HEALTH AND HUMAN SERVICES AGENCY
1600 PACIFIC HIGHWAY, ROOM 206, SAN DIEGO, CALIFORNIA 92101-2417
(619) 515-6555

ELIZABETH A. HERNANDEZ, Ph.D.
INTERIM DEPUTY CHIEF
ADMINISTRATIVE OFFICER

PATTY KAY DANON
CHIEF OPERATIONS OFFICER

December 29, 2025

TO: Supervisor Terra Lawson-Remer, Chair
Supervisor Monica Montgomery Steppe, Vice Chair
Supervisor Paloma Aguirre, Chair Pro Tem
Supervisor Joel Anderson
Supervisor Jim Desmond

FROM: Elizabeth Hernandez, Ph.D., Interim Deputy Chief Administrative Officer
Health and Human Services Agency

SB 341 COMPLIANCE REPORT FOR THE COUNTY OF SAN DIEGO HOUSING SUCCESSOR AGENCY TO THE FORMER SAN DIEGO COUNTY REDEVELOPME26NT AGENCY

California Assembly Bills XI 26 (AB X1 26) and 1484 (AB 1484), commonly referred to as the Dissolution Laws, were enacted on June 28, 2011, and June 27, 2012, respectively. The Dissolution Laws dissolved redevelopment agencies and required that the sponsoring agency, city, or county of the former redevelopment agency either elect to retain the non-cash housing assets and functions of the former redevelopment agency or select a local housing authority as the agency responsible for assuming the non-cash housing assets and functions.

On January 24, 2012, the County of San Diego was designated as the Successor Agency to the Redevelopment Agency of the County of San Diego (Redevelopment Agency). The Redevelopment Agency was subsequently dissolved on February 1, 2012.

The Successor Agency is required to oversee the closeout of the former Redevelopment Agency's operations, following the steps established by the Dissolution Laws. Designation of the Successor Agency was necessary to retain and preserve assets, fulfill legally binding commitments, oversee the termination of activities, and return resources expeditiously to the affected taxing entities. Since the designation, and as required by the Dissolution Laws, staff have ensured all appropriate actions have been taken to remain in compliance with legislation and State of California Department of Finance and State Controller procedures.

In accordance with Health and Safety Code Section 34176.1(f) of Senate Bill 341, HCDS Attachment A, is a status update of the assets of the two redevelopment areas, known as Gillespie and the Upper San Diego River Improvement Project (USDRIP). The USDRIP area contains two housing assets of the former Redevelopment Agency: Villa Lakeshore Apartments and Silversage Apartments. These assets are affordable housing developments that serve the community of Lakeside. The County of San Diego Housing and Community Development Services (HCDS) has the responsibility of monitoring these developments annually and tracking the Low- and Moderate-Income Housing Asset Fund, including program income. The fiscal year 2024-25 asset balances are identified in HCDS Attachment B.

Additionally, HCDS Attachment C summarizes the financial activity of the Low- and Moderate-Income Housing Asset Fund, as reported in the County of San Diego's Annual Consolidated Financial Reports. For detailed information, please refer to pages 138, 139, 171, 172, and 173 of the County's Annual Consolidated Financial Report, which present the required financial disclosures for the Low- and Moderate-Income Housing Asset Fund.

As of June 30, 2025, the Gillespie Fund has $512,494.36, and the Upper San Diego River Improvement Project (USDRIP) account has a balance of $47,640.40, for a combined total of $560,134.76. A portion of these funds will be allocated for monitoring and administrative costs, while the remaining balance may be considered for initiatives that support individuals earning less than 80% of the area median income.

This report will be filed with the Clerk of the Board.

If you have any questions, please contact David Estrella, Director at (858) 694-8750, or via email at David.Estrella@sdcounty.ca.gov.

Respectfully,

Patty Damon for

ELIZABETH HERNANDEZ, Ph.D.,
Interim Deputy Chief Administrative Officer
Health and Human Services Agency

Attachments:
1. HCDS Attachment A - SB 341 Compliance Report – County of San Diego Housing Successor to the Former San Diego County Redevelopment Agency
2. HCDS Attachment B - Balance Sheet – Gillespie and Upper San Diego River Improvement Project Areas
3. HCDS Attachment C - Annual Consolidated Financial Report for the County of San Diego

c: Ebony Shelton, Chief Administrative Officer
Caroline Smith, Assistant Chief Administrative Officer
Andrew Potter, Clerk of the Board of Supervisors

