13	
Stormwater maintenance, Lake Rancho Viejo	170	169	81
Stormwater maintenance, Ponderosa Estates	13	13	4
Total public protection	22,179	23,926	6,043
Capital outlay	438	438	438
Debt service:			
Principal	35	35	35
Interest	1	1	1
Total expenditures	22,653	24,400	6,517
Excess (deficiency) of revenues over (under) expenditures	(16,951)	(18,699)	1,827
Other financing sources (uses):			
Transfer In	3,392	5,228	1,926
Transfers out		(88)	(88)
Total other financing sources (uses)	3,392	5,140	1,838
Net change in fund balances	(13,559)	(13,559)	3,665
Fund balances at beginning of year	33,831	33,831	33,831
Increase (decrease) in nonspendable inventories		1	1
Fund balances at end of year	\$ 20,272	20,273	37,497



**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****HARMONY GROVE COMMUNITY FACILITIES DISTRICT FUND****For the Year Ended June 30, 2023****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 889	889	883
Revenue from use of money and property	9	9	113
Total revenues	898	898	996
Expenditures:			
Current:			
Public protection:			
Harmony Grove CFD 08-01 flood control spec tax B	342	342	
Total public protection	342	342	
Public ways and facilities:			
Harmony Grove CFD 08-01 oth svcs spec tax B	367	367	186
Harmony Grove CFD 08-01 fire protection	466	466	457
Harmony Grove CFD 08-01 improvement	2,329	2,329	
Total public ways and facilities	3,162	3,162	643
Total expenditures	3,504	3,504	643
Excess (deficiency) of revenues over (under) expenditures	(2,606)	(2,606)	353
Net change in fund balances	(2,606)	(2,606)	353
Fund balances at beginning of year	3,638	3,638	3,638
Fund balances at end of year	\$ 1,032	1,032	3,991

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

**HOUSING AUTHORITY - LOW AND MODERATE INCOME HOUSING ASSET FUND**

**For the Year Ended June 30, 2023**

**(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 15	15	13
Aid from other governmental agencies:			
Other	11	11	
Total revenues	26	26	13
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	26	6	2
Total public assistance	26	6	2
Total expenditures	26	6	2
Excess (deficiency) of revenues over (under) expenditures		20	11
Net change in fund balances		20	11
Fund balances at beginning of year	70	70	70
Fund balances at end of year	\$ 70	90	81

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****HOUSING AUTHORITY - OTHER FUND****For the Year Ended June 30, 2023****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,274	1,274	1,262
Aid from other governmental agencies:			
Federal	188,274	197,574	206,182
Other	5,189	5,189	17
Charges for current services	5,520	5,520	4,305
Other	2,558	2,558	265
Total revenues	202,815	212,115	212,031
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	203,517	212,548	212,178
Total public assistance	203,517	212,548	212,178
Debt service:			
Principal	165	158	156
Interest	16	9	9
Total expenditures	203,698	212,715	212,343
Excess (deficiency) of revenues over (under) expenditures	(883)	(600)	(312)
Other financing sources (uses):			
Transfers out	(4)	(308)	(301)
Total other financing sources (uses)	(4)	(308)	(301)
Net change in fund balances	(887)	(908)	(613)
Fund balances at beginning of year	11,089	11,089	11,089
Fund balances at end of year	\$ 10,202	10,181	10,476

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

### IN HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY FUND

For the Year Ended June 30, 2023

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property			173
Charges for current services	\$ 1,711	1,711	2,043
Total revenues	1,711	1,711	2,216
Expenditures:			
Current:			
Public assistance:			
IHSS public authority	41,822	41,822	39,640
Total public assistance	41,822	41,822	39,640
Debt service:			
Principal	182	182	182
Interest	7	7	14
Total expenditures	42,011	42,011	39,836
Excess (deficiency) of revenues over (under) expenditures	(40,300)	(40,300)	(37,620)
Other financing sources (uses):			
Transfer In	40,300	40,300	37,611
Total other financing sources (uses)	40,300	40,300	37,611
Net change in fund balances			(9)
Fund balances at beginning of year	22	22	22
Fund balances at end of year	\$ 22	22	13



**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL****INACTIVE WASTESITES FUND****For the Year Ended June 30, 2023****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 266	266	1,764
Charges for current services	5,841	5,841	
Other			2,700
Total revenues	6,107	6,107	4,464
Expenditures:			
Current:			
Health and sanitation:			
Duck pond landfill cleanup	15	15	
Inactive waste site management	6,982	9,692	10,211
Total health and sanitation	6,997	9,707	10,211
Capital outlay		40	37
Total expenditures	6,997	9,747	10,248
Excess (deficiency) of revenues over (under) expenditures	(890)	(3,640)	(5,784)
Other financing sources (uses):			
Transfers out	(47)	(47)	(38)
Total other financing sources (uses)	(47)	(47)	(38)
Net change in fund balances	(937)	(3,687)	(5,822)
Fund balances at beginning of year	50,210	50,210	50,210
Fund balances at end of year	\$ 49,273	46,523	44,388

