

County of San Diego  
Counties' Financial Transactions Report  
General Information

Fiscal Year: 2023

Form #1

**County Fiscal Officer**

If a county does not have an auditor-controller, enter the authorized director of finance or chief financial officer.

First Name  M. I.  Last Name   
 Title  Telephone   
 Email  Fax

**County Mailing Address**

Street 1   Has Address Changed?  
 Street 2   
 City  State  Zip

**Report Prepared By**

First Name  M. I.  Last Name   
 Title  Telephone   
 Email  Fax No.

1. Does the report contain data from audited financial statements?  Yes  No

2. Does this county have blended component unit(s) (BCU(s))? Refer to the Counties' Financial Transactions Report (FTR) instructions for the definition of this term. If "Yes", answer questions 3 and 4.

Yes  No

3. Is financial data of the BCU(s) included in this County's financial statements or Annual Comprehensive Financial Report (ACFR)?

Yes  No

4. Is financial data of the BCU(s) included in this county's FTR? If "Yes", answer question 5.  Yes  No

5. Specify the name(s) of the BCU(s).

- BCU 1
- BCU 2
- BCU 3
- BCU 4
- BCU 5
- BCU 6
- BCU 7
- BCU 8
- BCU 9
- BCU 10
- BCU 11
- BCU

County of San Diego  
 Counties' Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2023**

Form #3

R01. <b>Internal Service Fund Name (Specify)</b> (1 of 8) (Record Completed)	Employee Benefits
<b>Operating Revenues</b>	
R02. Charges for Services	51,086,784
R03. Other Operating Revenues	68,356
R04. <b>Total Operating Revenues</b>	<b>\$51,155,140</b>
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	16,335,916
R07. Materials and Supplies	
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	38,495,323
R11. <b>Total Operating Expenses</b>	<b>\$54,831,239</b>
R12. <b>Operating Income (Loss)</b>	<b>-\$3,676,099</b>
<b>Nonoperating Revenues</b>	
R13. Investment Income	5,422,502
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. <b>Total Nonoperating Revenues</b>	<b>\$5,422,502</b>
<b>Nonoperating Expenses</b>	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	<b>\$0</b>

R21.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<input type="text" value="\$1,746,403"/>
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**Capital Contributions**

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	\$0
R26. <b>Transfers In</b>	49,616
R27. <b>Transfers Out</b>	

**Special and Extraordinary Items**

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	\$0
R28. <b>Change in Net Position</b>	\$1,796,019
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$5,156,745
R30. <b>Adjustment</b>	
R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$6,952,764

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	6,952,764
R36. <b>Total Net Position (Deficit)</b>	\$6,952,764

County of San Diego  
 Counties' Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Form #3

R01. <b>Internal Service Fund Name (Specify)</b> (2 of 8) (Record Completed)	Facilities Management ▼
<b>Operating Revenues</b>	
R02. Charges for Services	183,837,878
R03. Other Operating Revenues	1,836,889
R04. <b>Total Operating Revenues</b>	<b>\$185,674,767</b>
<b>Operating Expenses</b>	
R05. Personnel Services	51,374,512
R06. Contractual Services	56,394,086
R07. Materials and Supplies	82,175,645
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	228,852
R10. Other Operating Expenses	4,904,447
R11. <b>Total Operating Expenses</b>	<b>\$195,077,542</b>
R12. <b>Operating Income (Loss)</b>	<b>-\$9,402,775</b>
<b>Nonoperating Revenues</b>	
R13. Investment Income	-212,289
R14. Gain on Disposal of Capital Assets	4
R15. Other Nonoperating Revenues	
R16. <b>Total Nonoperating Revenues</b>	<b>-\$212,285</b>
<b>Nonoperating Expenses</b>	
R17. Interest Expense	498
R18. Loss on Disposal of Capital Assets	2,322
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	<b>\$2,820</b>

R21.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<input type="text" value="\$-9,617,880"/>
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**Capital Contributions**

R22. Federal	
R23. State	4,218,259
R24. Other Capital Contributions	821,769
R25. <b>Total Capital Contributions</b>	<b>\$5,040,028</b>
R26. <b>Transfers In</b>	<b>4,846,002</b>
R27. <b>Transfers Out</b>	<b>-1,607,943</b>

**Special and Extraordinary Items**

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R28. <b>Change in Net Position</b>	<b>-\$1,339,793</b>
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>-\$32,628,365</b>
R30. <b>Adjustment</b>	
R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	<b>-\$33,968,158</b>