	HCDS ATTACHMENT A (Gillespie Account 12020 & USDRIP Account 12022)	
	SB 341 Compliance Report - County of San Diego Housing Successor to the former San Diego County Redevelopment Agency	
	Questions	**Answers**
1	The amount the city, county, or city and county received pursuant to subparagraph (a) of paragraph (3) of subdivision (b) of Section 34191.4	There were no receipts received pursuant to subparagraph (a) of paragraph (3) of subdivision (b) of Section 34191.4
2	The amount deposited to the Low and Moderate Income Housing Asset Fund, distinguishing between amounts deposited pursuant to subparagraphs (B) and (C) of paragraph (3) of subdivision (b) of Section 34191.4, amounts deposited for other items listed on the Recognized Obligation Payment Schedule, and other amounts deposited.	The total deposit made to these funds in FY 2024-25 is $69,887.20. The Gillespie Fund 12020 Account 10100 ($64,671.08) and The USDRIP account 10100 ($5,216.12). For a total of $69,887.20.
3	A statement of the balance in the fund as of the close of the fiscal year, distinguishing any amounts held for items listed on the Recognized Obligation Payment Schedule from other amounts.	The cash balances as of June 30, 2025, are as follows: Gillespie Fund 12020 balance is $506,888.92 and USDRIP Fund 12022 balance is $47,379.79. No funds are being held for items listed on the Recognized Obligation Payment Schedule.
4	A description of expenditures from the fund by category, including, but not limited to, expenditures (A) for monitoring and preserving the long-term affordability of units subject to affordability restrictions or covenants entered into by the redevelopment agency or the housing successor and administering the activities described in paragraphs (2) and (3) of subdivision (a), (B) for homeless prevention and rapid rehousing services for the development of housing described in paragraph (2) of subdivision (a), and (C) for the development of housing pursuant to paragraph (3) of subdivision (a).	The FY 2024-25 expenditure for administration, monitoring, and preserving the long-term affordability of units was $13,700.32 (Gillespie Fund 12020 $13,179.34 and USDRIP Fund 12022 is $520.98). No other expenditures from the fund were accrued.
5	As described in paragraph (1) of subdivision (a), the statutory value of real property owned by the housing successor, the value of loans and grants receivable, and the sum of these two amounts.	The Housing Successor does not own any real property. The total loans receivable as of 6/30/2025 from Villa Lakeshore and SilverSage is $3,884,718. Villa Lakeshore's portion is $1,467,645 ($843,896 from Gillespie and $623,749 from USDRIP). SilverSage's portion is $2,417,073 ($1,891,449 from Gillespie and $525,624 from USDRIP).

	HCDS ATTACHMENT A (Gillespie Account 12020 & USDRIP Account 12022)	
	SB 341 Compliance Report - County of San Diego Housing Successor to the former San Diego County Redevelopment Agency	
	Questions	**Answers**
6	A description of any transfers made pursuant to paragraph (2) of subdivision (c) in the previous fiscal year and, if still unencumbered, in earlier fiscal years and a description of and status update on any project for which transferred funds have been or will be expended if that project has not yet been placed in service.	N/A. The Housing Successor did not enter into any agreements to transfer funds during FY 2024-25
7	A description of any project for which the housing successor receives or holds property tax revenue pursuant to the Recognized Obligation Payment Schedule and the status of that project.	The Housing Successor did not receive or hold any property tax revenue during FY 2024-25
8	For interests in real property acquired by the former redevelopment agency prior to February 1, 2012, a status update on compliance with Section 33334.16. For interests in real property acquired on or after February 1, 2012, a status update on the project.	N/A. No interests in real property were acquired on or after 2/1/12.
9	A description of any outstanding obligations pursuant to Section 33413 that remained to transfer to the housing successor on February 1, 2012, of the housing successor's progress in meeting those obligations, and of the housing successor's plans to meet unmet obligations. In addition, the housing successor shall include in the report posted on its Internet Web site the implementation plans of the former redevelopment agency.	N/A. The Housing Successor has no unmet relocation or displacement obligations.
10	The information required by subparagraph (B) of paragraph (3) of subdivision (a).	N/A. The Housing Successor expends all funds pursuant to 34176.1(a)(1).
11	The percentage of units of deed-restricted rental housing restricted to seniors and assisted individually or jointly by the housing successor, its former redevelopment agency, and its host jurisdiction within the previous 10 years in relation to the aggregate number of units of deed-restricted rental housing assisted individually or jointly by the housing successor, its former redevelopment agency, and its host jurisdiction within the same time period.	There are no units of deed-restricted rental housing restricted to seniors. Therefore the percentage of units is 0%.

HCDS ATTACHMENT A (Gillespie Account 12020 & USDRIP Account 12022)		
SB 341 Compliance Report - County of San Diego Housing Successor to the former San Diego County Redevelopment Agency		
	Questions	**Answers**
12	The amount of any excess surplus, the amount of time that the successor agency has had excess surplus, and the housing successor's plan for eliminating the excess surplus.	As of the close of the fiscal year, the Low and Moderate Income Housing Fund balance was $560,134.76. Pursuant to Health and Safety Code §33334.12(g)(1), this amount does not exceed the threshold for excess surplus, which is defined as the greater of $1,000,000 or the total deposits made to the fund over the preceding four fiscal years. Therefore, the County reports no excess surplus for this period
13	An inventory of homeownership units assisted by the former redevelopment agency or the housing successor that are subject to covenants or restrictions or to an adopted program that protects the former redevelopment agency's investment of moneys from the Low and Moderate Income Housing Fund pursuant to subdivision (f) of Section 33334.3. This inventory shall include all of the following information: (A) The number of those units (B) In the first report pursuant to this subdivision, the number of units lost to the portfolio in the last fiscal year and the reason for those losses (C) Any funds returned to the housing successor as part of an adopted program that protects the former redevelopment agency's investment of moneys from the Low and Moderate Income Housing Fund (D) Whether the housing successor has contracted with any outside entity for the management of the units and, if so, the identity of the entity.	N/A. The Housing Successor has no homeownership units.