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

**BUDGET AND ACTUAL**

**INCARCERATED PEOPLES AND WARD WELFARE PROGRAM FUND**

**For the Year Ended June 30, 2023**

**(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 150	150	408
Other	20	20	39
Total revenues	170	170	447
Expenditures:			
Current:			
Public protection:			
Probation ward welfare	2	2	
Sheriff's incarcerated persons welfare - adult detention	4,377	4,371	3,161
Total public protection	4,379	4,373	3,161
Capital outlay		6	6
Total expenditures	4,379	4,379	3,167
Excess (deficiency) of revenues over (under) expenditures	(4,209)	(4,209)	(2,720)
Other financing sources (uses):			
Transfer In	2,000	2,000	2,000
Transfers out	(829)	(829)	(448)
Total other financing sources (uses)	1,171	1,171	1,552
Net change in fund balances	(3,038)	(3,038)	(1,168)
Fund balances at beginning of year	16,285	16,285	16,285
Increase (decrease) in nonspendable inventories		57	57
Fund balances at end of year	\$ 13,247	13,304	15,174

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
LIGHTING MAINTENANCE DISTRICT FUND  
For the Year Ended June 30, 2023  
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,330	1,330	1,599
Revenue from use of money and property	25	25	147
Aid from other governmental agencies:			
State	8	8	8
Other			1
Charges for current services	265	265	276
Total revenues	1,628	1,628	2,031
Expenditures:			
Current:			
Public ways and facilities:			
San Diego lighting maintenance	2,367	2,367	2,121
Total public ways and facilities	2,367	2,367	2,121
Debt service:			
Principal	178	178	172
Interest	5	5	1
Total expenditures	2,550	2,550	2,294
Excess (deficiency) of revenues over (under) expenditures	(922)	(922)	(263)
Net change in fund balances	(922)	(922)	(263)
Fund balances at beginning of year	5,340	5,340	5,340
Increase (decrease) in nonspendable inventories		10	10
Fund balances at end of year	\$ 4,418	4,428	5,087

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

**BUDGET AND ACTUAL**

**OTHER SPECIAL REVENUE FUNDS**

**For the Year Ended June 30, 2023**

**(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 96	96	46
Revenue from use of money and property			(39)
Aid from other governmental agencies:			
State	232	232	1,001
Charges for current services	3,649	3,649	3,491
Total revenues	3,977	3,977	4,499
Expenditures:			
Current:			
Public protection:			
Agriculture, weights and measures - fish and game	18	33	30
Grazing advisory board	9		
Public works, survey	270	270	13
Total public protection	297	303	43
Health and sanitation:			
Sanitation - waste planning and recycling	4,306	4,307	3,018
Total health and sanitation	4,306	4,307	3,018
Total expenditures	4,603	4,610	3,061
Excess (deficiency) of revenues over (under) expenditures	(626)	(633)	1,438
Other financing sources (uses):			
Transfers out	(96)	(96)	(103)
Total other financing sources (uses)	(96)	(96)	(103)
Net change in fund balances	(722)	(729)	1,335
Fund balances at beginning of year	6,982	6,982	6,982
Fund balances at end of year	\$ 6,260	6,253	8,317



**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL****PARK LAND DEDICATION FUND****For the Year Ended June 30, 2023****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 750	750	4,770
Revenue from use of money and property	37	36	771
Total revenues	787	786	5,541
Expenditures:			
Current:			
Recreation and cultural:			
PLD administrative fee	751	751	35
Local Park Planning Area 15 Sweetwater	2	2	1
Local Park Planning Area 20 Spring Valley	1	1	
Local Park Planning Area 25 Lakeside	5	5	
Local Park Planning Area 26 Crest	1	1	
Local Park Planning Area 27 Alpine	189	374	364
Local Park Planning Area 28 Ramona	12	12	1
Local Park Planning Area 29 Escondido	1	1	
Local Park Planning Area 30 San Marcos	2	2	
Local Park Planning Area 31 San Dieguito	2	2	1
Local Park Planning Area 32 Carlsbad	2	2	
Local Park Planning Area 35 Fallbrook	11	11	
Local Park Planning Area 36 Bonsall	4	4	4
Local Park Planning Area 37 Vista	1	1	
Local Park Planning Area 38 Valley Center	40	40	4
Local Park Planning Area 39 Pauma	1	1	
Local Park Planning Area 40 Palomar-Julian	332	332	
Local Park Planning Area 41 Mount Empire	1	1	
Local Park Planning Area 42 Anza-Borrego	1	1	
Local Park Planning Area 45 Valle de Oro	1	1	
Total recreation and cultural	1,360	1,545	410
Total expenditures	1,360	1,545	410
Excess (deficiency) of revenues over (under) expenditures	(573)	(759)	5,131
Other financing sources (uses):			
Transfers out	(6,262)	(14,903)	(1,599)
Total other financing sources (uses)	(6,262)	(14,903)	(1,599)
Net change in fund balances	(6,835)	(15,662)	3,532
Fund balances at beginning of year	30,062	30,062	30,062
Fund balances at end of year	\$ 23,227	14,400	33,594