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	3,093,000
R34. Restricted	
R35. Unrestricted	-37,061,158
R36. <b>Total Net Position (Deficit)</b>	<b>-\$33,968,158</b>

County of San Diego  
 Counties' Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2023**

Form #3

R01. <b>Internal Service Fund Name (Specify)</b> (3 of 8) (Record Completed)	Fleet Services
<b>Operating Revenues</b>	
R02. Charges for Services	49,810,038
R03. Other Operating Revenues	535,644
R04. <b>Total Operating Revenues</b>	<b>\$50,345,682</b>
<b>Operating Expenses</b>	
R05. Personnel Services	8,763,856
R06. Contractual Services	2,741,605
R07. Materials and Supplies	23,778,004
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	12,769,590
R10. Other Operating Expenses	1,943,280
R11. <b>Total Operating Expenses</b>	<b>\$49,996,335</b>
R12. <b>Operating Income (Loss)</b>	<b>\$349,347</b>
<b>Nonoperating Revenues</b>	
R13. Investment Income	1,403,328
R14. Gain on Disposal of Capital Assets	1,733,163
R15. Other Nonoperating Revenues	
R16. <b>Total Nonoperating Revenues</b>	<b>\$3,136,491</b>
<b>Nonoperating Expenses</b>	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	357,668
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	<b>\$357,668</b>

R21.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<input type="text" value="\$3,128,170"/>
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**Capital Contributions**

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	\$0
R26. <b>Transfers In</b>	1,602,151
R27. <b>Transfers Out</b>	-223,089

**Special and Extraordinary Items**

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	\$0
R28. <b>Change in Net Position</b>	\$4,507,232
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$90,218,352
R30. <b>Adjustment</b>	
R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$94,725,584

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	47,315,000
R34. Restricted	
R35. Unrestricted	47,410,584
R36. <b>Total Net Position (Deficit)</b>	\$94,725,584

County of San Diego  
 Counties' Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2023**

Form #3

R01. <b>Internal Service Fund Name (Specify)</b> (4 of 8) (Record Completed)	Information Technology
<b>Operating Revenues</b>	
R02. Charges for Services	204,810,402
R03. Other Operating Revenues	
R04. <b>Total Operating Revenues</b>	\$204,810,402
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	208,148,736
R07. Materials and Supplies	
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	3,342,417
R10. Other Operating Expenses	
R11. <b>Total Operating Expenses</b>	\$211,491,153
R12. <b>Operating Income (Loss)</b>	\$-6,680,751
<b>Nonoperating Revenues</b>	
R13. Investment Income	-117
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. <b>Total Nonoperating Revenues</b>	\$-117
<b>Nonoperating Expenses</b>	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	\$0



R21.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<table border="1"><tr><td>\$-6,680,868</td></tr></table>	\$-6,680,868
\$-6,680,868			

**Capital Contributions**

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	\$0
R26. <b>Transfers In</b>	6,603,499
R27. <b>Transfers Out</b>	

**Special and Extraordinary Items**

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	\$0
R28. <b>Change in Net Position</b>	\$-77,369
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$9,486,286
R30. <b>Adjustment</b>	
R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$9,408,917

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	3,477,000
R34. Restricted	
R35. Unrestricted	5,931,917
R36. <b>Total Net Position (Deficit)</b>	\$9,408,917

County of San Diego  
 Counties' Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Form #3

R01. Internal Service Fund Name (Specify) (5 of 8) (Record Completed)	Public Liability
<b>Operating Revenues</b>	
R02. Charges for Services	41,145,965
R03. Other Operating Revenues	
R04. <b>Total Operating Revenues</b>	<b>\$41,145,965</b>
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	17,209,696
R07. Materials and Supplies	
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	85,973,488
R11. <b>Total Operating Expenses</b>	<b>\$103,183,184</b>
R12. <b>Operating Income (Loss)</b>	<b>\$-62,037,219</b>
<b>Nonoperating Revenues</b>	
R13. Investment Income	2,873,089
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. <b>Total Nonoperating Revenues</b>	<b>\$2,873,089</b>
<b>Nonoperating Expenses</b>	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	<b>\$0</b>

R21.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<table border="1"><tr><td>\$-59,164,130</td></tr></table>	\$-59,164,130
\$-59,164,130			

**Capital Contributions**

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	\$0
R26. <b>Transfers In</b>	
R27. <b>Transfers Out</b>	