HCDS Attachment B

Trial Balance
Report Date: 17-SEP-2025 10:08

Parameters	
Ledger/Ledger Set:	COSD
Ledger Currency:	USD
Currency Type:	Total
Entered Currency:	N/A
Pagebreak Segment:	FUND
Pagebreak Segment Low:	12020
Pagebreak Segment High:	12022
Period:	ADJ-25
Amount Type:	Year to Date

FUND: 12020 CSHAF GILLESPIE HOUSING

Account	Description	Beginning Balance	Debits	Credits	Ending Balance
10100	CASH IN TREASURY	$448,510.68	$64,671.08	$7,747.19	$505,434.57
10750	DUE FROM / DUE TO - INTEREST AP	$5,417.86	$17,957.57	$16,315.64	$7,059.79
10901	ADVANCES-LOANS FROM OTHER FUNDS	$238,894.20	$0.00	$43,375.00	$195,519.20
11039	INTEREST RECEIVABLE	$903,163.99	$82,060.36	$0.00	$985,224.35
12310	NOTES RECEIVABLE	$2,735,345.00	$0.00	$0.00	$2,735,345.00
14200	PREPAID EXPENSE	$2,634.81	$0.00	$0.00	$2,634.81
24766	MTB-T_DART DUE TO OTHER FUNDS	($173.29)	$173.29	$5,605.44	($5,605.44)
26573	DEF INFL (REV) INTEREST	($903,163.99)	$0.00	$82,060.36	($985,224.35)
31223	NONSPENDABLE PREPAID	($2,634.81)	$0.00	$0.00	($2,634.81)
31243	NONSPEND REDEV LOANS	($2,735,345.00)	$0.00	$0.00	($2,735,345.00)
33100	NONSPEND ADVANCE OTHER FND	($238,894.20)	$43,375.00	$0.00	($195,519.20)
34100	FUND BALANCE AVAILABLE - ACTUAL	($453,755.25)	$0.00	$43,375.00	($497,130.25)
37100	FUND BALANCE-OTHER	$0.00	$43,375.00	$43,375.00	$0.00
44105	INTEREST ON DEPOSITS&INV	$0.00	$17,957.57	$35,915.14	($17,957.57)
47540	OTHER MISCELLANEOUS	$0.00	$0.00	$4,980.44	($4,980.44)
52304	MISCELLANEOUS EXPENSE	$0.00	$13,179.34	$0.00	$13,179.34
		$0.00	$282,749.21	$282,749.21	$0.00

FUND: 12022 CSHAF USDRIP HOUSING

ACCOUNT	Description	Beginning Balance	Debits	Credits	Ending Balance
10100	CASH IN TREASURY	$42,026.49	$5,216.12	$262.30	$46,980.31
10750	DUE FROM / DUE TO - INTEREST AP	$510.71	$1,684.30	$1,534.92	$660.09
11039	INTEREST RECEIVABLE	$287,705.65	$34,481.20	$0.00	$322,186.85
12310	NOTES RECEIVABLE	$1,149,373.00	$0.00	$0.00	$1,149,373.00
24766	MTB-T_DART DUE TO OTHER FUNDS	($1.93)	$1.93	$260.61	($260.61)
26573	DEF INFL (REV) INTEREST	($287,705.65)	$0.00	$34,481.20	($322,186.85)
31243	NONSPEND REDEV LOANS	($1,149,373.00)	$0.00	$0.00	($1,149,373.00)
34100	FUND BALANCE AVAILABLE - ACTUAL	($42,535.27)	$0.00	$0.00	($42,535.27)
44105	INTEREST ON DEPOSITS&INV	$0.00	$1,684.30	$3,368.60	($1,684.30)
47540	OTHER MISCELLANEOUS	$0.00	$0.00	$3,681.20	($3,681.20)
52304	MISCELLANEOUS EXPENSE	$0.00	$520.98	$0.00	$520.98
		$0.00	$43,588.83	$43,588.83	$0.00

HCDS Attachment C

Annual Consolidated Financial Report
(ACFR)

Pages 138, 139 171, 172, and 173

(Amounts expressed in thousands unless otherwise noted)

NOTE 33
Fund Deficits

Table 64 Fund Deficits At June 30, 2025		
Internal Service Funds:		
Facilities Management Fund	$	(40,878)
Public Liability Insurance Fund		(9,000)
Purchasing Fund		(4,851)

The Facilities Management and Purchasing Fund deficits of $40.9 million and $4.9 million respectively resulted from adjustments attributed to reporting the County's proportionate shares of the SDCERA-PP net pension liability and the SDCERA-RHP net OPEB liability.

The Public Liability Insurance Fund deficit of $9 million resulted mainly from the higher than anticipated settlement payments in recent fiscal years, including several large payments that were expected in fiscal year 2023-24, but realized in fiscal year 2024-25. Overall, the deficit grew $6.2 million from the prior fiscal year. Favorable resolutions in several litigation matters, and unanticipated revenues have helped limit the deficit increase. The liability also decreased to $105.7 million from the prior year's estimate of $106.7 million, as determined by an independent actuarial firm. The County intends to reduce the existing deficit through increased rate charges to County departments over a 10-year period starting in fiscal year 2025-26, primarily based on the 5-year history of actual expenses by department.

