

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, 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.

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.

SANCAL Non-Capital Fund

This fund received proceeds from the sale of the Certificates of Participation, Series 2023. It was established to provide for non-capital project costs for the County Public Health Lab project and is restricted to this purpose.

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, 2024
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Pooled cash and investments	\$ 520,463	5,793	39,422	565,678
Receivables, net	186,691	70	17,259	204,020
Lease receivables	9,432			9,432
Property taxes receivables, net	1,106			1,106
Due from other funds	11,519	503	28,132	40,154
Inventories	1,477			1,477
Deposits with others	8			8
Prepaid items	432			432
Restricted assets:				
Cash with fiscal agents	246		1,444	1,690
Investments with fiscal agents	51,821	25,560	96,405	173,786
Total assets	783,195	31,926	182,662	997,783
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	33,414	455	53,738	87,607
Accrued payroll	3,358			3,358
Due to other funds	20,375	29	31,194	51,598
Unearned revenue	9,742		1,746	11,488
Total liabilities	66,889	484	86,678	154,051
DEFERRED INFLOW OF RESOURCES				
Non-pension:				
Leases	9,251			9,251
Property taxes received in advance	985			985
Unavailable revenue	152,417			152,417
Total deferred inflows of resources	162,653			162,653
FUND BALANCES				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids	432			432
Inventories and deposits with others	1,485			1,485
Restricted for:				
Creditors - Debt service	34,152	31,442		65,594
Creditors - Capital projects			95,984	95,984
Grantors - Housing assistance	11,623			11,623
Laws or regulations of other governments:				
Future road improvements	293,347			293,347
Fund purpose	143,506			143,506
Other purposes	30,755			30,755
Committed to:				
Landfill closure, postclosure and landfill maintenance	38,353			38,353
Total fund balances	553,653	31,442	95,984	681,079
Total liabilities, deferred inflows of resources and fund balances	\$ 783,195	31,926	182,662	997,783

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
June 30, 2024
(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	\$ 16,428	7,619	16,942	486
Receivables, net	193	109	1,415	5,082
Lease receivables				
Property taxes receivables, net			731	
Due from other funds		10	11	328
Inventories	145		66	
Deposits with others				
Prepaid items				3
Restricted assets:				
Cash with fiscal agents				
Investments with fiscal agents				
Total assets	16,766	7,738	19,165	5,899
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	38	7	1,674	
Accrued payroll			1,159	
Due to other funds		1,354	1,423	
Unearned revenue		572	37	
Total liabilities	38	1,933	4,293	
DEFERRED INFLOWS OF RESOURCES				
Non-pension:				
Leases				
Property taxes received in advance			665	
Unavailable revenue			676	1,190
Total deferred inflows of resources			1,341	1,190
FUND BALANCES				
Nonspendable:				
Not in spendable form:				
Loans, due from other funds and prepaids				3
Inventories and deposits with others	145		66	
Restricted for:				
Creditors - Debt service				
Grantors - Housing assistance				
Laws or regulations of other governments:				
Future road improvements				
Fund purpose	16,583	5,805	13,465	4,706
Other purposes				
Committed to:				
Landfill postclosure and landfill maintenance				
Total fund balances	16,728	5,805	13,531	4,709
Total liabilities, deferred inflows of resources and fund balances	\$ 16,766	7,738	19,165	5,899

Continued on next page ►►

COMBINING BALANCE SHEET						
NONMAJOR GOVERNMENTAL FUNDS						
SPECIAL REVENUE FUNDS						
June 30, 2024						
(In Thousands)						
	County	Edgemoor	Flood	Harmony	Housing	
	Service	Development	Control	Grove	Authority -	
	District	Fund	District	Community	Low and	
	Funds		Fund	Facilities	Moderate	
				District Fund	Income	
					Housing	
					Asset Fund	
(Continued)						
ASSETS						
Pooled cash and investments	\$	34,176	2,535	33,699	1,989	663
Receivables, net		4,181	15,405	432	26	20,356
Lease receivables		705	8,498			
Property taxes receivables, net		264		89		
Due from other funds		5,948		43		
Inventories		81		2		
Deposits with others						
Prepaid items						
Restricted assets:						
Cash with fiscal agents						
Investments with fiscal agents					6	
Total assets		45,355	26,438	34,265	2,021	21,019
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable		6,430		2,395		
Accrued payroll						
Due to other funds		5,991	14	457	1	
Unearned revenue				490		559
Total liabilities		12,421	14	3,342	1	559
DEFERRED INFLOWS OF RESOURCES						
Non-pension:						
Leases		705	8,327			
Property taxes received in advance		206		92		
Unavailable revenue		216	14,604	75		20,349
Total deferred inflows of resources		1,127	22,931	167		20,349
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids						
Inventories and deposits with others		81		2		
Restricted for:						
Creditors - Debt service						
Grantors - Housing assistance						
Laws or regulations of other governments:						
Future road improvements						
Fund purpose		31,726	3,493		2,020	111
Other purposes				30,754		
Committed to:						
Landfill postclosure and landfill maintenance						
Total fund balances		31,807	3,493	30,756	2,020	111
Total liabilities, deferred inflows of resources and fund balances	\$	45,355	26,438	34,265	2,021	21,019

Continued on next page ►►

COMBINING BALANCE SHEET						
NONMAJOR GOVERNMENTAL FUNDS						
SPECIAL REVENUE FUNDS						
June 30, 2024						
(In Thousands)						
		Housing Authority - Other Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Incarcerated Peoples and Ward Welfare Program	Lighting Maintenance District Fund
(Continued)						
ASSETS						
Pooled cash and investments	\$	7,404	3,962	38,772	15,806	5,490
Receivables, net		8,177	90	495	195	66
Lease receivables				229		
Property taxes receivables, net						22
Due from other funds		1,313	698	11	1,517	
Inventories					286	3
Deposits with others		8				
Prepaid items		7				
Restricted assets:						
Cash with fiscal agents		246				
Investments with fiscal agents						
Total assets		17,155	4,750	39,507	17,804	5,581
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable		980	215	732	1,679	28
Accrued payroll			236	54		
Due to other funds		1,567	4,254	149	1,160	18
Unearned revenue		1,210				
Total liabilities		3,757	4,705	935	2,839	46
DEFERRED INFLOWS OF RESOURCES						
Non-pension:						
Leases				219		
Property taxes received in advance						22
Unavailable revenue		1,639				18
Total deferred inflows of resources		1,639		219		40
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids		7				
Inventories and deposits with others		8			286	3
Restricted for:						
Creditors - Debt service		120				
Grantors - Housing assistance		11,623				
Laws or regulations of other governments:						
Future road improvements						
Fund purpose			45		14,679	5,492
Other purposes		1				
Committed to:						
Landfill postclosure and landfill maintenance				38,353		
Total fund balances		11,759	45	38,353	14,965	5,495
Total liabilities, deferred inflows of resources and fund balances	\$	17,155	4,750	39,507	17,804	5,581

Continued on next page ►►

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS June 30, 2024 (In Thousands)							
	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	SANCAL Non- Capital Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds	
(Continued)							
ASSETS							
Pooled cash and investments	\$	9,249	35,625	289,618		520,463	
Receivables, net		2,073	442	113,599	14,355	186,691	
Lease receivables						9,432	
Property taxes receivables, net						1,106	
Due from other funds		26	14	1,600		11,519	
Inventories				894		1,477	
Deposits with others						8	
Prepaid items				422		432	
Restricted assets:							
Cash with fiscal agents						246	
Investments with fiscal agents				17,929	33,886	51,821	
Total assets	11,348	36,081	406,133	17,929	48,241	783,195	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND							
BALANCES							
LIABILITIES							
Accounts payable		388	617	18,018	210	3	33,414
Accrued payroll		56		1,853			3,358
Due to other funds		111	875	3,001			20,375
Unearned revenue		1		6,873			9,742
Total liabilities	556	1,492	29,745	210	3	66,889	
DEFERRED INFLOWS OF RESOURCES							
Non-pension:							
Leases							
Property taxes received in advance							9,251
Unavailable revenue				99,444	14,206		985
Total deferred inflows of resources				99,444	14,206		152,417
FUND BALANCES							
Nonspendable:							
Not in spendable form:							
Loans, due from other funds and prepaids				422			432
Inventories and deposits with others				894			1,485
Restricted for:							
Creditors - Debt service					34,032		34,152
Grantors - Housing assistance							11,623
Laws or regulations of other governments:							
Future road improvements				275,628	17,719		293,347
Fund purpose	10,792	34,589					143,506
Other purposes							30,755
Committed to:							
Landfill postclosure and landfill maintenance							38,353
Total fund balances	10,792	34,589	276,944	17,719	34,032		553,653
Total liabilities, deferred inflows of resources and fund balances	\$	11,348	36,081	406,133	17,929	48,241	783,195