**Special and Extraordinary Items**

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	\$0
R28. <b>Change in Net Position</b>	\$-59,164,130
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$-15,408,059
R30. <b>Adjustment</b>	
R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$-74,572,189

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	-74,572,189
R36. <b>Total Net Position (Deficit)</b>	\$-74,572,189

County of San Diego  
 Counties' Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Form #3

R01. <b>Internal Service Fund Name (Specify)</b> (6 of 8) (Record Completed)	Purchasing
<b>Operating Revenues</b>	
R02. Charges for Services	12,505,044
R03. Other Operating Revenues	960,825
R04. <b>Total Operating Revenues</b>	<b>\$13,465,869</b>
<b>Operating Expenses</b>	
R05. Personnel Services	11,701,784
R06. Contractual Services	1,858,922
R07. Materials and Supplies	113,889
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	755,404
R10. Other Operating Expenses	1,900,174
R11. <b>Total Operating Expenses</b>	<b>\$16,330,173</b>
R12. <b>Operating Income (Loss)</b>	<b>-\$2,864,304</b>
<b>Nonoperating Revenues</b>	
R13. Investment Income	215,317
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. <b>Total Nonoperating Revenues</b>	<b>\$215,317</b>
<b>Nonoperating Expenses</b>	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	53
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	<b>\$53</b>

R21.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<input type="text" value="\$-2,649,040"/>
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**Capital Contributions**

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	\$0
R26. <b>Transfers In</b>	
R27. <b>Transfers Out</b>	-306,197

**Special and Extraordinary Items**

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	\$0
R28. <b>Change in Net Position</b>	-\$2,955,237
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$543,981
R30. <b>Adjustment</b>	
R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	-\$2,411,256

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	2,221,999
R34. Restricted	
R35. Unrestricted	-4,633,255
R36. <b>Total Net Position (Deficit)</b>	-\$2,411,256



County of San Diego  
 Counties' Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2023**

Form #3

R01. <b>Internal Service Fund Name (Specify)</b> (7 of 8) (Record Completed)	Road and Communication Equipment Fund ▼
<b>Operating Revenues</b>	
R02. Charges for Services	14,740,968
R03. Other Operating Revenues	
R04. <b>Total Operating Revenues</b>	<b>\$14,740,968</b>
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	439,408
R07. Materials and Supplies	5,737,936
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	3,675,646
R10. Other Operating Expenses	
R11. <b>Total Operating Expenses</b>	<b>\$9,852,990</b>
R12. <b>Operating Income (Loss)</b>	<b>\$4,887,978</b>
<b>Nonoperating Revenues</b>	
R13. Investment Income	454,113
R14. Gain on Disposal of Capital Assets	822,873
R15. Other Nonoperating Revenues	
R16. <b>Total Nonoperating Revenues</b>	<b>\$1,276,986</b>
<b>Nonoperating Expenses</b>	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	378,151
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	<b>\$378,151</b>

R21.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<table border="1"><tr><td>\$5,786,813</td></tr></table>	\$5,786,813
\$5,786,813			

**Capital Contributions**

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	\$0
R26. <b>Transfers In</b>	701,907
R27. <b>Transfers Out</b>	

**Special and Extraordinary Items**

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	\$0
R28. <b>Change in Net Position</b>	\$6,488,720
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$40,008,475
R30. <b>Adjustment</b>	
R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$46,497,195

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	17,772,999
R34. Restricted	
R35. Unrestricted	28,724,196
R36. <b>Total Net Position (Deficit)</b>	\$46,497,195

County of San Diego  
 Counties' Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Form #3

R01. <b>Internal Service Fund Name (Specify)</b> (8 of 8) (Record Completed)	Special District Loans
<b>Operating Revenues</b>	
R02. Charges for Services	
R03. Other Operating Revenues	
R04. <b>Total Operating Revenues</b>	\$0
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. <b>Total Operating Expenses</b>	\$0
R12. <b>Operating Income (Loss)</b>	\$0
<b>Nonoperating Revenues</b>	
R13. Investment Income	-550
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. <b>Total Nonoperating Revenues</b>	\$-550
<b>Nonoperating Expenses</b>	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	\$0

R21. **Income (Loss) Before Capital Contributions, Transfers, and Special**   
**and Extraordinary Items**

**Capital Contributions**

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	\$0
R26. <b>Transfers In</b>	
R27. <b>Transfers Out</b>	