NOTE 34
County of San Diego Successor Agency Private Purpose Trust Fund for Assets of Former San Diego County Redevelopment Agency

On December 29, 2011, the California Supreme Court upheld Assembly Bill x1 26 (the "Bill") that provided for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the County that previously had reported the San Diego County Redevelopment Agency (SDCRA) as a blended component unit.

The Bill provided that upon dissolution of a redevelopment agency, either the County or another unit of local government would agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. On January 24, 2012, via Minute Order 14, the County Board of Supervisors designated the County as the successor agency to the SDCRA; in accordance with the Bill.

Subject to the control of an established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, successor agencies will continue to only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

After the date of dissolution, as allowed in the Bill, the County elected to retain the housing assets and functions previously performed by the former SDCRA. These assets and activities are accounted for in the County Low and Moderate Income Housing Asset Fund and are reported in the County's governmental fund financial statements. The remaining assets, liabilities, and activities of the dissolved SDCRA are reported in the County of San Diego Successor Agency Private Purpose Trust Fund (fiduciary fund) financial statements of the County.

Due To Other Funds

The County of San Diego Successor Agency Private Purpose Trust Fund's "Due To Other Funds" consists of outstanding loans owed to the General Fund for the Upper San Diego River Project ($1.145 million), to the Airport Enterprise Fund (AEF) for the Airport Projects ($2.587 million) and to the County Low and Moderate Income Housing Asset Fund (CLMIHAF) ($290 thousand). The loans were originally made from the General Fund and AEF to the former San Diego County

(Amounts expressed in thousands unless otherwise noted)

Redevelopment Agency (SDCRA) but were transferred to the County of San Diego Successor Agency Private Purpose Trust Fund upon dissolution of the SDCRA on February 1, 2012. Additionally, in fiscal year 2016, twenty percent of the then outstanding amount owed to the AEF was transferred from the AEF to the CLMIHAF, as mandated by California Health and Safety Code 34191.4. As of June 30, 2025, the interest earned on the General Fund loan accrues on the average quarterly outstanding balance, at a rate equal to the average County earned investment rate as determined by the County Treasurer. Interest earned on the AEF and CLMIHAF loans accrue at the rate mandated by Health and Safety Code 34191.4. Under California Assembly Bills ABx1 26 and AB 1484, it is expected that the County Successor Agency Private Purpose Trust Fund will pay principal and interest on the loans outstanding when funds are available for this purpose. The timing and total amount of any repayment is subject to applicable law.

NOTE 35
San Diego County Redevelopment Agency (SDCRA) Revenue Refunding Bonds

In December 2005, the San Diego County Redevelopment Agency (SDCRA) issued $16 million Revenue Refunding Bonds Series 2005A that were to mature in fiscal year 2032 but will now mature in 2029 due to the effect of making turbo payments. The SDCRA has pledged property tax increment revenues generated within the Gillespie Field Project Area to pay for the bonds. Gillespie Field Airport revenues may also be used to fund debt service payments if there are insufficient property tax increment revenues to cover a particular fiscal year's debt service requirement. Bonds are also payable from funds held under the indenture, including earnings on such funds. Pursuant to California Assembly Bill ABx1 26, the responsibility for the payment of this debt was transferred to the County of San Diego Successor Agency Private Purpose Trust Fund. The Series 2005A Bonds are not a debt of the County and are not payable out of any funds or properties other than those of the SDCRA.

Upon the occurrence of an event of default (as described in the financing documents) the principal of all of the Bonds then outstanding and the interest accrued thereon shall be immediately due and payable. .

SDCRA revenue refunding bonds outstanding at June 30, 2025 were as follows:

Table 65
SDCRA Revenue Refunding Bonds

Issuance		Original Amount	Interest Rate	Final Maturity Date	Outstanding Balance at June 30, 2025
Revenue Refunding Bonds Series 2005A	$	16,000	3.65 - 5.75%	2029	2,905
Total	$	16,000			2,905

Annual debt service requirements to maturity for SDCRA bonds are as follows:

Table 66
SDCRA Revenue Refunding Bonds -
Debt Service Requirements to Maturity

Fiscal Year		Principal	Interest	Total
2026	$	755	141	896
2027		795	97	892
2028		845	50	895
2029		510	12	522
Total		2,905	300	3,205
Less:				
Unamortized issuance discount		(10)		
Total	$	2,895		

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
June 30, 2025
(In Thousands)