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

June 30, 2024

(In Thousands)

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
ASSETS				
Pooled cash and investments	\$ 727	4,753	313	5,793
Receivables, net	8	55	7	70
Due from other funds	503			503
Restricted assets:				
Investments with fiscal agents	669	361	24,530	25,560
Total assets	1,907	5,169	24,850	31,926
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable		455		455
Due to other funds	29			29
Total liabilities	29	455		484
FUND BALANCES				
Restricted for:				
Creditors - Debt service	1,878	4,714	24,850	31,442
Total Fund Balance	1,878	4,714	24,850	31,442
Total liabilities, deferred inflows of resources and fund balances	\$ 1,907	5,169	24,850	31,926

COMBINING BALANCE SHEET				
NONMAJOR GOVERNMENTAL FUNDS				
CAPITAL PROJECTS FUNDS				
June 30, 2024				
(In Thousands)				
		Capital Outlay Fund	SANCAL Fund	Total Capital Projects Funds
ASSETS				
Pooled cash and investments	\$	39,402	20	39,422
Receivables, net		17,259		17,259
Due from other funds		28,132		28,132
Restricted Assets:				
Cash with fiscal agents		1,444		1,444
Investment with fiscal agents			96,405	96,405
Total assets		86,237	96,425	182,662
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable		53,297	441	53,738
Due to other funds		31,194		31,194
Unearned revenue		1,746		1,746
Total liabilities		86,237	441	86,678
FUND BALANCES				
Restricted for:				
Creditors - Capital projects			95,984	95,984
Total fund balances			95,984	95,984
Total liabilities, deferred inflows of resources and fund balances	\$	86,237	96,425	182,662

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2024

(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 85,403			85,403
Licenses, permits and franchise fees	17,657			17,657
Fines, forfeitures and penalties	2,348			2,348
Revenue from use of money and property	30,156	7,924	1,319	39,399
Aid from other governmental agencies:				
State	138,413		13,011	151,424
Federal	242,003		7,461	249,464
Other	14,783		16,735	31,518
Charges for current services	50,704		5,990	56,694
Other	42,412	4,969	395	47,776
Total revenues	623,879	12,893	44,911	681,683
Expenditures:				
Current:				
General government	5,957	5,943	3,458	15,358
Public protection	34,300			34,300
Public ways and facilities	108,326		230	108,556
Health and sanitation	44,971			44,971
Public assistance	290,627			290,627
Education	62,978			62,978
Recreation and cultural	4,134			4,134
Capital outlay	58,759		258,239	316,998
Debt service:				
Principal	18,001	66,765		84,766
Interest	15,638	17,504		33,142
Bond issuance costs		993		993
Total expenditures	643,691	91,205	261,927	996,823
Excess (deficiency) of revenues over (under) expenditures	(19,812)	(78,312)	(217,016)	(315,140)
Other financing sources (uses):				
Sale of capital assets	5,010			5,010
Face value of loans issued	1,718			1,718
Face value of bonds issued	22,811	3,420	134,679	160,910
Premium on issuance of bonds		18,781		18,781
Transfers in	59,055	75,773	178,155	312,983
Transfers out	(23,996)			(23,996)
Total other financing sources (uses)	64,598	97,974	312,834	475,406
Net change in fund balances	44,786	19,662	95,818	160,266
Fund balances at beginning of year	508,830	11,780	166	520,776
Increase (decrease) in nonspendable inventories	37			37
Fund balances at end of year	\$ 553,653	31,442	95,984	681,079

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES				
NONMAJOR GOVERNMENTAL FUNDS				
SPECIAL REVENUE FUNDS				
For the Year Ended June 30, 2024				
(In thousands)				
	Asset Forfeiture Program Fund	Community Facilities District Funds Other	County Library Fund	County Low and Moderate Income Housing Asset Fund
Revenues:				
Taxes	\$		3,981	50,547
Licenses, permits and franchise fees				
Fines, forfeitures and penalties		1,825	9	
Revenue from use of money and property		699	395	787
Aid from other governmental agencies:				39
State				433
Federal		2,425		1,359
Other				9,650
Charges for current services				227
Other				151
Total revenues	4,949	4,385	63,154	515
Expenditures:				
Current:				
General government				
Public protection		536	2,490	
Public ways and facilities				
Health and sanitation				
Public assistance				16
Education				62,978
Recreation and cultural			596	
Capital outlay		57		326
Debt service:				
Principal				647
Interest				21
Total expenditures	593	3,086	63,972	16
Excess (deficiency) of revenues over (under) expenditures	4,356	1,299	(818)	499
Other financing sources (uses):				
Sale of capital assets				
Face value of loans issued				
Face value of bonds issued				
Transfers in				3,014
Transfers out		(33)	(1,320)	(1,471)
Total other financing sources (uses)	(33)	(1,320)	1,543	
Net change in fund balances	4,323	(21)	725	499
Fund balances at beginning of year	12,419	5,826	12,805	4,210
Increase (decrease) in nonspendable inventories	(14)		1	
Fund balances at end of year	\$ 16,728	5,805	13,531	4,709

Continued on next page ►►►

Combining Financial Statements/Schedules - Nonmajor Governmental Funds

County of San Diego / Annual Comprehensive Financial Report / For the year ended June 30, 2024

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES					
NONMAJOR GOVERNMENTAL FUNDS					
SPECIAL REVENUE FUNDS					
For the Year Ended June 30, 2024					
(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	\$ 21,339		6,921	933	
Licenses, permits and franchise fees					
Fines, forfeitures and penalties				1	
Revenue from use of money and property	1,896	2,012	1,562	129	36
Aid from other governmental agencies:					
State	64		32		
Federal		809	14		
Other	53		48		
Charges for current services	18,019		1,138		
Other	3,117		150	60	
Total revenues	44,488	2,821	9,865	1,123	36
Expenditures:					
Current:					
General government	257	137			
Public protection	14,840		11,741		
Public ways and facilities	2,945			3,094	
Health and sanitation	23,164				
Public assistance					6
Education					
Recreation and cultural	2,820				
Capital outlay			4,847		
Debt service:					
Principal	66		36		
Interest	76				
Total expenditures	44,168	137	16,624	3,094	6
Excess (deficiency) of revenues over (under) expenditures	320	2,684	(6,759)	(1,971)	30
Other financing sources (uses):					
Sale of capital assets		5,010			
Face value of loans issued	1,718				
Face value of bonds issued					
Transfers in	7,412		20		
Transfers out	(5,271)	(8,511)			
Total other financing sources (uses)	3,859	(3,501)	20		
Net change in fund balances	4,179	(817)	(6,739)	(1,971)	30
Fund balances at beginning of year	27,627	4,310	37,497	3,991	81
Increase (decrease) in nonspendable inventories	1		(2)		
Fund balances at end of year	\$ 31,807	3,493	30,756	2,020	111

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, 2024
(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
Revenues:					
Taxes	\$				1,682
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	1,797	350	2,756	866	275
Aid from other governmental agencies:					
State					8
Federal	234,027		13		
Other	5,031				1
Charges for current services	5,915	2,372			299
Other	213		9,063	50	
Total revenues	246,983	2,722	11,832	916	2,265
Expenditures:					
Current:					
General government					
Public protection				4,644	
Public ways and facilities					1,767
Health and sanitation			17,694		
Public assistance	245,392	45,213			
Education					
Recreation and cultural					
Capital outlay				70	
Debt service:					
Principal	158	197			18
Interest	7	4			
Total expenditures	245,557	45,414	17,694	4,714	1,785
Excess (deficiency) of revenues over (under) expenditures	1,426	(42,692)	(5,862)	(3,798)	480
Other financing sources (uses):					
Sale of capital assets					
Face value of loans issued					
Face value of bonds issued					
Transfers in		42,724		4,501	
Transfers out	(143)		(173)	(972)	
Total other financing sources (uses)	(143)	42,724	(173)	3,529	
Net change in fund balances	1,283	32	(6,035)	(269)	480
Fund balances at beginning of year	10,476	13	44,388	15,174	5,087
Increase (decrease) in nonspendable inventories				60	(72)
Fund balances at end of year	\$ 11,759	45	38,353	14,965	5,495