**Special and Extraordinary Items**

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	\$0
R28. <b>Change in Net Position</b>	\$-550

R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$488,974
R30. <b>Adjustment</b>	
R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$488,424

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	488,424
R36. <b>Total Net Position (Deficit)</b>	\$488,424

County of San Diego  
 Counties' Financial Transactions Report  
 Airport Enterprise Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2023**

Form #4

**Operating Revenues**

R01. Hangar Space Rentals	807,135
R02. Aircraft Parking	85,846
R03. Building Rentals	1,286,447
R04. Lease of Ground Area	10,117,200
R05. Fuel Flowage Fees	594,933
R06. Landing, Gate, and Ramp Fees	902,016
R08. Concession Revenues	898,227
R09. Sales and Services	171,009
R10. Other Operating Revenues	93,105
<b>R11. Total Operating Revenues</b>	<b>\$14,955,918</b>

**Operating Expenses**

Maintenance and Operation

R12. Landing Areas	1,329,323
R13. Aircraft Parking	
R14. Hangars	
R15. Terminal Buildings and Areas	68,914
R16. Other Buildings and Areas	268,344
R17. General Shops and Equipment	13,800
R18. Personnel Services	5,080,518
R19. Contractual Services	3,224,653
R20. Materials and Supplies	429,242
R21. General and Administrative Expenses	571,592
R22. Cost of Sales and Services	248,000

R23.	Depreciation and Amortization Expenses	3,701,109
R24.	Other Operating Expenses	2,395,505
R25.	<b>Total Operating Expenses</b>	<b>\$17,331,000</b>
R26.	<b>Operating Income (Loss)</b>	<b>\$-2,375,082</b>



**Nonoperating Revenues**

R27. Investment Income	4,149,261
R27.4 Rents, Leases, Concessions, and Royalties	
R27.5 Passenger Facility Charges	9,657
Intergovernmental – Federal	
R36. Aid for Construction	
R37. Other Intergovernmental – Federal	1,429,524
Intergovernmental – State	
R38. Aid for Construction	
R41. In-Lieu Taxes	
R42. Other Intergovernmental – State	
R43. Intergovernmental – County	
R44. Intergovernmental – Other	
R45. Gain on Disposal of Capital Assets	
R46. Other Nonoperating Revenues	
R47. <b>Total Nonoperating Revenues</b>	<b>\$5,588,442</b>

**Nonoperating Expenses**

R48. Interest Expense	
R49. Taxes and Assessments	
R50. Judgments and Damages	
R51. Loss on Disposal of Capital Assets	
R52. Other Nonoperating Expenses	
R53. <b>Total Nonoperating Expenses</b>	<b>\$0</b>

R54. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$3,213,360</b>
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**Capital Contributions**

R55. Federal	
R56. State	
R57. County	

R58. Other Government	
R59. Other Capital Contributions	
R60. <b>Total Capital Contributions</b>	\$0
R61. <b>Transfers In</b>	50,000
R62. <b>Transfers Out</b>	-130,939
<b>Special and Extraordinary Items</b>	
R62.5 Special Item	
R62.6 Extraordinary Item	
R62.7 <b>Total Special and Extraordinary Items</b>	\$0
R63. <b>Change in Net Position</b>	\$3,132,421
R64. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$131,463,738
R65. <b>Adjustment</b>	
R66. Reason for Adjustment	
R67. <b>Net Position (Deficit), End of Fiscal Year</b>	\$134,596,159
<b>Net Position (Deficit)</b>	
R68. Net Investment in Capital Assets	104,875,000
R69. Restricted	
R70. Unrestricted	29,721,159
R71. <b>Total Net Position (Deficit)</b>	\$134,596,159

County of San Diego  
 Counties' Financial Transactions Report  
 Sewer Enterprise Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2023**

Form #9

**Operating Revenues**

R01. Service Charges	29,675,510
R02. Permit and Inspection Fees	
R03. Connection Fees	181,167
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	148,405
<b>R08. Total Operating Revenues</b>	<b>\$30,005,082</b>

**Operating Expenses**

R09. Transmission	7,587,876
R10. Treatment and Disposal	11,311,281
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	1,737,003
R16. Depreciation and Amortization Expenses	2,842,002
R17. Other Operating Expenses	
<b>R18. Total Operating Expenses</b>	<b>\$23,478,162</b>
<b>R19. Operating Income (Loss)</b>	<b>\$6,526,920</b>