		Asset Forfeiture Program Fund	Community Facilities District Funds - Other	County Library Fund	County Low and Moderate Income Housing Asset Fund
ASSETS					
Pooled cash and investments	$	18,588	8,470	15,813	555
Cash with fiscal agents					
Receivables, net		250	122	249	5,200
Lease receivables					
Property taxes receivables, net				814	
Due from other funds		100			290
Inventories		343		58	
Deposits with others					
Prepaid items					3
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents					
Total assets		19,281	8,592	16,934	6,048
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable		1,625	25	1,337	
Accrued payroll				1,375	
Due to other funds		12	55	1,701	6
Unearned revenue			571	39	
Total liabilities		1,637	651	4,452	6
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Leases					
Property taxes received in advance				633	
Unavailable revenue				719	1,308
Total deferred inflows of resources				1,352	1,308
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids					3
Inventories and deposits with others		343		58	
Restricted for:					
Creditors - Debt service					
Grantors - Housing assistance					
Laws or regulations of other governments:					
Future road improvements					
Fund purpose		17,301	7,941	11,072	4,731
Other purposes					
Committed to:					
Landfill postclosure and landfill maintenance					
Total fund balances		17,644	7,941	11,130	4,734
Total liabilities, deferred inflows of resources and fund balances	$	19,281	8,592	16,934	6,048

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
June 30, 2025
(In Thousands)

(Continued)		County Service District Funds	Edgemoor Development Fund	Flood Control District Fund	Harmony Grove Community Facilities District Fund	Housing Authority - Low and Moderate Income Housing Asset Fund
ASSETS						
Pooled cash and investments	$	44,942	1,409	32,680	2,197	
Cash with fiscal agents						687
Receivables, net		2,806	10,318	902	32	20,761
Lease receivables		856	8,301			
Property taxes receivables, net		259		99		
Due from other funds		145		1,086		
Inventories		84		2		
Deposits with others						
Prepaid items						
Restricted assets:						
Cash with fiscal agents						
Investments with fiscal agents					5	
Total assets		49,092	20,028	34,769	2,234	21,448
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable		5,503		190		2
Accrued payroll						
Due to other funds		1,750		433	23	
Unearned revenue				67		560
Total liabilities		7,253		690	23	562
DEFERRED INFLOWS OF RESOURCES						
Non-pension:						
Leases		816	8,076			
Property taxes received in advance		195		88		
Unavailable revenue		219	9,604	81		20,761
Total deferred inflows of resources		1,230	17,680	169		20,761
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids						
Inventories and deposits with others		84		2		
Restricted for:						
Creditors - Debt service						
Grantors - Housing assistance						
Laws or regulations of other governments:						
Future road improvements						
Fund purpose		40,525	2,348		2,211	125
Other purposes				33,908		
Committed to:						
Landfill postclosure and landfill maintenance						
Total fund balances		40,609	2,348	33,910	2,211	125
Total liabilities, deferred inflows of resources and fund balances	$	49,092	20,028	34,769	2,234	21,448

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
June 30, 2025
(In Thousands)

(Continued)		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
ASSETS						
Pooled cash and investments	$		595	45,005	14,202	5,819
Cash with fiscal agents		12,930				
Receivables, net		9,181	93	624	207	79
Lease receivables				111		
Property taxes receivables, net						25
Due from other funds		7	932	3	1,150	
Inventories					315	4
Deposits with others		9				
Prepaid items		10				
Restricted assets:						
Cash with fiscal agents		335				
Investments with fiscal agents						
Total assets		22,472	1,620	45,743	15,874	5,927
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable		2,470	110	118	1,748	124
Accrued payroll			283			
Due to other funds			1,117	1,110	1,169	15
Unearned revenue		1,376				
Total liabilities		3,846	1,510	1,228	2,917	139
DEFERRED INFLOWS OF RESOURCES						
Non-pension:						
Leases				105		
Property taxes received in advance						20
Unavailable revenue		3,481				21
Total deferred inflows of resources		3,481		105		41
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids		10				
Inventories and deposits with others		9			315	4
Restricted for:						
Creditors - Debt service		176				
Grantors - Housing assistance		14,949				
Laws or regulations of other governments:						
Future road improvements						
Fund purpose			110		12,642	5,743
Other purposes		1				
Committed to:						
Landfill postclosure and landfill maintenance				44,410		
Total fund balances		15,145	110	44,410	12,957	5,747
Total liabilities, deferred inflows of resources and fund balances	$	22,472	1,620	45,743	15,874	5,927

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COUNTY OF SAN DIEGO

HEALTH AND HUMAN SERVICES AGENCY
1600 PACIFIC HIGHWAY, ROOM 206, SAN DIEGO, CALIFORNIA 92101-2417
(619) 515-6555

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PATTY KAY DANON
CHIEF OPERATIONS OFFICER

December 29, 2025

TO: Supervisor Terra Lawson-Remer, Chair
Supervisor Monica Montgomery Steppe, Vice Chair
Supervisor Paloma Aguirre, Chair Pro Tem
Supervisor Joel Anderson
Supervisor Jim Desmond

FROM: Elizabeth A. Hernandez, Ph.D., Executive Director
Housing Authority of the County of San Diego

SB 341 COMPLIANCE REPORT FOR THE HOUSING AUTHORITY OF THE COUNTY OF SAN DIEGO SUCCESSOR HOUSING AGENCY TO THE FORMER SANTEE COMMUNITY DEVELOPMENT COMMISSION

California Assembly Bills XI 26 (AB X1 26) and 1484 (AB 1484), commonly referred to as the Dissolution Laws, were enacted on June 28, 2011, and June 27, 2012, respectively. The Dissolution Laws dissolved redevelopment agencies and required that the sponsoring agency, city, or county, of the former redevelopment agency either elect to retain the non-cash housing assets and functions of the former redevelopment agency or select a local housing authority as the agency responsible to assume the non-cash housing assets and functions.