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, 2024						
(In thousands)						
(Continued)	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	SANCAL Non-Capital Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
Revenues:						
Taxes	\$					85,403
Licenses, permits and franchise fees		4,381	13,276			17,657
Fines, forfeitures and penalties	513					2,348
Revenue from use of money and property	358	1,894	12,235	247	1,823	30,156
Aid from other governmental agencies:						
State	1,009		136,867			138,413
Federal	13		3,343			242,003
Other						14,783
Charges for current services	4,861		17,873			50,704
Other			434		28,698	42,412
Total revenues	6,754	6,275	184,028	247	30,521	623,879
Expenditures:						
Current:						
General government				5,339	224	5,957
Public protection	49					34,300
Public ways and facilities			100,520			108,326
Health and sanitation	4,113					44,971
Public assistance						290,627
Education						62,978
Recreation and cultural		718				4,134
Capital outlay	38		53,421			58,759
Debt service:						
Principal			99		16,780	18,001
Interest			1		15,529	15,638
Total expenditures	4,200	718	154,041	5,339	32,533	643,691
Excess (deficiency) of revenues over (under) expenditures	2,554	5,557	29,987	(5,092)	(2,012)	(19,812)
Other financing sources (uses):						
Sale of capital assets						5,010
Face value of loans issued						1,718
Face value of bonds issued				22,811		22,811
Transfers in	14		1,370			59,055
Transfers out	(93)	(4,562)	(1,447)			(23,996)
Total other financing sources (uses)	(79)	(4,562)	(77)	22,811		64,598
Net change in fund balances	2,475	995	29,910	17,719	(2,012)	44,786
Fund balances at beginning of year	8,317	33,594	246,971		36,044	508,830
Increase (decrease) in nonspendable inventories			63			37
Fund balances at end of year	\$ 10,792	34,589	276,944	17,719	34,032	553,653

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES					
NONMAJOR GOVERNMENTAL FUNDS					
DEBT SERVICE FUNDS					
For the Year Ended June 30, 2024					
(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	\$	702	6,324	898	7,924
Other		4,969			4,969
Total revenues		5,671	6,324	898	12,893
Expenditures:					
Current:					
General government			5,916	27	5,943
Debt service:					
Principal		66,765			66,765
Interest		14,685	67	2,752	17,504
Bond issuance costs				993	993
Total expenditures		81,450	5,983	3,772	91,205
Excess (deficiency) of revenues over (under) expenditures		(75,779)	341	(2,874)	(78,312)
Other financing sources (uses):					
Face value of bonds issued				3,420	3,420
Premium on issuance of bonds				18,781	18,781
Transfers in		75,763	10		75,773
Total other financing sources (uses)		75,763	10	22,201	97,974
Net change in fund balances		(16)	351	19,327	19,662
Fund balances at beginning of year		1,894	4,363	5,523	11,780
Fund balances at end of year	\$	1,878	4,714	24,850	31,442

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES				
NONMAJOR GOVERNMENTAL FUNDS				
CAPITAL PROJECTS FUNDS				
For the Year Ended June 30, 2024				
(In Thousands)				
	Capital Outlay Fund	Harmony Grove Community Facilities District Fund	SANCAL Fund	Total Capital Projects Funds
Revenues:				
Revenue from use of money and property	\$	9	1,310	1,319
Aid from other governmental agencies:				
State	13,011			13,011
Federal	7,461			7,461
Other	16,735			16,735
Charges for current services	5,628	362		5,990
Other	314	54	27	395
Total revenues	43,149	425	1,337	44,911
Expenditures:				
Current:				
General government	3,458			3,458
Public Ways and Facilities		230		230
Capital outlay	217,846	361	40,032	258,239
Total expenditures	221,304	591	40,032	261,927
Excess (deficiency) of revenues over (under) expenditures	(178,155)	(166)	(38,695)	(217,016)
Other financing sources (uses):				
Face value of bonds issued			134,679	134,679
Transfers in	178,155			178,155
Total other financing sources (uses)	178,155		134,679	312,834
Net change in fund balances		(166)	95,984	95,818
Fund balances at beginning of year		166		166
Fund balances at end of year	\$		95,984	95,984

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

ASSET FORFEITURE PROGRAM FUND

For the Year Ended June 30, 2024

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$		1,825
Revenue from use of money and property			699
Aid from other governmental agencies:			
Federal			2,425
Total revenues			4,949
Expenditures:			
Current:			
Public protection:			
District attorney asset forfeiture program - federal	928	928	38
District attorney asset forfeiture program - state	100	100	36
District attorney asset forfeiture program - US Treasury	50	50	
Probation asset forfeiture program	100	100	
Sheriff's asset forfeiture program	1,368	1,368	90
Sheriff's asset forfeiture State	100	100	97
Sheriff's asset forfeiture US Treasury	1,000	963	275
Total public protection	3,646	3,609	536
Capital outlay	270	307	57
Total expenditures	3,916	3,916	593
Excess (deficiency) of revenues over (under) expenditures	(3,916)	(3,916)	4,356
Other financing sources (uses):			
Transfers out	(150)	(150)	(33)
Total other financing sources (uses)	(150)	(150)	(33)
Net change in fund balances	(4,066)	(4,066)	4,323
Fund balances at beginning of year	12,419	12,419	12,419
Increase (decrease) in nonspendable inventories		(14)	(14)
Fund balances at end of year	\$ 8,353	8,339	16,728

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

BUDGET AND ACTUAL

COMMUNITY FACILITIES DISTRICT FUNDS - OTHER

For the Year Ended June 30, 2024

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 4,030	4,029	3,981
Fines, forfeitures and penalties	4	4	9
Revenue from use of money and property	60	60	395
Aid from other governmental agencies:			
Other	425	425	
Total revenues	4,519	4,518	4,385
Expenditures:			
Current:			
Public protection:			
Horse Creek Ridge CFD 13-01 Special Tax C	368	397	15
Hillside Meadows Maint CFD17-01	68	69	
SDCFPD CFD 04-01 Special Tax A	5	5	
SDCFPD EOM CFD 09-01 Special Tax B	2,482	2,482	2,475
Total public protection	2,923	2,953	2,490
Recreation and cultural:			
Horse Creek Ridge CFD 13-01 Interim	574	574	220
Horse Creek Ridge CFD 13-01 Special Tax A	131	131	35
Sweetwater pl maint CFD 19-02 Special Tax	320	565	330
Piper Otay CFD 22-01 Tax A	41	41	11
Total recreation and cultural	1,066	1,311	596
Total expenditures	3,989	4,264	3,086
Excess (deficiency) of revenues over (under) expenditures	530	254	1,299
Other financing sources (uses):			
Transfers out	(1,666)	(1,667)	(1,320)
Total other financing sources (uses)	(1,666)	(1,667)	(1,320)
Net change in fund balances	(1,136)	(1,413)	(21)
Fund balances at beginning of year	5,826	5,826	5,826
Fund balances at end of year	\$ 4,690	4,413	5,805

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

BUDGET AND ACTUAL

COUNTY LIBRARY FUND

For the Year Ended June 30, 2024

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 46,726	46,726	50,547
Revenue from use of money and property	105	105	787
Aid from other governmental agencies:			
State	267	267	433
Federal	1,317	1,317	1,359
Other	7,010	7,010	9,650
Charges for current services	238	238	227
Other	294	294	151
Total revenues	55,957	55,957	63,154
Expenditures:			
Current:			
Education:			
County library	67,340	67,835	62,978
Total education	67,340	67,835	62,978
Capital outlay	615	365	326
Debt service:			
Principal	647	647	647
Interest	21	21	21
Total expenditures	68,623	68,868	63,972
Excess (deficiency) of revenues over (under) expenditures	(12,666)	(12,911)	(818)
Other financing sources (uses):			
Transfer In	2,827	3,014	3,014
Transfers out	(4,638)	(4,580)	(1,471)
Total other financing sources (uses)	(1,811)	(1,566)	1,543
Net change in fund balances	(14,477)	(14,477)	725
Fund balances at beginning of year	12,806	12,805	12,805
Increase (decrease) in nonspendable inventories		1	1
Fund balances at end of year	\$ (1,671)	(1,671)	13,531

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, 2024 (In Thousands)			
	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 5	5	39
Aid from other governmental agencies:			
Other	22	22	476
Total revenues	27	27	515
Expenditures:			
Current:			
Public assistance:			
CSHAF Gillespie housing	25	25	15
CSHAF USDRIP housing	4	4	1
Total public assistance	29	29	16
Total expenditures	29	29	16
Excess (deficiency) of revenues over (under) expenditures	(2)	(2)	499
Net change in fund balances	(2)	(2)	499
Fund balances at beginning of year	4,210	4,210	4,210
Fund balances at end of year	\$ 4,208	4,208	4,709