**Nonoperating Revenues**

R20. Investment Income	1,617,064
R21. Rents, Leases, Concessions, and Royalties	41,328

Intergovernmental – Federal

- R30. Aid for Construction
- R31. Other Intergovernmental – Federal

Intergovernmental – State

R32.	Aid for Construction	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	
R41.	<b>Total Nonoperating Revenues</b>	\$1,658,392

**Nonoperating Expenses**

R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	<b>Total Nonoperating Expenses</b>	\$0
R46.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$8,185,312

**Capital Contributions**

R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	<b>Total Capital Contributions</b>	\$0
R54.	<b>Transfers In</b>	77,100
R55.	<b>Transfers Out</b>	

**Special and Extraordinary Items**

R55.5	Special Item	
R55.6	Extraordinary Item	

R55.7	<b>Total Special and Extraordinary Items</b>	\$0
R56.	<b>Change in Net Position</b>	\$8,262,412
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$139,780,043
R58.	<b>Adjustment</b>	
R59.	Reason for Adjustment	
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$148,042,455
	<b>Net Position (Deficit)</b>	
R61.	Net Investment in Capital Assets	79,147,794
R62.	Restricted	
R63.	Unrestricted	68,894,661
R64.	<b>Total Net Position (Deficit)</b>	\$148,042,455

County of San Diego  
 Counties' Financial Transactions Report  
 Other Enterprise Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Form #13

R01. Enterprise Fund Name (Specify) (1 of 3) (Record Completed)	Jail Stores Commissary
<b>Operating Revenues</b>	
R02. Charges for Services	7,377,008
R03. Other Operating Revenues	
R04. <b>Total Operating Revenues</b>	<b>\$7,377,008</b>
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	320,064
R07. Materials and Supplies	2,914,909
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	168,187
R11. <b>Total Operating Expenses</b>	<b>\$3,403,160</b>
R12. <b>Operating Income (Loss)</b>	<b>\$3,973,848</b>
<b>Nonoperating Revenues</b>	
R13. Investment Income	19,454
R14. Rents, Leases, Concessions, and Royalties	
Intergovernmental – Federal	
R23. Aid for Construction	
R24. Other Intergovernmental – Federal	
Intergovernmental – State	
R25. Aid for Construction	
R28. In-Lieu Taxes	
R29. Other Intergovernmental – State	

R30. Intergovernmental – County

R31. Intergovernmental – Other

R32. Gain on Disposal of Capital Assets

R33. Other Nonoperating Revenues

R34. **Total Nonoperating Revenues**



**Nonoperating Expenses**

R35. Interest Expense	
R36. Loss on Disposal of Capital Assets	
R37. Other Nonoperating Expenses	
R38. <b>Total Nonoperating Expenses</b>	\$0
R39. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$3,993,302

**Capital Contributions**

R40. Federal	
R41. State	
R42. County	
R43. Other Government	
R44. Other Capital Contributions	
R45. <b>Total Capital Contributions</b>	\$0
R46. <b>Transfers In</b>	
R47. <b>Transfers Out</b>	-2,660,829

**Special and Extraordinary Items**

R47.5 Special Item	
R47.6 Extraordinary Item	
R47.7 <b>Total Special and Extraordinary Items</b>	\$0

R48. <b>Change in Net Position</b>	\$1,332,473
R49. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$336,507
R50. <b>Adjustment</b>	
R51. Reason for Adjustment	
R52. <b>Net Position (Deficit), End of Fiscal Year</b>	\$1,668,980

**Net Position (Deficit)**

R53. Net Investment in Capital Assets	
R54. Restricted	
R55. Unrestricted	1,668,980

R56. **Total Net Position (Deficit)**

\$1,668,980
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County of San Diego  
Counties' Financial Transactions Report  
Other Enterprise Fund  
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Form #13

R01. Enterprise Fund Name (Specify) (2 of 3) (Record Completed)