On January 25, 2012, the Santee City Council designated the Housing Authority of the County of San Diego (HACSD) as the agency to assume the non-cash housing assets and functions of the Santee Community Development Commission, the former redevelopment agency of the City of Santee. In November and December 2013, the Santee Successor Housing Agency (SSHA) and the Santee Oversight Board took action to authorize the transfer of the housing assets and functions to the HACSD.

On May 21, 2014, the Board of Commissioners of the HACSD authorized the Executive Director to accept three assets from the SSHA contingent on: 1) the SSHA providing the case files for each of the listed assets; and 2) total remittance of the housing administrative cost allowance as required by law, which equates to $600,000 paid by the SSHA to the HACSD over a period of four years.

The SSHA provided the HACSD asset case files on August 15, 2014. On January 26, 2015, the HACSD received an initial check in the amount of $150,000, representing the housing administrative cost allowance for fiscal year 2014-15. On January 25, 2018, the HACSD received payment of $75,000, which represented the final payment from the SSHA of the $600,000 housing administrative cost allowance required by law. In accordance with Health and Safety Code Section 34176.1(f) of Senate Bill 341, HACSD Attachment A, is a status update concerning the three assets assumed from the SSHA portfolio: Cedar Creek, Forester Square, and Shadow Hill. These assets are affordable housing developments that serve the community of Santee. The HACSD has the responsibility of monitoring these developments annually and tracking the Low- and Moderate-Income Housing Asset Fund, including program income. The fiscal year 2024-25 asset balances are identified in HACSD Attachment B.

Additionally, HACSD Attachment C summarizes the financial activity of the Low- and Moderate-Income Housing Asset Fund, as reported in the County of San Diego's Annual Consolidated Financial Reports. For detailed information, please refer to pages 167, 171, 172, and 173, of the County's Annual Consolidated Financial Report, which present the required financial disclosures for the Low- and Moderate-Income Housing Asset Fund.

As of June 30, 2025, the account has $687,033.80. A portion of these funds will be allocated for monitoring and administrative costs, while the remaining balance may be considered for initiatives that support individuals earning less than 80% of the area median income.

This report will be filed with the Clerk of the Board.

If you have any questions, please contact David Estrella, Director at (858) 694-8750, or via email at David.Estrella@sdcounty.ca.gov.

Respectfully,

Patty Danon for

ELIZABETH A. HERNANDEZ, Ph.D.
Executive Director
Housing Authority of the County of San Diego

Attachments:

1. HACSD Attachment A - SB 341 Compliance Report – Housing Authority of the County of San Diego Successor Housing Agency
2. HACSD Attachment B - Balance Sheet – Housing Authority of the County of San Diego Successor Housing Agency
3. HACSD Attachment C - Annual Consolidated Financial Report for the County of San Diego

c: Ebony Shelton, Chief Administrative Officer
Caroline Smith, Assistant Chief Administrative Officer
Andrew Potter, Clerk of the Board of Supervisors

HACSD Attachment A (Account 15354)		
SB341 Compliance Report - Housing Authority of the County of San Diego Successor Housing Agency		
	Questions	**Answers**
1	The amount the city, county, or city and county received pursuant to subparagraph (a) of paragraph (3) of subdivision (b) of Section 34191.4	There were no receipts received pursuant to subparagraph (a) of paragraph (3) of subdivision (b) of Section 34191.4
2	The amount deposited to the Low and Moderate Income Housing Asset Fund, distinguishing between amounts deposited pursuant to subparagraphs (B) and (C) of paragraph (3) of subdivision (b) of Section 34191.4, amounts deposited for other items listed on the Recognized Obligation Payment Schedule, and other amounts deposited.	The Santee Housing Successor Agency has one Housing Asset Fund, Fund 15354. The total deposit made to this fund in FY 2024-25 is $23,015.20.
3	A statement of the balance in the fund as of the close of the fiscal year, distinguishing any amounts held for items listed on the Recognized Obligation Payment Schedule from other amounts.	The Santee Successor Housing Agency Fund 15354 cash balance as of 6/30/25 is $687,033.80.
4	A description of expenditures from the fund by category, including, but not limited to, expenditures (A) for monitoring and preserving the long-term affordability of units subject to affordability restrictions or covenants entered into by the redevelopment agency or the housing successor and administering the activities described in paragraphs (2) and (3) of subdivision (a), (B) for homeless prevention and rapid rehousing services for the development of housing described in paragraph (2) of subdivision (a), and (C) for the development of housing pursuant to paragraph (3) of subdivision (a).	The FY 2024-25 actual expenditure for administration, monitoring and preserving the long-term affordability of units was $8,020.81.
5	As described in paragraph (1) of subdivision (a), the statutory value of real property owned by the housing successor, the value of loans and grants receivable, and the sum of these two amounts.	The Housing Successor does not own any real property. As of June 30, 25, the total value of the loans receivable are $13,786,248 and include the following: Cedar Creek - $5,276,000, Forester Square - $5,494,000, and Shadow Hill - $3,016,248.
6	A description of any transfers made pursuant to paragraph (2) of subdivision (c) in the previous fiscal year and, if still unencumbered, in earlier fiscal years and a description of and status update on any project for which transferred funds have been or will be expended if that project has not yet been placed in service.	N/A - The Housing Successor did not enter into any agreements to transfer any funds during FY 2024-25.