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

### BUDGET AND ACTUAL

#### ROAD FUND

For the Year Ended June 30, 2023

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 6,000	6,000	10,357
Revenue from use of money and property	1,526	1,524	4,655
Aid from other governmental agencies:			
State	159,385	159,385	131,434
Federal	20,313	21,164	5,121
Other		111	817
Charges for current services	17,272	17,272	15,734
Other	801	801	419
Total revenues	205,297	206,257	168,537
Expenditures:			
Current:			
Public ways and facilities:			
Public works, road	277,911	279,427	86,482
Total public ways and facilities	277,911	279,427	86,482
Capital outlay	60,655	60,604	60,544
Debt Service:			
Principal	95	95	95
Interest	1	1	1
Total expenditures	338,662	340,127	147,122
Excess (deficiency) of revenues over (under) expenditures	(133,365)	(133,870)	21,415
Other financing sources (uses):			
Transfer In	4,252	4,252	381
Transfers out	(1,973)	(2,268)	(2,147)
Total other financing sources (uses)	2,279	1,984	(1,766)
Net change in fund balances	(131,086)	(131,886)	19,649
Fund Balances at the beginning of year	227,175	227,175	227,175
Increase (decrease) in nonspendable inventories		147	147
Fund balances at end of year	\$ 96,089	95,436	246,971







## **NONMAJOR ENTERPRISE FUNDS**

### **Jail Stores Commissary Fund**

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

### **San Diego County Sanitation District Fund**

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

### **Sanitation District - Other Fund**

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

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

June 30, 2023

(In Thousands)

	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Other Enterprise Funds
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 1,468	67,220	9,245	77,933
Receivables, net	453	2,169	113	2,735
Due from other funds		22	322	344
Inventories	289		1	290
Total current assets	2,210	69,411	9,681	81,302
Noncurrent assets:				
Capital assets:				
Land		1,069	171	1,240
Construction in progress		4,533	880	5,413
Buildings and improvements		18,527	721	19,248
Equipment	155	3,731	673	4,559
Sewer infrastructure		115,852		115,852
Subscription assets			342	342
Accumulated depreciation/amortization	(155)	(64,451)	(934)	(65,540)
Total noncurrent assets		79,261	1,853	81,114
Total assets	2,210	148,672	11,534	162,416
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension:				
Contributions to the pension plan subsequent to the measurement date			1,236	1,236
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions			35	35
Changes of assumptions or other inputs			1,761	1,761
Net difference between projected and actual earnings on pension plan investments			1,842	1,842
Difference between expected and actual experience in the total pension liability			181	181
OPEB:				
Contributions to OPEB subsequent to the measurement date			45	45
Total deferred outflows of resources			5,100	5,100

Continued on next page





## COMBINING STATEMENT OF NET POSITION

### NONMAJOR ENTERPRISE FUNDS

June 30, 2023

(In Thousands)

(Continued)	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Other Enterprise Funds
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	332	283	227	842
Accrued payroll			187	187
Due to other funds	211	349	279	839
Subscriptions payable			82	82
Compensated absences			114	114
Total current liabilities	543	632	889	2,064
Noncurrent liabilities:				
Subscriptions payable			184	184
Compensated absences			199	199
Net pension liability			11,416	11,416
Net OPEB liability			186	186
Total noncurrent liabilities			11,985	11,985
Total liabilities	543	632	12,874	14,049
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions			18	18
Differences between expected and actual experience in the total pension liability			249	249
Total deferred inflows of resources			267	267
<b>NET POSITION</b>				
Net investment in capital assets		79,146	1,853	80,999
Unrestricted	1,667	68,894	1,640	72,201
Total net position	\$ 1,667	148,040	3,493	153,200

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION****NONMAJOR ENTERPRISE FUNDS****For the Year Ended June 30, 2023****(In Thousands)**