Liquid Waste

**Operating Revenues**

R02. Charges for Services

R03. Other Operating Revenues

R04. **Total Operating Revenues**

\$0

**Operating Expenses**

R05. Personnel Services

R06. Contractual Services

R07. Materials and Supplies

R08. General and Administrative Expenses

R09. Depreciation and Amortization Expenses

R10. Other Operating Expenses

R11. **Total Operating Expenses**

\$0

R12. **Operating Income (Loss)**

\$0

**Nonoperating Revenues**

R13. Investment Income

R14. Rents, Leases, Concessions, and Royalties

Intergovernmental – Federal

R23. Aid for Construction

R24. Other Intergovernmental – Federal

Intergovernmental – State

R25. Aid for Construction

R28. In-Lieu Taxes

R29. Other Intergovernmental – State

R30. Intergovernmental – County

R31. Intergovernmental – Other

R32. Gain on Disposal of Capital Assets

R33. Other Nonoperating Revenues

R34. **Total Nonoperating Revenues**

**Nonoperating Expenses**

R35. Interest Expense	
R36. Loss on Disposal of Capital Assets	
R37. Other Nonoperating Expenses	
R38. <b>Total Nonoperating Expenses</b>	\$0
R39. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$0

**Capital Contributions**

R40. Federal	
R41. State	
R42. County	
R43. Other Government	
R44. Other Capital Contributions	
R45. <b>Total Capital Contributions</b>	\$0
R46. <b>Transfers In</b>	
R47. <b>Transfers Out</b>	

**Special and Extraordinary Items**

R47.5 Special Item	
R47.6 Extraordinary Item	
R47.7 <b>Total Special and Extraordinary Items</b>	\$0
R48. <b>Change in Net Position</b>	\$0
R49. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$0
R50. <b>Adjustment</b>	
R51. Reason for Adjustment	
R52. <b>Net Position (Deficit), End of Fiscal Year</b>	\$0

**Net Position (Deficit)**

R53. Net Investment in Capital Assets	
R54. Restricted	
R55. Unrestricted	0

R56. **Total Net Position (Deficit)**

	\$0
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County of San Diego  
 Counties' Financial Transactions Report  
 Other Enterprise Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2023**

Form #13

R01. Enterprise Fund Name (Specify) (3 of 3) (Record Completed)	Sanitation District <span style="float: right;">▼</span>
<b>Operating Revenues</b>	
R02. Charges for Services	8,490,078
R03. Other Operating Revenues	
R04. <b>Total Operating Revenues</b>	<b>\$8,490,078</b>
<b>Operating Expenses</b>	
R05. Personnel Services	6,255,928
R06. Contractual Services	1,110,118
R07. Materials and Supplies	2,691,424
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	135,563
R10. Other Operating Expenses	721,062
R11. <b>Total Operating Expenses</b>	<b>\$10,914,095</b>
R12. <b>Operating Income (Loss)</b>	<b>-\$2,424,017</b>
<b>Nonoperating Revenues</b>	
R13. Investment Income	360,951
R14. Rents, Leases, Concessions, and Royalties	
Intergovernmental – Federal	
R23. Aid for Construction	
R24. Other Intergovernmental – Federal	8,897
Intergovernmental – State	
R25. Aid for Construction	
R28. In-Lieu Taxes	
R29. Other Intergovernmental – State	

R30. Intergovernmental – County

R31. Intergovernmental – Other

R32. Gain on Disposal of Capital Assets

R33. Other Nonoperating Revenues

R34. **Total Nonoperating Revenues**

	\$369,848
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**Nonoperating Expenses**

R35. Interest Expense	
R36. Loss on Disposal of Capital Assets	
R37. Other Nonoperating Expenses	
R38. <b>Total Nonoperating Expenses</b>	\$0
R39. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$-2,054,169

**Capital Contributions**

R40. Federal	
R41. State	
R42. County	
R43. Other Government	151,200
R44. Other Capital Contributions	
R45. <b>Total Capital Contributions</b>	\$151,200
R46. <b>Transfers In</b>	2,631,778
R47. <b>Transfers Out</b>	-154,525

**Special and Extraordinary Items**

R47.5 Special Item	
R47.6 Extraordinary Item	
R47.7 <b>Total Special and Extraordinary Items</b>	\$0

R48. <b>Change in Net Position</b>	\$574,284
R49. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$2,918,521

R50. <b>Adjustment</b>	
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R51. Reason for Adjustment	
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R52. <b>Net Position (Deficit), End of Fiscal Year</b>	\$3,492,805
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**Net Position (Deficit)**

R53. Net Investment in Capital Assets	1,852,998
R54. Restricted	
R55. Unrestricted	1,639,807

R56. **Total Net Position (Deficit)**

\$3,492,805
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County of San Diego  
 Counties' Financial Transactions Report – Governmental Funds  
 Taxes: Property Taxes and Taxes – Other