HACSD Attachment A (Account 15354)		
SB341 Compliance Report - Housing Authority of the County of San Diego Successor Housing Agency		
	Questions	Answers
7	A description of any project for which the housing successor receives or holds property tax revenue pursuant to the Recognized Obligation Payment Schedule and the status of that project	The Housing Successor did not recieve or hold any propert tax revenue during FY 2024-25.
8	For interests in real property acquired by the former redevelopment agency prior to February 1, 2012, a status update on compliance with Section 33334.16. For interests in real property acquired on or after February 1, 2012, a status update on the project.	N/A - No interests in real property were acquired on or after 2/1/2012.
9	A description of any outstanding obligations pursuant to Section 33413 that remained to transfer to the housing successor on February 1, 2012, of the housing successor's progress in meeting those obligations, and of the housing successor's plans to meet unmet obligations. In addition, the housing successor shall include in the report posted on its Internet Web site the implementation plans of the former redevelopment agency.	N/A - The Housing Successor has no unmet relocation or displacement obligations.
10	The information required by subparagraph (B) of paragraph (3) of subdivision (a).	N/A. The Housing Successor is only expending the funds pursuant to 34176.1(a)(1).
11	The percentage of units of deed-restricted rental housing restricted to seniors and assisted individually or jointly by the housing successor, its former redevelopment agency, and its host jurisdiction within the previous 10 years in relation to the aggregate number of units of deed-restricted rental housing assisted individually or jointly by the housing successor, its former redevelopment agency, and its host jurisdiction within the same time period.	There are no units of deed-restricted rental housing restricted to seniors. Therefore the percentage of units is 0%.
12	The amount of any excess surplus, the amount of time that the successor agency has had excess surplus, and the housing successor's plan for eliminating the excess surplus.	As of the close of the fiscal year, the Low and Moderate Income Housing Fund balance was $687,033.80. Pursuant to Health and Safety Code §33334.12(g)(1), this amount does not exceed the threshold for excess surplus, which is defined as the greater of $1,000,000 or the total deposits made to the fund over the preceding four fiscal years. Therefore, the County reports no excess surplus for this period.

HACSD Attachment A (Account 15354)		
SB341 Compliance Report - Housing Authority of the County of San Diego Successor Housing Agency		
	Questions	Answers
13	An inventory of homeownership units assisted by the former redevelopment agency or the housing successor that are subject to covenants or restrictions or to an adopted program that protects the former redevelopment agency's investment of moneys from the Low and Moderate Income Housing Fund pursuant to subdivision (f) of Section 33334.3. This inventory shall include all of the following information: (A) The number of those units (B) In the first report pursuant to this subdivision, the number of units lost to the portfolio in the last fiscal year and the reason for those losses (C) Any funds returned to the housing successor as part of an adopted program that protects the former redevelopment agency's investment of moneys from the Low and Moderate Income Housing Fund (D) Whether the housing successor has contracted with any outside entity for the management of the units and, if so, the identity of the entity.	N/A - The Housing Successor has no homeownership units.

HACSD Attachment B

Trial Balance

Report Date: 15-AUG-2025 07:25

Parameters	
Ledger/Ledger Set:	COSD
Ledger Currency:	USD
Currency Type:	Total
Entered Currency:	N/A
Pagebreak Segment:	FUND
Pagebreak Segment Low:	15354
Pagebreak Segment High:	15354
Period:	ADJ-25
Amount Type:	Year to Date

FUND: 15354 HA SANTEE SUCCESS HOUSING AGCY

ACCOUNT	Description	Beginning Balance	Debits	Credits	Ending Balance
10100	CASH IN TREASURY	$669,377.64	$11,785.70	$681,163.34	$0.00
10402	CASH IN BANK	$0.00	$692,379.15	$5,404.62	$686,974.53
10750	DUE FROM / DUE TO - INTEREST AP	$8,126.85	$3,718.12	$11,785.70	$59.27
11039	INTEREST RECEIVABLE	$6,561,925.87	$413,587.44	$0.00	$6,975,513.31
12310	NOTES RECEIVABLE	$13,786,248.00	$0.00	$0.00	$13,786,248.00
21100	ACCOUNTS PAYABLE	$0.00	$681,149.65	$681,149.65	$0.00
22500	ACCOUNTS PAYABLE-OTHER	$0.00	$5,404.62	$8,020.81	($2,616.19)
24766	MTB-T_DART DUE TO OTHER FUNDS	($13.69)	$13.69	$0.00	$0.00
26573	DEF INFL (REV) INTEREST	($6,561,925.87)	$0.00	$413,587.44	($6,975,513.31)
26574	DEF INFL (REV) OTHER	($13,786,248.00)	$0.00	$0.00	($13,786,248.00)
26601	UNEARNED REVENUE	($559,389.24)	$0.00	$0.00	($559,389.24)
34100	FUND BALANCE AVAILABLE - ACTUAL	($118,101.56)	$0.00	$0.00	($118,101.56)
44105	INTEREST ON DEPOSITS&INV	$0.00	$11,476.36	$26,423.98	($14,947.62)
52305	HACOSD ADMINISTRATIVE COSTS	$0.00	$8,020.81	$0.00	$8,020.81
		$0.00	$1,827,535.54	$1,827,535.54	$0.00

HACSD Attachment C

Annual Consolidated Financial Report
(ACFR)

Pages 167, 171, 172, and 173

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, recycling sustainability improvements, 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.