	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Other Enterprise Funds
Operating revenues:				
Charges for current services	\$ 7,377	30,046	8,489	45,912
Total operating revenues	7,377	30,046	8,489	45,912
Operating expenses:				
Salaries and employee benefits			6,256	6,256
Repairs and maintenance	12	4,917	644	5,573
Equipment rental	6		1,925	1,931
Sewage processing		13,982		13,982
Contracted services	321		1,110	1,431
Depreciation		2,842	64	2,906
Amortization			70	70
Utilities			123	123
Cost of material	2,885			2,885
Fuel	13			13
Other	168	1,737	722	2,627
Total operating expenses	3,405	23,478	10,914	37,797
Operating income (loss)	3,972	6,568	(2,425)	8,115
Nonoperating revenues (expenses):				
Grants			9	9
Investment earnings	19	1,617	359	1,995
Total nonoperating revenues (expenses)	19	1,617	368	2,004
Income (loss) before capital contributions and transfers	3,991	8,185	(2,057)	10,119
Capital contributions			151	151
Transfers in		77	2,632	2,709
Transfers out	(2,661)		(154)	(2,815)
Change in net position	1,330	8,262	572	10,164
Net position (deficits) at beginning of year	337	139,778	2,921	143,036
Net position (deficits) at end of year	\$ 1,667	148,040	3,493	153,200

## COMBINING STATEMENT OF CASH FLOWS

### NONMAJOR ENTERPRISE FUNDS

For the Year Ended June 30, 2023

(In Thousands)

	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Other Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 7,351	28,575	438	36,364
Cash received from other funds			8,000	8,000
Cash payments to suppliers	(3,383)	(20,669)	(2,984)	(27,036)
Cash payments to employees			(5,747)	(5,747)
Cash payments to other funds	(1,201)	(103)	(1,598)	(2,902)
Net cash provided (used) by operating activities	2,767	7,803	(1,891)	8,679
Cash flows from noncapital financing activities:				
Operating grants			9	9
Transfers from other funds		77	2,632	2,709
Transfers to other funds	(2,661)		(154)	(2,815)
Net cash provided (used) by noncapital financing activities	(2,661)	77	2,487	(97)
Cash flows from capital and related financing activities:				
Acquisition of capital assets		(2,753)	(202)	(2,955)
Principal paid on subscription			(76)	(76)
Net cash provided (used) by capital and related financing activities		(2,753)	(278)	(3,031)
Cash flows from investing activities:				
Investment earnings	12	1,104	295	1,411
Net increase (decrease) in cash and cash equivalents	118	6,231	613	6,962
Cash and cash equivalents - beginning of year	1,350	60,989	8,632	70,971
Cash and cash equivalents - end of year	1,468	67,220	9,245	77,933
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	3,972	6,568	(2,425)	8,115
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivable	(26)	(1,471)	1	(1,496)
Decrease (increase) in due from other funds			(52)	(52)
Decrease (increase) in inventory	(72)			(72)
Increase (decrease) in accounts payable	58	(192)	108	(26)
Increase (decrease) in accrued payroll			31	31
Increase (decrease) in due to other funds	(1,165)	56	(166)	(1,275)
Increase (decrease) in compensated absences			54	54
Pension expense			441	441
OPEB expense			(17)	(17)
Depreciation / amortization		2,842	134	2,976
Total adjustments	(1,205)	1,235	534	564
Net cash provided (used) by operating activities	\$ 2,767	7,803	(1,891)	8,679
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable		115		115
Governmental contributions of capital assets			151	151







## **INTERNAL SERVICE FUNDS**

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

### **Employee Benefits Fund**

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

### **Facilities Management Fund**

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

### **Fleet Services Fund**

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

### **Information Technology Fund**

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

### **Public Liability Insurance Fund**

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

### **Purchasing Fund**

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

## **Road and Communication Equipment Fund**

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

### **Special District Loans Fund**

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



## COMBINING STATEMENT OF NET POSITION

## INTERNAL SERVICE FUNDS

June 30, 2023

(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 216,533	19,395	54,263	41,190
Receivables, net	1,918	1,036	601	24
Lease receivables		518		
Due from other funds	1,991	10,802	3,739	21,312
Inventories		924	1,432	
Total current assets	220,442	32,675	60,035	62,526
Noncurrent assets:				
Lease receivables		2,342		
Due from other funds				
Capital assets:				
Construction in progress				
Buildings and improvements			2,963	
Equipment		6,641	140,180	
Software		448	213	9,626
Accumulated depreciation/amortization		(3,996)	(95,788)	(6,149)
Total noncurrent assets		5,435	47,568	3,477
Total assets	220,442	38,110	107,603	66,003
<b>DEFERRED OUTFLOW OF RESOURCES</b>				
Pension:				
Contributions to the pension plan subsequent to the measurement date		10,090	1,834	
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		264	48	
Changes of assumptions or other inputs		13,857	2,721	
Net difference between projected and actual earnings on pension plan investments		15,428	3,345	
Difference between expected and actual experience in the total pension liability		1,018	172	
OPEB:				
Contributions to OPEB subsequent to the measurement date		350	63	
Total deferred outflow of resources		41,007	8,183	

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COMBINING STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