Fiscal Year: 2023

Form #15

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Property Taxes</b>						
R01. Countywide Secured and Unsecured	869,194,373					869,194,373
R02. Supplemental Countywide Secured and Unsecured	15,928,430					15,928,430
R03. Less-than-Countywide Secured and Unsecured		73,315,301				73,315,301
R04. Supplemental Less-than-Countywide Secured and Unsecured		1,215,106				1,215,106
R05. Property Tax In-Lieu of Vehicle License Fees	521,678,076					521,678,076
R06. Voter-Approved Indebtedness						
R07. Supplemental Voter-Approved Indebtedness						
R08. Prior-Year Secured and Unsecured	8,071,756	59,147				8,130,903
R09. Supplemental Prior-Year Secured and Unsecured	20,627,439	1,510,011				22,137,450
R10. Pass-through Property Taxes (ABX1 26)	102,134,884	3,609,635				105,744,519
R11. Residual Property Taxes (ABX1 26)	61,317,858	5,029,056				66,346,914
R13. Parcel Tax						
R14. Other Property Taxes (Specify)						

**Specify Other Property Taxes**

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R15. <b>Total Property Taxes</b>	\$1,598,952,816	\$84,738,256	\$0	\$0	\$0	\$1,683,691,072
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Taxes – Other</b>						
R16. Sales and Use Taxes	56,625,937					56,625,937
R18. Transportation Tax (Nontransit Purposes)						
R19. Property Transfer	28,653,282					28,653,282
R20. Transient Occupancy Taxes	7,471,758					7,471,758
R21. Timber Yield						
R22. Aircraft	3,237,526					3,237,526
R23. Construction Development Taxes						
R24. Utility Users Tax		10				10
R25. Other Taxes – Other (Specify)	1,232,267	0	0	0	0	1,232,267

**Specify Other Taxes – Other**

Miscellaneous Taxes	1,232,267					1,232,267
Total:						1,232,267

R26. <b>Total Taxes – Other</b>	\$97,220,770	\$10	\$0	\$0	\$0	\$97,220,780
R27. <b>Total Taxes</b>	\$1,696,173,586	\$84,738,266	\$0	\$0	\$0	\$1,780,911,852

County of San Diego  
Counties' Financial Transactions Report – Governmental Funds  
Special Benefit Assessments and Licenses, Permits, and Franchises

Fiscal Year: 2023

Form #16

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds								
<b>Special Benefit Assessments</b>														
R01. Operations	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>								
R02. Capital Outlay	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>								
R03. Other Special Benefit Assessments (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>								
<b>Specify Other Special Benefit Assessments</b>														
<table border="1" style="width: 100%;"> <tr> <td style="width: 30%;"><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="button" value="Add"/></td> </tr> </table>							<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>							
R04. <b>Total Special Benefit Assessments</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>								

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Licenses, Permits, and Franchises</b>						
R05. Animal Licenses	546,111					546,111
R06. Business Licenses	18,571,626					18,571,626
R07. Construction Permits	7,481,267					7,481,267
R08. Road Privileges and Permits	263,380	3,308				266,688
R09. Zoning Permits						
R10. Franchises		10,353,993				10,353,993
R11. Other Licenses, Permits, and Franchises (Specify)	24,452,341	4,766,897				29,219,238

**Specify Other Licenses, Permits, and Franchises**

CATV Permits	4,366,011					4,366,011	Delete
Hazardous/Biohazard Permits	15,898,057					15,898,057	Delete
Marriage Licenses	2,130,815					2,130,815	Delete
Parkland Dedication Fees	2,057,458	4,766,897				6,824,355	Delete
							Add
Total:						29,219,238	

R12. <b>Total Licenses, Permits, and Franchises</b>	\$51,314,725	\$15,124,198	\$0	\$0	\$0	\$66,438,923
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County of San Diego  
 Counties' Financial Transactions Report – Governmental Funds  
 Fines, Forfeitures, and Penalties, and Revenue from Use of Money and Property

Fiscal Year: 2023

Form #17

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Fines, Forfeitures, and Penalties</b>						
R01. Vehicle Code Fines	1,987,780					1,987,780
R02. Other Court Fines	14,122,165					14,122,165
R03. Forfeitures and Penalties	2,292,590	1,053,229				3,345,819
R04. Penalties and Costs of Delinquent Taxes	32,366,735	1,198				32,367,933
R05. Other Fines, Forfeitures, and Penalties (Specify)		142,669				142,669