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

BUDGET AND ACTUAL

COUNTY SERVICE DISTRICT FUNDS

For the Year Ended June 30, 2024

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 16,713	16,713	21,339
Revenue from use of money and property	394	394	1,896
Aid from other governmental agencies:			
State	14	14	64
Other	35	35	53
Charges for current services	10,039	17,159	18,019
Other	131	131	3,117
Total revenues	27,326	34,446	44,488
Expenditures:			
Current:			
General government:			
CSA 135 Zone B Del Mar Regional Communication System	48	48	38
CSA 135 Zone F Poway Regional Communication System	166	165	161
CSA 135 Zone H Solana Beach Regional Communication System	50	50	50
CSA 135 Zone K Borrego Springs Regional Communication System	9	9	8
Total general government	273	272	257
Public protection:			
San Diego County Fire Protection District	10,103	10,059	11,283
SDCFPD Mt Laguna	23	23	20
SDCFPD Palomar	75	75	75
SDCFPD Descanso	66	66	60
SDCFPD Dulzura	13	13	13
SDCFPD Tecate	12	12	12
SDCFPD Potrero	16	16	16
SDCFPD Jacumba	20	20	20
SDCFPD Ramona	2,600	2,600	2,600
SDCFPD Rural West	590	590	577
SDCFPD Yuima	55	55	54
SDCFPD Julian	118	118	110
Total public protection	\$ 13,691	13,647	14,840

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, 2024

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Public ways and facilities:			
PRD 6 Pauma Valley	\$ 243	383	247
PRD 8 Magee RD-PALA	365	414	374
PRD 9 B Santa Fe	210	210	9
PRD 10 Davis Dr	37	37	5
PRD 11 A Bernardo RD	89	89	7
PRD 11 C Bernardo RD	8	8	3
PRD 11 D Bernardo RD	39	39	4
PRD 12 Lomair	114	114	4
PRD 13 A Pala Mesa	690	690	288
PRD 13 B Stewart Canyon	115	115	6
PRD 16 Wynola	131	132	10
PRD 18 Harrison Park	108	108	37
PRD 20 Daily Road	242	320	151
PRD 21 Pauma Heights	1,096	1,096	369
PRD 22 W Dougherty St	4	4	3
PRD 23 Rock Terrace RD	50	50	39
PRD 24 MT Whitney RD	87	87	3
PRD 30 Royal Oaks-Carroll	53	53	7
PRD 38 Gay Rio Terrace	77	77	7
PRD 45 Rincon Springs	42	54	22
PRD 46 Rocosco Road	185	185	6
PRD 49 Sunset Knolls Road	64	64	6
PRD 50 Knoll Park Lane	46	46	3
PRD 53 Knoll Park Lane EX	175	175	3
PRD 54 Mt Helix	117	117	6
PRD 55 Rainbow Crest	319	345	32
PRD 60 River Drive	91	91	3
PRD 61 Green Meadow Way	261	261	19
PRD 63 Hillview Road	655	655	2
PRD 70 El Camino Corto	46	46	23
PRD 75 A Gay Rio Drive	87	87	7
PRD 75 B Gay Rio Drive	114	114	93
PRD 76 Kingford Ct	35	35	2
PRD 77 Montiel Truck Trail	200	200	15
PRD 78 Gardena Way	92	117	13
PRD 80 Harris Truck Trail	256	294	129
PRD 88 East Fifth St	38	38	3
PRD 90 South Cordoba	\$ 54	54	4

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, 2024

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
PRD 94 Roble Grande Road	\$ 223	224	4
PRD 95 Valle Del Sol	380	380	11
PRD 99 Via Allondra Del Corvo	95	95	3
PRD 101 A Hi Ridge Rd	98	175	8
PRD 101 Johnson Lake	101	101	5
PRD 102 Mtn Meadow	328	328	163
PRD 103 Alto Drive	163	163	4
PRD 104 Artesian Rd	35	35	25
PRD 105 A Alta Loma Dr	105	146	14
PRD 105 Alta Loma Dr	99	164	14
PRD 106 Garrison Way ET AL	59	59	12
PRD 117 Legend Rock	614	614	344
PRD 123 Mizpah Lane	56	56	3
PRD 125 Wrightwood Road	40	40	4
PRD 126 Sandhurst Way	15	15	4
PRD 127 Singing Trails Dr	36	35	6
PRD 130 Wilkes Road	284	284	227
PRD 133 Ranch Creek Road	180	192	17
PRD 134 Kenora Lane	27	27	3
PRD 1003 Alamo Way	20	20	14
PRD 1005 Eden Valley Lane	107	107	8
PRD 1008 Canter	16	16	4
PRD 1010 Alpine Highlands	107	107	8
PRD 1011 La Cuesta	97	97	3
PRD 1012 Millar	88	88	7
PRD 1013 Singing Trails	73	73	12
PRD 1014 Lavender Pt Lane	30	30	2
PRD 1015 Landavo Drive ET AL	78	78	6
PRD 1016 El Sereno Way	137	137	29
PRD 1017 Kalbaugh-Haley-Toub St	40	40	17
Total public ways and facilities	10,366	10,930	2,945
Health and sanitation:			
CSA 17 San Dieguito Ambulance	7,849	7,819	7,502
CSA 69 Heartland Paramedics	756	1,956	1,625
PRD 122 Otay Mesa East	7	7	
PRD 136 Sundance Detention Basin	24	24	13
SDCFPD Ambulance Service Area		14,380	14,024
Total health and sanitation	\$ 8,636	24,186	23,164

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, 2024

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Recreation and cultural:			
CSA 26 LMD Zone 2 Julian	\$ 55	57	52
CSA 26 Rancho San Diego	258	257	176
CSA 26 San Diego landscape maintenance	140	140	134
CSA 81 Fallbrook Park	273	483	479
CSA 83 San Dieguito Local Park	736	736	365
CSA 83A 4S Ranch Park	682	682	530
CSA 128 San Miguel Park	460	680	531
CSA 138 Valley Center Park	327	327	285
PRD 26 A Cottonwood Village	324	324	148
PRD 26 B Monte Vista	163	213	120
Total recreation and cultural	3,418	3,899	2,820
Debt service:			
Principal	13	99	66
Interest		81	76
Total expenditures	36,397	53,114	44,168
Excess (deficiency) of revenues over (under) expenditures	(9,071)	(18,668)	320
Other financing sources (uses):			
Face value of loans issued			1,718
Transfer In	15	7,415	7,412
Transfers out	(8,502)	(8,340)	(5,271)
Total other financing sources (uses)	(8,487)	(925)	3,859
Net change in fund balances	(17,558)	(19,593)	4,179
Fund balances at beginning of year	27,628	27,627	27,627
Increase (decrease) in nonspendable inventories		1	1
Fund balances at end of year	\$ 10,070	8,035	31,807

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

EDGEMOOR DEVELOPMENT FUND

For the Year Ended June 30, 2024

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 389	389	2,012
Aid from other governmental agencies:			
Federal	798	798	809
Total revenues	1,187	1,187	2,821
Expenditures:			
Current:			
General government:			
Edgemoor development fund	311	311	137
Total general government	311	311	137
Total expenditures	311	311	137
Excess (deficiency) of revenues over (under) expenditures	876	876	2,684
Other financing sources (uses):			
Sale of capital assets	6,422	6,422	5,010
Transfers out	(8,521)	(8,521)	(8,511)
Total other financing sources (uses)	(2,099)	(2,099)	(3,501)
Net change in fund balances	(1,223)	(1,223)	(817)
Fund balances at beginning of year	4,310	4,310	4,310
Fund balances at end of year	\$ 3,087	3,087	3,493

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 FLOOD CONTROL DISTRICT FUND
 For the Year Ended June 30, 2024
 (In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 6,184	6,184	6,921
Revenue from use of money and property	113	113	1,562
Aid from other governmental agencies:			
State			32
Federal			14
Other	160	160	48
Charges for current services	275	276	1,138
Other			150
Total revenues	6,732	6,733	9,865
Expenditures:			
Current:			
Public protection:			
Flood control district	11,306	18,058	11,644
Stormwater maintenance, Blackwolf	13	13	1
Stormwater maintenance, Lake Rancho Viejo	192	191	95
Stormwater maintenance, Ponderosa Estates	13	13	1
Total public protection	11,524	18,275	11,741
Capital outlay	4,847	4,847	4,847
Debt service:			
Principal	36	36	36
Total expenditures	16,407	23,158	16,624
Excess (deficiency) of revenues over (under) expenditures	(9,675)	(16,425)	(6,759)
Other financing sources (uses):			
Transfer In	2,140	2,140	20
Total other financing sources (uses)	2,140	2,140	20
Net change in fund balances	(7,535)	(14,285)	(6,739)
Fund balances at beginning of year	37,497	37,497	37,497
Increase (decrease) in nonspendable inventories		(2)	(2)
Fund balances at end of year	\$ 29,962	23,210	30,756