June 30, 2023

(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
(Continued)				
LIABILITIES				
Current liabilities:				
Accounts payable	8,351	15,682	3,093	52,750
Accrued payroll		1,586	266	
Due to other funds	1,324	1,301	250	3,845
Unearned revenue		1,113	1	
Loans payable		97		
Compensated absences		1,098	147	
Claims and judgments	29,776			
Total current liabilities	39,451	20,877	3,757	56,595
Noncurrent liabilities:				
Loans payable		268		
Compensated absences		1,911	255	
Claims and judgments	174,037			
Net pension liability		83,989	16,338	
Net OPEB liability		1,188	248	
Total noncurrent liabilities	174,037	87,356	16,841	
Total liabilities	213,488	108,233	20,598	56,595
DEFERRED INFLOWS OF RESOURCES				
Leases		2,818		
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		144	28	
Differences between expected and actual experience in the total pension liability		1,890	436	
Total deferred inflows of resources		4,852	464	
NET POSITION				
Net investment in capital assets		3,093	47,315	3,477
Unrestricted	6,954	(37,061)	47,409	5,931
Total net position (deficits)	\$ 6,954	(33,968)	94,724	9,408

Continued on next page ►►

**COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS****June 30, 2023****(In Thousands)**

	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
<b>(Continued)</b>					
<b>ASSETS</b>					
Current assets:					
Pooled cash and investments	\$ 68,291	6,154	28,166	438	434,430
Receivables, net	654	57	236		4,526
Lease receivables					518
Due from other funds		1,047	923		39,814
Inventories		6			2,362
Total current assets	68,945	7,264	29,325	438	481,650
Noncurrent assets:					
Lease receivables					2,342
Due from other funds				50	50
Capital assets:					
Construction in progress		489			489
Buildings and improvements					2,963
Equipment		214	47,397		194,432
Software		4,173	14		14,474
Accumulated depreciation/ amortization		(2,654)	(29,333)		(137,920)
Total noncurrent assets		2,222	18,078	50	76,830
Total assets	68,945	9,486	47,403	488	558,480
<b>DEFERRED OUTFLOW OF RESOURCES</b>					
Pension:					
Contributions to the pension plan subsequent to the measurement date		2,514			14,438
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		50			362
Changes of assumptions or other inputs		3,345			19,923
Net difference between projected and actual earnings on pension plan investments		3,935			22,708
Difference between expected and actual experience in the total pension liability		252			1,442
OPEB:					
Contributions to OPEB subsequent to the measurement date		85			498
Total deferred outflow of resources		10,181			59,371

Continued on next page ►►

COMBINING STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

June 30, 2023

(In Thousands)

	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
(Continued)					
LIABILITIES					
Current liabilities:					
Accounts payable	3,436	121	419		83,852
Accrued payroll		361			2,213
Due to other funds	2,792	361	487		10,360
Unearned revenue					1,114
Loans payable					97
Compensated absences		345			1,590
Claims and judgments	38,464				68,240
Total current liabilities	44,692	1,188	906		167,466
Noncurrent liabilities:					
Loans payable					268
Compensated absences		599			2,765
Claims and judgments	98,825				272,862
Net pension liability		19,518			119,845
Net OPEB liability		259			1,695
Total noncurrent liabilities	98,825	20,376			397,435
Total liabilities	143,517	21,564	906		564,901
DEFERRED INFLOWS OF RESOURCES					
Leases					2,818
Pension:					
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		35			207
Differences between expected and actual experience in the total pension liability		480			2,806
Total deferred inflows of resources		515			5,831
NET POSITION					
Net investment in capital assets		2,222	17,773		73,880
Unrestricted	(74,572)	(4,634)	28,724	488	(26,761)
Total net position (deficits)	\$ (74,572)	(2,412)	46,497	488	47,119

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION****INTERNAL SERVICE FUNDS****For the Year Ended June 30, 2023****(In Thousands)**

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
Operating revenues:				
Charges for current services	\$ 51,087	183,840	49,810	204,809
Other	68	1,836	536	
Total operating revenues	51,155	185,676	50,346	204,809
Operating expenses:				
Salaries and employee benefits		51,375	8,765	
Repairs and maintenance		39,412	10,070	
Equipment rental		41	3	
Contracted services	16,335	56,394	2,741	208,149
Depreciation		229	12,769	3,342
Utilities		37,341	546	
Cost of material		4,885	231	
Claims and judgments	38,495			
Fuel		496	12,929	
Other		4,904	1,944	
Total operating expenses	54,830	195,077	49,998	211,491
Operating income (loss)	(3,675)	(9,401)	348	(6,682)
Nonoperating revenues (expenses):				
Grants		4,873		
Investment earnings	5,422	(212)	1,402	
Gain (loss) on disposal of assets		(3)	1,376	
Total nonoperating revenues (expenses)	5,422	4,658	2,778	
Income (loss) before capital contributions and transfers	1,747	(4,743)	3,126	(6,682)
Capital contributions		167		
Transfers in	50	4,845	1,602	6,603
Transfers out		(1,608)	(222)	
Change in net position	1,797	(1,339)	4,506	(79)
Net position (deficits) at beginning of year	5,157	(32,629)	90,218	9,487
Net position (deficits) at end of year	\$ 6,954	(33,968)	94,724	9,408

