



HEALTH AND HUMAN SERVICES AGENCY

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ELIZABETH A. HERNANDEZ, Ph.D.
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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,



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 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 2/1/2012.
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 Financial Statements/Schedules - Nonmajor Governmental Funds

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County of San Diego / Annual Comprehensive Financial Report / For the year ended June 30, 2025

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 Financial Statements/Schedules - Nonmajor Governmental Funds

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County of San Diego / Annual Comprehensive Financial Report / For the year ended June 30, 2025

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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