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

HARMONY GROVE COMMUNITY FACILITIES DISTRICT FUND

For the Year Ended June 30, 2024

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 916	930	933
Fines, forfeitures and penalties			1
Revenue from use of money and property	13	52	129
Aid from other governmental agencies:			
Other		60	60
Total revenues	929	1,042	1,123
Expenditures:			
Current:			
Public protection:			
Harmony Grove CFD 08-01 flood control spec tax B	237	237	
Total public protection	237	237	
Public ways and facilities:			
Harmony Grove CFD 08-01 oth svcs spec tax B	385	385	64
Harmony Grove CFD 08-01 fire protection	474	492	489
Harmony Grove CFD 08-01 improvement	2,329	2,546	2,541
Total public ways and facilities	3,188	3,423	3,094
Total expenditures	3,425	3,660	3,094
Excess (deficiency) of revenues over (under) expenditures	(2,496)	(2,618)	(1,971)
Net change in fund balances	(2,496)	(2,618)	(1,971)
Fund balance at beginning of year	3,991	3,991	3,991
Fund balances at end of year	\$ 1,495	1,373	2,020

**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, 2024
 (In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 15	15	36
Aid from other governmental agencies:			
Other	11	11	
Total revenues	26	26	36
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	26	26	6
Total public assistance	26	26	6
Total expenditures	26	26	6
Excess (deficiency) of revenues over (under) expenditures			30
Net change in fund balances			30
Fund balances at beginning of year	81	81	81
Fund balances at end of year	\$ 81	81	111

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

BUDGET AND ACTUAL

HOUSING AUTHORITY - OTHER FUND

For the Year Ended June 30, 2024

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,300	1,441	1,797
Aid from other governmental agencies:			
Federal	222,285	233,857	234,027
Other	5,189	5,404	5,031
Charges for current services	6,539	6,539	5,915
Other	2,521	2,521	213
Total revenues	237,834	249,762	246,983
Expenditures:			
Current:			
Public assistance:			
Other assistance - other budgetary entity	238,556	249,834	245,392
Total public assistance	238,556	249,834	245,392
Debt service:			
Principal	165	165	158
Interest	16	16	7
Total expenditures	238,737	250,015	245,557
Excess (deficiency) of revenues over (under) expenditures	(903)	(253)	1,426
Other financing sources (uses):			
Transfers out	(50)	(450)	(143)
Total other financing sources (uses)	(50)	(450)	(143)
Net change in fund balances	(953)	(703)	1,283
Fund balances at beginning of year	10,476	10,476	10,476
Fund balances at end of year	\$ 9,523	9,773	11,759

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, 2024 (In Thousands)			
	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		350
Aid from other governmental agencies:			
Charges for current services	2,053	2,053	2,372
Total revenues	2,053	2,053	2,722
Expenditures:			
Current:			
Public assistance:			
IHSS public authority	48,709	48,709	45,213
Total public assistance	48,709	48,709	45,213
Debt service:			
Principal	197	197	197
Interest	4	4	4
Total expenditures	48,910	48,910	45,414
Excess (deficiency) of revenues over (under) expenditures	(46,857)	(46,857)	(42,692)
Other financing sources (uses):			
Transfer In	46,852	46,852	42,724
Total other financing sources (uses)	46,852	46,852	42,724
Net change in fund balances	(5)	(5)	32
Fund balances at beginning of year	13	13	13
Fund balances at end of year	\$ 8	8	45

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

INACTIVE WASTESITES FUND

For the Year Ended June 30, 2024

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 283	283	2,756
Aid from other governmental agencies:			
Federal			13
Other	11,037	18,419	9,063
Total revenues	11,320	18,702	11,832
Expenditures:			
Current:			
Health and sanitation:			
Duck pond landfill cleanup	15	15	
Inactive waste site management	10,312	17,694	17,694
Total health and sanitation	10,327	17,709	17,694
Total expenditures	10,327	17,709	17,694
Excess (deficiency) of revenues over (under) expenditures	993	993	(5,862)
Other financing sources (uses):			
Transfers out	(174)	(174)	(173)
Total other financing sources (uses)	(174)	(174)	(173)
Net change in fund balances	819	819	(6,035)
Fund balances at beginning of year	44,388	44,388	44,388
Fund balances at end of year	\$ 45,207	45,207	38,353

**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, 2024

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 150	150	866
Aid from other governmental agencies:			
Other	30	30	50
Total revenues	180	180	916
Expenditures:			
Current:			
Public protection:			
Probation inmate welfare	2	2	
Sheriff's inmate welfare - adult detention	5,895	8,532	4,644
Total public protection	5,897	8,534	4,644
Capital outlay		70	70
Total expenditures	5,897	8,604	4,714
Excess (deficiency) of revenues over (under) expenditures	(5,717)	(8,424)	(3,798)
Other financing sources (uses):			
Transfer In	2,800	5,507	4,501
Transfers out	(1,290)	(1,290)	(972)
Total other financing sources (uses)	1,510	4,217	3,529
Net change in fund balances	(4,207)	(4,207)	(269)
Fund balances at beginning of year	15,174	15,174	15,174
Increase (decrease) in nonspendable inventories		60	60
Fund balances at end of year	\$ 10,967	11,027	14,965

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

LIGHTING MAINTENANCE DISTRICT FUND

For the Year Ended June 30, 2024

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,385	1,385	1,682
Revenue from use of money and property	50	50	275
Aid from other governmental agencies:			
State	8	8	8
Other			1
Charges for current services	281	281	299
Total revenues	1,724	1,724	2,265
Expenditures:			
Current:			
Public ways and facilities:			
San Diego lighting maintenance	2,654	2,654	1,767
Total public ways and facilities	2,654	2,654	1,767
Debt service:			
Principal	18	18	18
Total expenditures	2,672	2,672	1,785
Excess (deficiency) of revenues over (under) expenditures	(948)	(948)	480
Net change in fund balances	(948)	(948)	480
Fund balances at beginning of year	5,087	5,087	5,087
Increase (decrease) in nonspendable inventories		(72)	(72)
Fund balances at end of year	\$ 4,139	4,067	5,495

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

OTHER SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2024

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Fines, forfeitures and penalties	\$ 96	96	513
Revenue from use of money and property			358
Aid from other governmental agencies:			
State	262	262	1,009
Federal	100	100	13
Charges for current services	4,988	4,988	4,861
Total revenues	5,446	5,446	6,754
Expenditures:			
Current:			
Public protection:			
Agriculture, weights and measures - fish and game	28	46	42
Public works, survey	270	270	7
Total public protection	298	316	49
Health and sanitation:			
Sanitation - waste planning and recycling	6,674	6,650	4,113
Total health and sanitation	6,674	6,650	4,113
Capital outlay		38	38
Total expenditures	6,972	7,004	4,200
Excess (deficiency) of revenues over (under) expenditures	(1,526)	(1,558)	2,554
Other financing sources (uses):			
Transfers in		14	14
Transfers out	(95)	(95)	(93)
Total other financing sources (uses)	(95)	(81)	(79)
Net change in fund balances	(1,621)	(1,639)	2,475
Fund balances at beginning of year	8,317	8,317	8,317
Fund balances at end of year	\$ 6,696	6,678	10,792

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

PARK LAND DEDICATION FUN

For the Year Ended June 30, 2024

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Licenses, permits and franchise fees	\$ 2,500	2,500	4,381
Revenue from use of money and property	301	301	1,894
Aid from other governmental agencies:			
Total revenues	2,801	2,801	6,275
Expenditures:			
Current:			
Recreation and cultural:			
PLD administrative fee	751	751	46
Local Park Planning Area 4 Lincoln Acres	2,014	2,014	
Local Park Planning Area 15 Sweetwater	2	2	
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	4	4	
Local Park Planning Area 28 Ramona	12	912	669
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	
Local Park Planning Area 32 Carlsbad	2	2	
Local Park Planning Area 35 Fallbrook	11	11	
Local Park Planning Area 36 Bonsall	4	4	
Local Park Planning Area 37 Vista	1	1	
Local Park Planning Area 38 Valley Center	40	40	2
Local Park Planning Area 39 Pauma	1	1	
Local Park Planning Area 40 Palomar-Julian	332	332	
Local Park Planning Area 41 Mount Empire	1	1	
Local Park Planning Area 42 Anza-Borrego	1	1	1
Local Park Planning Area 45 Valle de Oro	1	1	
Total recreation and cultural	3,189	4,089	718
Total expenditures	3,189	4,089	718
Excess (deficiency) of revenues over (under) expenditures	(388)	(1,288)	5,557
Other financing sources (uses):			
Transfers out	(13,305)	(16,735)	(4,562)
Total other financing sources (uses)	(13,305)	(16,735)	(4,562)
Net change in fund balances	(13,693)	(18,023)	995
Fund balances at beginning of year	33,594	33,594	33,594
Fund balances at end of year	\$ 19,901	15,571	34,589