Continued on next page ►►



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

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2023

(In Thousands)

	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans F und	Total Internal Service Funds
(Continued)					
Operating revenues:					
Charges for current services	\$ 41,146	12,505	14,741		557,938
Other		961			3,401
Total operating revenues	41,146	13,466	14,741		561,339
Operating expenses:					
Salaries and employee benefits		11,702			71,842
Repairs and maintenance		3	3,839		53,324
Equipment rental		14			58
Contracted services	17,210	1,860	440		303,129
Depreciation		755	3,676		20,771
Utilities		96			37,983
Cost of material					5,116
Claims and judgments	85,968				124,463
Fuel			1,899		15,324
Other	5	1,900			8,753
Total operating expenses	103,183	16,330	9,854		640,763
Operating income (loss)	(62,037)	(2,864)	4,887		(79,424)
Nonoperating revenues (expenses):					
Grants					4,873
Investment earnings	2,873	215	453	(1)	10,152
Gain (loss) on disposal of assets			447		1,820
Total nonoperating revenues (expenses)	2,873	215	900	(1)	16,845
Income (loss) before capital contributions and transfers	(59,164)	(2,649)	5,787	(1)	(62,579)
Capital contributions					167
Transfers in			702		13,802
Transfers out		(307)			(2,137)
Change in net position	(59,164)	(2,956)	6,489	(1)	(50,747)
Net position (deficits) at beginning of year	(15,408)	544	40,008	489	97,866
Net position (deficits) at end of year	\$ (74,572)	(2,412)	46,497	488	47,119

**COMBINING STATEMENT OF CASH FLOWS****INTERNAL SERVICE FUNDS****For the Year Ended June 30, 2023****(In Thousands)**

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
Cash flows from operating activities:				
Cash received from customers	\$ 314	7,726	2,143	1,742
Cash received from other funds	50,744	176,367	49,563	198,439
Cash payments to suppliers	(3,134)	(136,928)	(24,451)	(207,861)
Cash payments to employees		(47,113)	(7,960)	
Cash payments to other funds	(11,986)	(4,407)	(5,817)	3,582
Cash paid for claims and judgments	(32,775)			
Other payments		(30)	(15)	
Net cash provided (used) by operating activities	3,163	(4,385)	13,463	(4,098)
Cash flows from noncapital financing activities:				
Operating grants		4,019		
Transfers from other funds	50	4,845	1,602	6,603
Transfer to other funds		(1,608)	(222)	
Payments received on advances to other funds				
Principal paid on long-term debt		(230)		
Net cash provided (used) by noncapital financing activities	50	7,026	1,380	6,603
Cash flows from capital and related financing activities:				
Acquisition of capital assets			(17,092)	(438)
Lease payments received		1,639		
Proceeds from sale of assets			1,733	
Net cash provided (used) by capital and related financing activities		1,639	(15,359)	(438)
Cash flows from investing activities:				
Investment earnings	3,986	(212)	1,050	
Net increase (decrease) in cash and cash equivalents	7,199	4,068	534	2,067
Cash and cash equivalents - beginning of year	209,334	15,327	53,729	39,123
Cash and cash equivalents - end of year	\$ 216,533	19,395	54,263	41,190

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

**For the Year Ended June 30, 2023**

**(In Thousands)**

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
<b>(Continued)</b>				
Reconciliation of operating income (loss) to net cash provided (used)				
by operating activities:				
Operating income (loss)	\$ (3,675)	(9,401)	348	(6,682)
Adjustments to reconcile operating income (loss) to net cash				
provided (used) by operating activities:				
Decrease (increase) in accounts receivable	58	(1,678)	123	8
Decrease (increase) in due from other funds	(155)	(177)	1,237	(4,636)
Decrease (increase) in inventory		94	275	
Increase (decrease) in accounts payable	1,297	1,719	(1,369)	211
Increase (decrease) in accrued payroll		345	76	
Increase (decrease) in due to other funds	(82)	241	(725)	3,659
Increase (decrease) in unearned revenue		272		
Increase (decrease) in compensated absences		536	116	
Increase (decrease) in claims and judgments	5,720			
Pension expense		3,574	637	
OPEB expense		(139)	(24)	
Depreciation / amortization		229	12,769	3,342
Total adjustments	6,838	5,016	13,115	2,584
Net cash provided (used) by operating activities	\$ 3,163	(4,385)	13,463	(4,098)
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable			253	
Governmental contributions capital assets	\$	167		

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## COMBINING STATEMENT OF CASH FLOWS

## INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2023

(In Thousands)