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
June 30, 2025
(In Thousands)

		Asset Forfeiture Program Fund	Community Facilities District Funds - Other	County Library Fund	County Low and Moderate Income Housing Asset Fund
ASSETS					
Pooled cash and investments	$	18,588	8,470	15,813	555
Cash with fiscal agents					
Receivables, net		250	122	249	5,200
Lease receivables					
Property taxes receivables, net				814	
Due from other funds		100			290
Inventories		343		58	
Deposits with others					
Prepaid items					3
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents					
Total assets		19,281	8,592	16,934	6,048
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable		1,625	25	1,337	
Accrued payroll				1,375	
Due to other funds		12	55	1,701	6
Unearned revenue			571	39	
Total liabilities		1,637	651	4,452	6
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Leases					
Property taxes received in advance				633	
Unavailable revenue				719	1,308
Total deferred inflows of resources				1,352	1,308
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids					3
Inventories and deposits with others		343		58	
Restricted for:					
Creditors - Debt service					
Grantors - Housing assistance					
Laws or regulations of other governments:					
Future road improvements					
Fund purpose		17,301	7,941	11,072	4,731
Other purposes					
Committed to:					
Landfill postclosure and landfill maintenance					
Total fund balances		17,644	7,941	11,130	4,734
Total liabilities, deferred inflows of resources and fund balances	$	19,281	8,592	16,934	6,048

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
June 30, 2025
(In Thousands)

(Continued)		County Service District Funds	Edgemoor Development Fund	Flood Control District Fund	Harmony Grove Community Facilities District Fund	Housing Authority - Low and Moderate Income Housing Asset Fund
ASSETS						
Pooled cash and investments	$	44,942	1,409	32,680	2,197	
Cash with fiscal agents						687
Receivables, net		2,806	10,318	902	32	20,761
Lease receivables		856	8,301			
Property taxes receivables, net		259		99		
Due from other funds		145		1,086		
Inventories		84		2		
Deposits with others						
Prepaid items						
Restricted assets:						
Cash with fiscal agents						
Investments with fiscal agents					5	
Total assets		49,092	20,028	34,769	2,234	21,448
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable		5,503		190		2
Accrued payroll						
Due to other funds		1,750		433	23	
Unearned revenue				67		560
Total liabilities		7,253		690	23	562
DEFERRED INFLOWS OF RESOURCES						
Non-pension:						
Leases		816	8,076			
Property taxes received in advance		195		88		
Unavailable revenue		219	9,604	81		20,761
Total deferred inflows of resources		1,230	17,680	169		20,761
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids						
Inventories and deposits with others		84		2		
Restricted for:						
Creditors - Debt service						
Grantors - Housing assistance						
Laws or regulations of other governments:						
Future road improvements						
Fund purpose		40,525	2,348		2,211	125
Other purposes				33,908		
Committed to:						
Landfill postclosure and landfill maintenance						
Total fund balances		40,609	2,348	33,910	2,211	125
Total liabilities, deferred inflows of resources and fund balances	$	49,092	20,028	34,769	2,234	21,448

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
June 30, 2025
(In Thousands)

(Continued)		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
ASSETS						
Pooled cash and investments	$		595	45,005	14,202	5,819
Cash with fiscal agents		12,930				
Receivables, net		9,181	93	624	207	79
Lease receivables				111		
Property taxes receivables, net						25
Due from other funds		7	932	3	1,150	
Inventories					315	4
Deposits with others		9				
Prepaid items		10				
Restricted assets:						
Cash with fiscal agents		335				
Investments with fiscal agents						
Total assets		22,472	1,620	45,743	15,874	5,927
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable		2,470	110	118	1,748	124
Accrued payroll			283			
Due to other funds			1,117	1,110	1,169	15
Unearned revenue		1,376				
Total liabilities		3,846	1,510	1,228	2,917	139
DEFERRED INFLOWS OF RESOURCES						
Non-pension:						
Leases				105		
Property taxes received in advance						20
Unavailable revenue		3,481				21
Total deferred inflows of resources		3,481		105		41
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids		10				
Inventories and deposits with others		9			315	4
Restricted for:						
Creditors - Debt service		176				
Grantors - Housing assistance		14,949				
Laws or regulations of other governments:						
Future road improvements						
Fund purpose			110		12,642	5,743
Other purposes		1				
Committed to:						
Landfill postclosure and landfill maintenance				44,410		
Total fund balances		15,145	110	44,410	12,957	5,747
Total liabilities, deferred inflows of resources and fund balances	$	22,472	1,620	45,743	15,874	5,927

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