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -				
BUDGET AND ACTUAL				
ROAD FUND				
For the Year Ended June 30, 2024				
(In Thousands)				
		Original Budget	Final Budget	Actual
Revenues:				
Licenses, permits and franchise fees	\$	6,000	6,000	13,276
Revenue from use of money and property		1,565	1,565	12,235
Aid from other governmental agencies:				
State		166,808	166,809	136,867
Federal		21,402	23,476	3,343
Charges for current services		16,872	16,872	17,873
Other		269	269	434
Total revenues		212,916	214,991	184,028
Expenditures:				
Current:				
Public ways and facilities:				
Public works, road		314,806	324,252	100,520
Total public ways and facilities		314,806	324,252	100,520
Capital outlay		52,932	53,547	53,421
Debt Service:				
Principal				99
Interest				1
Total expenditures		367,738	377,799	154,041
Excess (deficiency) of revenues over (under) expenditures		(154,822)	(162,808)	29,987
Other financing sources (uses):				
Transfer In		7,966	8,238	1,370
Transfers out		(1,453)	(1,453)	(1,447)
Total other financing sources (uses)		6,513	6,785	(77)
Net change in fund balances		(148,309)	(156,023)	29,910
Fund Balances at the beginning of year		246,971	246,971	246,971
Increase (decrease) in nonspendable inventories			63	63
Fund balances at end of year	\$	98,662	91,011	276,944



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, 2024

(In Thousands)

	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Enterprise Funds
ASSETS				
Current assets:				
Pooled cash and investments	\$ 1,086	73,131	8,528	82,745
Receivables, net	894	1,386	146	2,426
Due from other funds	166	23	339	528
Inventories	311		1	312
Total current assets	2,457	74,540	9,014	86,011
Noncurrent assets:				
Capital assets:				
Land		1,069	171	1,240
Construction in progress		7,559	2,466	10,025
Buildings and improvements		18,527	721	19,248
Equipment	155	3,731	673	4,559
Sewer infrastructure		115,891		115,891
Subscription Assets		342		342
Accumulated depreciation/amortization	(155)	(67,471)	(928)	(68,554)
Total noncurrent assets		79,648	3,103	82,751
Total assets	2,457	154,188	12,117	168,762
DEFERRED OUTFLOWS OF RESOURCES				
Pension:				
Contributions to the pension plan subsequent to the measurement date			1,562	1,562
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions			49	49
Changes of assumptions or other inputs			1,248	1,248
Net difference between projected and actual earnings on pension plan investments			748	748
Difference between expected and actual experience in the total pension liability			686	686
OPEB:				
Contributions to OPEB subsequent to the measurement date			51	51
Total deferred outflows of resources	\$		4,344	4,344

Continued on next page



COMBINING STATEMENT OF NET POSITION

NONMAJOR ENTERPRISE FUNDS

June 30, 2024

(In Thousands)

(Continued)	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Enterprise Funds
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 366	1,351	314	2,031
Accrued payroll			234	234
Due to other funds	1,816	377	316	2,509
Subscription payable		89		89
Compensated absences			125	125
Total current liabilities	2,182	1,817	989	4,988
Noncurrent liabilities:				
Subscription payable		95		95
Compensated absences			198	198
Net pension liability			11,228	11,228
Net OPEB liability			134	134
Total noncurrent liabilities		95	11,560	11,655
Total liabilities	2,182	1,912	12,549	16,643
DEFERRED INFLOWS OF RESOURCES				
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions			11	11
Differences between expected and actual experience in the total pension liability			196	196
OPEB:				
Net difference between projected and actual earnings on OPEB investments			3	3
Total deferred inflows of resources			210	210
NET POSITION				
Net investment in capital assets		79,117	2,949	82,066
Unrestricted net position	275	73,159	753	74,187
Total net position	\$ 275	152,276	3,702	156,253

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

NONMAJOR ENTERPRISE FUNDS

For the Year Ended June 30, 2024

(In Thousands)

	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Enterprise Funds
Operating revenues:				
Charges for current services	\$ 7,869	30,804	10,024	48,697
Total operating revenues	7,869	30,804	10,024	48,697
Operating expenses:				
Salaries and employee benefits			7,286	7,286
Repairs and maintenance	15	5,413	763	6,191
Equipment rental	6		1,205	1,211
Sewage processing		19,786		19,786
Contracted services	395		981	1,376
Depreciation		2,880	64	2,944
Amortization		70		70
Utilities			42	42
Cost of material	3,363			3,363
Fuel	10			10
Other	187	2,198	779	3,164
Total operating expenses	3,976	30,347	11,120	45,443
Operating income (loss)	3,893	457	(1,096)	3,254
Nonoperating revenues (expenses):				
Grants			53	53
Investment earnings	72	3,680	655	4,407
Gain (loss) on disposal of assets	1		(6)	(5)
Total nonoperating revenues (expenses)	73	3,680	702	4,455
Income (loss) before capital contributions and transfers	3,966	4,137	(394)	7,709
Transfers in		99	759	858
Transfers out	(5,358)		(156)	(5,514)
Change in net position	(1,392)	4,236	209	3,053
Net position (deficits) at beginning of year	1,667	148,040	3,493	153,200
Net position (deficits) at end of year	\$ 275	152,276	3,702	156,253

COMBINING STATEMENT OF CASH FLOWS

NONMAJOR ENTERPRISE FUND

For the Year Ended June 30, 2024

(In Thousands)

	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Funds	Total Other Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	\$ 7,431	31,842	435	39,708
Cash received from other funds			9,561	9,561
Cash payments to suppliers	(2,327)	(26,376)	(2,385)	(31,088)
Cash payments to employees			(6,770)	(6,770)
Cash payments to other funds	(198)	(272)	(1,415)	(1,885)
Net cash provided (used) by operating activities	4,906	5,194	(574)	9,526
Cash flows from noncapital financing activities:				
Operating grants			53	53
Transfers from other funds		99	759	858
Transfers to other funds	(5,358)		(156)	(5,514)
Net cash provided (used) by noncapital financing activities	(5,358)	99	656	(4,603)
Cash flows from capital and related financing activities:				
Acquisition of capital assets		(2,718)	(1,432)	(4,150)
Principal paid on subscription		(83)		(83)
Proceeds from sale of assets	1			1
Net cash provided (used) by capital and related financing activities	1	(2,801)	(1,432)	(4,232)
Cash flows from investing activities:				
Investment earnings	69	3,419	633	4,121
Net increase (decrease) in cash and cash equivalents	(382)	5,911	(717)	4,812
Cash and cash equivalents - beginning of year	1,468	67,220	9,245	77,933
Cash and cash equivalents - end of year	1,086	73,131	8,528	82,745
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	3,893	457	(1,096)	3,254
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivable	(438)	1,039	(11)	590
Decrease (increase) in due from other funds	(166)	(1)	(17)	(184)
Decrease (increase) in inventory	(22)			(22)
Increase (decrease) in accounts payable	34	721	(67)	688
Increase (decrease) in accrued payroll			47	47
Increase (decrease) in due to other funds	1,605	28	37	1,670
Increase (decrease) in compensated absences			10	10
Pension expense			514	514
OPEB expense			(55)	(55)
Depreciation / amortization		2,950	64	3,014
Total adjustments	1,013	4,737	522	6,272
Net cash provided (used) by operating activities	4,906	5,194	(574)	9,526
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	\$	347	154	501



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, 2024

(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
ASSETS				
Current assets:				
Pooled cash and investments	\$ 228,267	23,272	51,334	38,718
Receivables, net	2,787	719	858	28
Lease receivables		587		
Due from other funds	1,900	14,060	4,452	16,867
Inventories		852	1,528	
Total current assets	232,954	39,490	58,172	55,613
Noncurrent assets:				
Lease receivables		2,185		
Due from other funds				
Capital assets:				
Construction in progress				
Buildings and improvements			2,963	
Equipment		6,623	158,002	
Software		448	213	9,594
Accumulated depreciation/amortization		(4,197)	(101,236)	(9,326)
Total noncurrent assets		5,059	59,942	268
Total assets	232,954	44,549	118,114	55,881
DEFERRED OUTFLOW OF RESOURCES				
Pension:				
Contributions to the pension plan subsequent to the measurement date		12,663	2,168	
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		378	68	
Changes of assumptions or other inputs		9,713	2,026	
Net difference between projected and actual earnings on pension plan investments		6,603	1,867	
Difference between expected and actual experience in the total pension liability		5,091	855	
OPEB:				
Contributions to OPEB subsequent to the measurement date		394	67	
Total deferred outflow of resources	\$	34,842	7,051	