	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Funds	Total Internal Service Funds
(Continued)					
Cash flows from operating activities:					
Cash received from customers	\$	976			12,901
Cash received from other funds	41,181	12,421	15,848		544,563
Cash payments to suppliers	(11,482)	(317)	(1,410)		(385,583)
Cash payments to employees		(10,736)			(65,809)
Cash payments to other funds	(10,288)	(3,534)	(6,232)		(38,682)
Cash paid for claims and judgments	(51,943)				(84,718)
Other payments					(45)
Net cash provided (used) by operating activities	(32,532)	(1,190)	8,206		(17,373)
Cash flows from noncapital financing activities:					
Operating grants					4,019
Transfers from other funds			702		13,802
Transfer to other funds		(307)			(2,137)
Payments received on advances to other funds				13	13
Principal paid on long-term debt					(230)
Net cash provided (used) by noncapital financing activities		(307)	702	13	15,467
Cash flows from capital and related financing activities:					
Acquisition of capital assets		(489)	(2,433)		(20,452)
Lease payments received					1,639
Proceeds from sale of assets			652		2,385
Net cash provided (used) by capital and related financing activities		(489)	(1,781)		(16,428)
Cash flows from investing activities:					
Investment earnings	2,433	177	265	(1)	7,698
Net increase (decrease) in cash and cash equivalents	(30,099)	(1,809)	7,392	12	(10,636)
Cash and cash equivalents - beginning of year	98,390	7,963	20,774	426	445,066
Cash and cash equivalents - end of year	\$ 68,291	6,154	28,166	438	434,430

Continued on next page ►►

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

**For the Year Ended June 30, 2023**

**(In Thousands)**

	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Funds	Total Internal Service Funds
(Continued)					
Reconciliation of operating income (loss) to net cash provided					
(used) by operating activities:					
Operating income (loss)	\$ (62,037)	(2,864)	4,887		(79,424)
Adjustments to reconcile operating income (loss) to net cash					
provided (used) by operating activities:					
Decrease (increase) in accounts receivable					(1,489)
Decrease (increase) in due from other funds	35	(69)	1,107		(2,658)
Decrease (increase) in inventory					369
Increase (decrease) in accounts payable	(4,841)	9	(1,410)		(4,384)
Increase (decrease) in accrued payroll		64			485
Increase (decrease) in due to other funds	286	(5)	(54)		3,320
Increase (decrease) in unearned revenue					272
Increase (decrease) in compensated absences		47			699
Increase (decrease) in claims and judgments	34,025				39,745
Pension expense		906			5,117
OPEB expense		(33)			(196)
Depreciation / amortization		755	3,676		20,771
Total adjustments	29,505	1,674	3,319		62,051
Net cash provided (used) by operating activities	\$ (32,532)	(1,190)	8,206		(17,373)
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable			305		558
Governmental contributions capital assets	\$				167







## **FIDUCIARY FUNDS**

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

### **PENSION AND OTHER POSTEMPLOYMENT BENEFITS TRUST FUNDS**

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

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

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

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

## **CUSTODIAL FUNDS**

#### ***Property Tax Collection Funds***

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

#### ***Other Custodial Funds***

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

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

June 30, 2023

(In Thousands)

	San Diego County Employees Retirement Association Pension Trust Fund	San Diego County Employees Retirement Association Other Postemployment Benefits Trust Fund	Total San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Funds
<b>ASSETS</b>			
Pooled cash and investments	\$ 1,281		1,281
Cash with fiscal agents	2,383,714	7,252	2,390,966
Securities lending cash collateral	97,007	295	97,302
Receivables:			
Contributions	8,989		8,989
Accrued interest and dividends	43,754	133	43,887
Settlement of investments sold	1,084,942	3,326	1,088,268
Investments at fair value:			
Domestic equity securities	3,312,802	10,074	3,322,876
International equity securities	721,670	2,194	723,864
Fixed income securities	7,116,710	21,641	7,138,351
Cash and securities for swaps	122,583	373	122,956
Private Equity	474,759	1,444	476,203
Private real assets	419,624	1,276	420,900
Real Estate	1,391,281	4,231	1,395,512
Capital assets, net	3,485	11	3,496
<b>Total assets</b>	<b>17,182,601</b>	<b>52,250</b>	<b>17,234,851</b>
<b>LIABILITIES</b>			
Collateral payable for securities lending	97,029	295	97,324
Settlement of investments purchased	1,255,924	3,820	1,259,744
Professional services	12,834	39	12,873
Death benefits	2,234		2,234
Retirement benefits	1,526		1,526
Refunds to members	2,086		2,086
County advance contribution	26,192	80	26,272
Other liabilities	13,443	59	13,502
<b>Total liabilities</b>	<b>1,411,268</b>	<b>4,293</b>	<b>1,415,561</b>
<b>NET POSITION</b>			
Restricted for:			
Pension	15,771,333		15,771,333
OPEB		47,957	47,957
<b>Total net position</b>	<b>\$ 15,771,333</b>	<b>47,957</b>	<b>15,819,290</b>

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

**PENSION AND OTHER POSTEMPLOYMENT BENEFITS TRUST FUNDS**

**For the Year Ended June 30, 2023**

**(In Thousands)**

	San Diego County Employees Retirement Association Pension Trust Fund	San Diego County Employees Retirement Association Other Postemployment Benefits Trust Fund	Total San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Funds
<b>ADDITIONS</b>			
Contributions:			
Employer contributions	\$ 669,031	18,054	687,085
Plan member contributions	171,018		171,018
Total contributions	840,049	18,054	858,103
Investment income:			
Net appreciation/(depreciation) in fair value of investments:			
Equity securities	639,160	1,763	640,923
Fixed income	29,636	82	29,718
Foreign currency	(16,876)	(47)	(16,923)
Real estate & private equity	(120,516)	(332)	(120,848)
Private real assets	15,748	43	15,791
Futures	103,027	284	103,311
Swaps	251,911	695	252,606
Total net appreciation/(depreciation) in fair value of investments	902,090	2,488	904,578
Interest Income:			
Fixed income	323,000	891	323,891
Cash	13,188	36	13,224
Total interest income	336,188	927	337,115
Other Additions:			
Dividends	67,351	186	67,537
Real estate income	81,726	225	81,951
Private equity income	7,015	19	7,034
Private real assets income	42,342	117	42,459
Total Other	198,434	547	198,981
Less: Investment expenses	(31,903)	(88)	(31,991)
Net investment income, before securities lending	1,404,809	3,874	1,408,683
Securities lending income and appreciation/ (depreciation)	4,184	12	4,196
Securities lending rebates and bank charges	(2,386)	(7)	(2,393)
Net securities lending	1,798	5	1,803
Net investment income	1,406,607	3,879	1,410,486
Total additions	2,246,656	21,933	2,268,589

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**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
PENSION AND OTHER POSTEMPLOYMENT BENEFITS TRUST FUNDS**
**For the Year Ended June 30, 2023**
**(In Thousands)**

	San Diego County Employees Retirement Association Pension Trust Fund	San Diego County Employees Retirement Association Other Postemployment Benefits Trust Fund	Total San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Funds
(Continued)			
DEDUCTIONS			
Benefits			
Retirement benefits	950,682		950,682
Death benefits	2,487		2,487
Health benefits		10,097	10,097
Total Benefits	953,169	10,097	963,266
Member refunds	7,478		7,478
Administrative expenses	18,667	225	18,892
Total deductions	979,314	10,322	989,636
Change in net position	1,267,342	11,611	1,278,953
Net position at beginning of year	14,503,991	36,346	14,540,337
Net position (deficit) at end of year	\$ 15,771,333	47,957	15,819,290



COMBINING STATEMENT OF FIDUCIARY NET POSITION				
CUSTODIAL FUNDS				
June 30, 2023				
(In Thousands)				
		Property Tax Collection Funds	Other Custodial Funds	Total Custodial Funds
ASSETS				
Pooled cash and investments	\$	152,683	235,542	388,225
Cash with fiscal agents			8,234	8,234
Investments with fiscal agents			6,390	6,390
Receivables:				
Accounts receivable			3,762	3,762
Investment earnings receivable		8,292	143,216	151,508
Taxes receivable, net		99,565		99,565
Other receivables			813	813
Total assets		260,540	397,957	658,497
LIABILITIES				
Accounts payable		36,352	173,357	209,709
Warrants outstanding			6,748	6,748
Accrued payroll			792	792
Noncurrent liabilities:				
Due to other governments		99,567	70,632	170,199
Total liabilities		135,919	251,529	387,448
NET POSITION				
Restricted for:				
Individuals, organizations and other governments		124,621	146,428	271,049
Total net position	\$	124,621	146,428	271,049

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION****CUSTODIAL FUNDS****For the Year Ended June 30, 2023****(In Thousands)**

	Property Tax Collection Funds	Other Custodial Funds	Total Custodial Funds
<b>ADDITIONS</b>			
Contributions:			
Property taxes collected for other governments	\$ 14,435,005		14,435,005
Contributions to Investments		3,183,658	3,183,658
Total contributions	14,435,005	3,183,658	17,618,663
Investment earnings:			
Investment earnings	19,582	5,666	25,248
Total additions	14,454,587	3,189,324	17,643,911
<b>DEDUCTIONS</b>			
Distributions from investments		3,205,298	3,205,298
Property taxes distributed to other governments	14,412,449		14,412,449
Total deductions	14,412,449	3,205,298	17,617,747
Change in net position	42,138	(15,974)	26,164
Net position at beginning of year	82,483	162,402	244,885
Net position (deficit) at end of year	\$ 124,621	146,428	271,049