Continued on next page ►►

COMBINING STATEMENT OF NET POSITION				
INTERNAL SERVICE FUNDS				
June 30, 2024				
(In Thousands)				
(Continued)	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 7,378	19,657	5,665	48,556
Accrued payroll		1,733	274	
Due to other funds	1,769	1,864	659	105
Unearned revenue		907		
Loans payable		84		
Compensated absences		1,249	151	
Claims and judgments	28,723			
Total current liabilities	37,870	25,494	6,749	48,661
Noncurrent liabilities:				
Loans payable		184		
Compensated absences		1,972	238	
Claims and judgments	174,677			
Net pension liability		82,411	15,976	
Net OPEB liability		749	173	
Total noncurrent liabilities	174,677	85,316	16,387	
Total liabilities	212,547	110,810	23,136	48,661
DEFERRED INFLOWS OF RESOURCES				
Leases		2,714		
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		88	19	
Differences between expected and actual experience in the total pension liability		1,459	364	
OPEB:				
Net difference between projected and actual earnings on OPEB investments		30	5	
Total deferred inflows of resources		4,291	388	
NET POSITION				
Net investment in capital assets		2,874	58,262	268
Unrestricted net position	20,407	(38,584)	43,379	6,952
Total net position (deficits)	\$ 20,407	(35,710)	101,641	7,220


Continued on next page 

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

June 30, 2024

(In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
ASSETS					
Current assets:					
Pooled cash and investments	\$ 107,419	8,737	30,167	256	488,170
Receivables, net	1,302	98	365		6,157
Lease receivables					587
Due from other funds		1,844	889	84	40,096
Inventories		6			2,386
Total current assets	108,721	10,685	31,421	340	537,396
Noncurrent assets:					
Lease receivables					2,185
Due from other funds				157	157
Capital assets:					
Construction in progress		939			939
Buildings and improvements					2,963
Equipment			51,187		215,812
Software		4,173	14		14,442
Accumulated depreciation/amortization		(3,194)	(32,564)		(150,517)
Total noncurrent assets		1,918	18,637	157	85,981
Total assets	108,721	12,603	50,058	497	623,377
DEFERRED OUTFLOW OF RESOURCES					
Pension:					
Contributions to the pension plan subsequent to the measurement date		3,009			17,840
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		78			524
Changes of assumptions or other inputs		2,347			14,086
Net difference between projected and actual earnings on pension plan investments		1,812			10,282
Difference between expected and actual experience in the total pension liability		1,232			7,178
OPEB:					
Contributions to OPEB subsequent to the measurement date		92			553
Total deferred outflow of resources	\$	8,570			50,463

Continued on next page 

COMBINING STATEMENT OF NET POSITION					
INTERNAL SERVICE FUNDS					
June 30, 2024					
(In Thousands)					
(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 1,730	151	948		84,085
Accrued payroll		391			2,398
Due to other funds	3,038	675	467		8,577
Unearned revenue					907
Loans payable					84
Compensated absences		415			1,815
Claims and judgments	31,850				60,573
Total current liabilities	36,618	1,632	1,415		158,439
Noncurrent liabilities:					
Loans payable					184
Compensated absences		658			2,868
Claims and judgments	74,890				249,567
Net pension liability		19,013			117,400
Net OPEB liability		154			1,076
Total noncurrent liabilities	74,890	19,825			371,095
Total liabilities	111,508	21,457	1,415		529,534
DEFERRED INFLOWS OF RESOURCES					
Leases					2,714
Pension:					
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		22			129
Differences between expected and actual experience in the total pension liability		376			2,199
OPEB:					
Net difference between projected and actual earnings on OPEB investments		7			42
Total deferred inflows of resources		405			5,084
NET POSITION					
Net investment in capital assets		1,918	17,691		81,013
Unrestricted net position	(2,787)	(2,607)	30,952	497	58,209
Total net position (deficits)	\$ (2,787)	(689)	48,643	497	139,222

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

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2024

(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
Operating revenues:				
Charges for current services	\$ 53,006	215,041	53,453	207,108
Other	2,330	1,829	887	
Total operating revenues	55,336	216,870	54,340	207,108
Operating expenses:				
Salaries and employee benefits		58,344	9,412	
Repairs and maintenance		50,877	12,508	
Equipment rental		214	3	
Contracted services	18,731	68,051	3,024	213,246
Depreciation		219	12,870	3,177
Utilities		36,571	546	
Cost of material		6,150	253	
Claims and judgments	35,040			
Fuel		479	12,387	
Other		6,407	2,301	
Total operating expenses	53,771	227,312	53,304	216,423
Operating income (loss)	1,565	(10,442)	1,036	(9,315)
Nonoperating revenues (expenses):				
Grants	3	5,998	60	
Investment earnings	11,835	249	2,992	
Gain (loss) on disposal of assets		3	1,171	(32)
Total nonoperating revenues (expenses)	11,838	6,250	4,223	(32)
Income (loss) before capital contributions and transfers	13,403	(4,192)	5,259	(9,347)
Capital contributions			1,467	
Transfers in	50	3,964	403	7,159
Transfers out		(1,514)	(212)	
Change in net position	13,453	(1,742)	6,917	(2,188)
Net position (deficits) at beginning of year	6,954	(33,968)	94,724	9,408
Net position (deficits) at end of year	\$ 20,407	(35,710)	101,641	7,220

Continued on next page ►►►

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

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2024

(In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Operating revenues:					
Charges for current services	\$ 73,645	19,155	10,502		631,910
Other	1,687	994			7,727
Total operating revenues	75,332	20,149	10,502		639,637
Operating expenses:					
Salaries and employee benefits		12,912			80,668
Repairs and maintenance		88	4,313		67,786
Equipment rental		8			225
Contracted services	31,113	2,322	426		336,913
Depreciation		755	3,592		20,613
Utilities		93			37,210
Cost of material			83		6,486
Claims and judgments	(23,557)				11,483
Fuel			1,709		14,575
Other	1	2,321			11,030
Total operating expenses	7,557	18,499	10,123		586,989
Operating income (loss)	67,775	1,650	379		52,648
Nonoperating revenues (expenses):					
Grants		34			6,095
Investment earnings	4,010	336	1,549	9	20,980
Gain (loss) on disposal of assets			83		1,225
Total nonoperating revenues (expenses)	4,010	370	1,632	9	28,300
Income (loss) before capital contributions and transfers	71,785	2,020	2,011	9	80,948
Capital contributions					1,467
Transfers in			135		11,711
Transfers out		(297)			(2,023)
Change in net position	71,785	1,723	2,146	9	92,103
Net position (deficits) at beginning of year	(74,572)	(2,412)	46,497	488	47,119
Net position (deficits) at end of year	\$ (2,787)	(689)	48,643	497	139,222

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2024

(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
Cash flows from operating activities:				
Cash received from customers	\$ 2,483	7,285	2,171	2,395
Cash received from other funds	52,944	204,590	51,391	209,154
Cash payments to suppliers	(5,567)	(158,553)	(24,933)	(217,355)
Cash payments to employees		(54,356)	(8,802)	
Cash payments to other funds	(13,692)	(5,524)	(4,880)	(3,825)
Cash paid for claims and judgments	(35,453)			
Net cash provided (used) by operating activities	715	(6,558)	14,947	(9,631)
Cash flows from noncapital financing activities:				
Operating grants	3	6,361	60	
Transfers from other funds	50	3,964	403	7,159
Transfer to other funds		(1,514)	(212)	
Principal paid on long-term debt		(102)		
Other noncapital (decreases)				
Net cash provided (used) by noncapital financing activities	53	8,709	251	7,159
Cash flows from capital and related financing activities:				
Capital contributions			1,465	
Acquisition of capital assets			(23,921)	
Lease payments received		1,474		
Proceeds from sale of assets		3	1,530	
Net cash provided (used) by capital and related financing activities		1,477	(20,926)	
Cash flows from investing activities:				
Investment earnings	10,966	249	2,799	
Net increase (decrease) in cash and cash equivalents	11,734	3,877	(2,929)	(2,472)
Cash and cash equivalents - beginning of year	216,533	19,395	54,263	41,190
Cash and cash equivalents - end of year	\$ 228,267	23,272	51,334	38,718

Continued on next page ►►

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2024

(In Thousands)

(Continued)	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 1,565	(10,442)	1,036	(9,315)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Decrease (increase) in accounts receivable		(1,531)	(64)	(4)
Decrease (increase) in due from other funds	91	(3,258)	(713)	4,445
Decrease (increase) in inventory		72	(96)	
Increase (decrease) in accounts payable	(973)	3,975	892	(4,194)
Increase (decrease) in accrued payroll		147	8	
Increase (decrease) in due to other funds	445	563	409	(3,740)
Increase (decrease) in unearned revenue		(206)	(1)	
Increase (decrease) in compensated absences		212	(13)	
Increase (decrease) in claims and judgments	(413)			
Pension expense		4,144	693	
OPEB expense		(453)	(74)	
Depreciation / amortization		219	12,870	3,177
Total adjustments	(850)	3,884	13,911	(316)
Net cash provided (used) by operating activities	\$ 715	(6,558)	14,947	(9,631)
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable			1,680	
Governmental contributions capital assets	\$		2	

Continued on next page 

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2024

(In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Funds	Total Internal Service Funds
Cash flows from operating activities:					
Cash received from customers	\$ 1,687	1,017			17,038
Cash received from other funds	73,645	18,335	10,536		620,595
Cash payments to suppliers	(21,088)	(440)	(544)		(428,480)
Cash payments to employees		(11,892)			(75,050)
Cash payments to other funds	(11,486)	(4,018)	(6,424)		(49,849)
Cash paid for claims and judgments	(6,992)				(42,445)
Net cash provided (used) by operating activities	35,766	3,002	3,568		41,809
Cash flows from noncapital financing activities:					
Operating grants		34			6,458
Transfers from other funds			135		11,711
Transfer to other funds		(297)			(2,023)
Principal paid on long-term debt					(102)
Other noncapital (decreases)				(107)	(107)
Net cash provided (used) by noncapital financing activities		(263)	135	(107)	15,937
Cash flows from capital and related financing activities:					
Capital contributions					1,465
Acquisition of capital assets		(450)	(3,221)		(27,592)
Lease payments received					1,474
Proceeds from sale of assets			99		1,632
Net cash provided (used) by capital and related financing activities		(450)	(3,122)		(23,021)
Cash flows from investing activities:					
Investment earnings	3,362	294	1,420	(75)	19,015
Net increase (decrease) in cash and cash equivalents	39,128	2,583	2,001	(182)	53,740
Cash and cash equivalents - beginning of year	68,291	6,154	28,166	438	434,430
Cash and cash equivalents - end of year	\$ 107,419	8,737	30,167	256	488,170

Continued on next page ►►►

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2024

(In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Funds	Total Internal Service Funds
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ 67,775	1,650	379		52,648
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Decrease (increase) in accounts receivable					(1,599)
Decrease (increase) in due from other funds		(797)	34		(198)
Decrease (increase) in inventory					(24)
Increase (decrease) in accounts payable	(1,706)	30	(417)		(2,393)
Increase (decrease) in accrued payroll		30			185
Increase (decrease) in due to other funds	246	314	(20)		(1,783)
Increase (decrease) in unearned revenue					(207)
Increase (decrease) in compensated absences		129			328
Increase (decrease) in claims and judgments	(30,549)				(30,962)
Pension expense		996			5,833
OPEB expense		(105)			(632)
Depreciation / amortization		755	3,592		20,613
Total adjustments	(32,009)	1,352	3,189		(10,839)
Net cash provided (used) by operating activities	\$ 35,766	3,002	3,568		41,809
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable			946		2,626
Governmental contributions capital assets					2



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 POST EMPLOYMENT BENEFITS**

For the Year Ended June 30, 2024

(In Thousands)

	San Diego County Employees Retirement Association Pension Trust Fund	San Diego County Employees Retirement Association Other Postemployment Benefits Trust Fund	Total San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Fund
ASSETS			
Pooled cash and investments	\$ 1,229		1,229
Cash with fiscal agents	2,300,442	8,541	2,308,983
Securities lending cash collateral	122,489	455	122,944
Receivables:			
Contributions	10,498		10,498
Accrued interest and dividends	52,602	195	52,797
Settlement of investments sold	1,488,468	5,563	1,494,031
Investments at fair value:			
Domestic equity securities	3,564,496	13,228	3,577,724
International equity securities	809,981	3,006	812,987
Fixed income securities	9,111,863	33,814	9,145,677
Cash and securities for swaps	25,183	93	25,276
Private Equity	370,088	1,373	371,461
Private real estates	355,747	1,320	357,067
Real Estate	1,191,650	4,422	1,196,072
Capital assets, net	2,364	9	2,373
Total assets	19,407,100	72,019	19,479,119
LIABILITIES			
Collateral payable for securities lending	122,489	455	122,944
Settlement of investments purchased	1,628,310	6,043	1,634,353
Professional services	14,508	54	14,562
Death benefits	2,178		2,178
Retirement and health benefits	1,897		1,897
Refunds to members	2,099		2,099
County advance contribution	1,911	7	1,918
Other liabilities	14,344	76	14,420
Total liabilities	1,787,736	6,635	1,794,371
NET POSITION			
Restricted for:			
Pension	17,619,364		17,619,364
OPEB		65,384	65,384
Total net position	\$ 17,619,364	65,384	17,684,748

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PENSION AND OTHER POST EMPLOYMENT BENEFITS

For the Year Ended June 30, 2024

(In Thousands)

	San Diego County Employees Retirement Association Pension Trust Fund	San Diego County Employees Retirement Association Other Postemployment Benefits Trust Fund	Total San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Fund
ADDITIONS			
Contributions:			
Employer contributions	\$ 864,558	20,626	885,184
Plan member contributions	201,782		201,782
Total contributions	1,066,340	20,626	1,086,966
Investment earnings:			
Net appreciation/(depreciation) in fair value of investments:			
Equity securities	869,015	2,963	871,978
Fixed income	225,829	770	226,599
Foreign currency	21,460	73	21,533
Real estate & private equity	(248,536)	(847)	(249,383)
Private real assets	(17,836)	(61)	(17,897)
Futures	112,469	383	112,852
Swaps	511,885	1,745	513,630
Net increase (decrease) in fair value of investments	1,474,286	5,026	1,479,312
Interest Income:			
Fixed income	165,284	564	165,848
Cash	11,114	38	11,152
Total interest income	176,398	602	177,000
Other Additions:			
Dividends	81,073	276	81,349
Real estate income	74,539	254	74,793
Private equity income	3,830	13	3,843
Private real assets income	24,566	84	24,650
Total Other	184,008	627	184,635
Less: Investment expenses	(23,476)	(80)	(23,556)
Net investment income, before securities lending	1,811,216	6,175	1,817,391
Securities lending income	7,935	27	7,962
Securities lending rebates and bank charges	(5,942)	(20)	(5,962)
Net securities lending	1,993	7	2,000
Total investment earnings	1,813,209	6,182	1,819,391
Total additions	2,879,549	26,808	2,906,357
DEDUCTIONS			
Benefits:			
Retirement benefits	1,001,331		1,001,331
Death benefits	2,012		2,012
Health benefits		9,108	9,108
Total Benefits	1,003,343	9,108	1,012,451
Member refunds	8,904		8,904
Administrative expenses	19,271	273	19,544
Total deductions	1,031,518	9,381	1,040,899
Change in net position	1,848,031	17,427	1,865,458
Net position at beginning of year	15,771,333	47,957	15,819,290
Net position (deficit) at end of year	\$ 17,619,364	65,384	17,684,748

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS**
For the Year Ended June 30, 2024
(In Thousands)

	Property Tax Collection Funds	Other Custodial Fund	Total Custodial Funds
ASSETS			
Pooled cash and investments	\$ 138,721	305,548	444,269
Cash with fiscal agents		8,539	8,539
Investments with fiscal agents		6,561	6,561
Receivables:			
Accounts receivable		4,276	4,276
Investment earnings receivable	10,198	181,321	191,519
Taxes receivable, net	106,444		106,444
Other receivables		287	287
Total assets	255,363	506,532	761,895
LIABILITIES			
Accounts payable	43,706	242,397	286,103
Warrants outstanding		6,642	6,642
Accrued payroll		859	859
Noncurrent liabilities:			
Due to other governments	106,444	83,234	189,678
Total liabilities	150,150	333,132	483,282
NET POSITION			
Restricted for:			
Individuals, organizations and other governments	105,213	173,400	278,613
Total net position	\$ 105,213	173,400	278,613

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION			
CUSTODIAL FUNDS			
For the Year Ended June 30, 2024			
(In Thousands)			
	Property Tax Collection Funds	Other Custodial Fund	Total Custodial Funds
ADDITIONS			
Contributions:			
Property taxes collected for other governments	\$ 15,422,552		15,422,552
Contributions to Investments		3,578,562	3,578,562
Total contributions	15,422,552	3,578,562	19,001,114
Investment earnings:			
Investment earnings	34,036	12,778	46,814
Total additions	15,456,588	3,591,340	19,047,928
DEDUCTIONS			
Distributions from investments			
Property taxes distributed to other governments	15,475,996	3,564,368	15,475,996
Total deductions	15,475,996	3,564,368	19,040,364
Change in net position	(19,408)	26,972	7,564
Net position at beginning of year	124,621	146,428	271,049
Net position (deficit) at end of year	\$ 105,213	173,400	278,613