**Specify Other Fines, Forfeitures, and Penalties**

Fish and Game Fines		142,669				142,669	Delete
							Add
Total:						142,669	

R06. <b>Total Fines, Forfeitures, and Penalties</b>	\$50,769,270	\$1,197,096	\$0	\$0	\$0	\$51,966,366
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenue from Use of Money and Property</b>						
R07. Investment Income	51,182,593	17,631,277	1,417,607	1,506,674		71,738,151
R08. Rents, Leases, and Concessions	3,602,251	1,970,291	6,044,210			11,616,752
R09. Royalties		108,174				108,174
R10. Other Revenue from Use of Money and Property (Specify)						

**Specify Other Revenue from Use of Money and Property**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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R11. <b>Total Revenue from Use of Money and Property</b>	\$54,784,844	\$19,709,742	\$7,461,817	\$1,506,674	\$0	\$83,463,077
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**County of San Diego**  
**Counties' Financial Transactions Report – Governmental Funds**  
**Intergovernmental – State**

**Fiscal Year: 2023**

Form #18

<b>Intergovernmental – State</b>	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Permanent</b>	<b>Total Governmental Funds</b>
R01. Highway Users Tax		78,290,883				78,290,883
R02. Motor Vehicle In-Lieu Tax	2,826,055					2,826,055
R03. 1991 Realignment Revenue						
R04. 2011 Realignment Revenue	63,258,177					63,258,177
R05. Other State In-Lieu Taxes		45,711				45,711
R06. Highway Property Rentals						
R07. Public Assistance Administration (Include CALWORKS Admin.)	354,426,167					354,426,167
R08. Public Assistance Programs (Include CALWORKS Program)	116,030,353					116,030,353
R09. Realignment for Social Services	134,990,806					134,990,806
R10. Aid for Agriculture	10,681,332					10,681,332
R11. Aid for Construction		291,799				291,799
R12. Aid for Corrections	46,333,181					46,333,181
R13. Aid for County Fairs						
R14. Aid for Disaster						
R15. Homeowners' Property Tax Relief	4,397,038	328,321				4,725,359
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	443,889					443,889
R18. Off-Highway Motor Vehicle License Fee	55,000					55,000
R19. Roads						
R20. Child Care Food/Special Milk Program						
R21. Peace Officers Standards and Training						
R22. Public Defender	4,200,628					4,200,628

R23. Tobacco Tax – AB 75/Prop. 99					
R24. Public Safety – Prop. 172	152,373,415	429,802,688		1,529,762	583,705,865
R25. Public Safety – 2011					
<b>Health Programs</b>					
R26. Aid for Mental Health	227,355,251				227,355,251
R27. Realignment for Mental Health	426,224,911				426,224,911
R28. Medically Indigent Adult (MIA)					
R29. Alcohol and Drug Abuse	2,492,370				2,492,370
R30. Realignment for Health Services	1,966,747				1,966,747
R31. Other Health Programs (Specify)	18,393,479				18,393,479

**Specify Other Health Programs**

AIDS State Grant	1,499,158					1,499,158	Delete
Other Aid for Health	3,359,911					3,359,911	Delete
State Aid Title XIX (Child Health & Disability)	13,534,410					13,534,410	Delete
							Add
						<b>Total:</b>	<b>18,393,479</b>

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
State – Other						
R32. Supplemental Law Enforcement Services Fund (SLESF/COPS)						
R33. Office of Criminal Justice Planning (OCJP)						
R34. Library		120,256				120,256
R35. Stabilization						
R36. Veterans Affairs Programs	534,897					534,897
R37. Sheriff Boating Safety						
R38. Victim Witness Programs	1,920,844					1,920,844
R39. Child Support Service						
R40. Civil Defense						
R41. Aging Programs	10,620,148					10,620,148
R42. Law Enforcement	3,309,239					3,309,239
R43. Other State – Other (Specify)	132,396,478	1,001,355		323,657		133,721,490

**Specify Other State – Other**

State Aid Workers Comp Fund	6,686,890					6,686,890	Delete
Auto Insurance Fraud/Theft	13,387,914					13,387,914	Delete
California Aid to Airports Program (CAAP)		50,000				50,000	Delete
CalRecycle (SB1383)		703,210				703,210	Delete
COVID-19 CA Small Business Advocate Grant (CALOSBA)	4,097,775					4,097,775	Delete
COVID-19 California Disaster Assistance Act	5,376,328					5,376,328	Delete
COVID-19 Other State Aid Health	510,000					510,000	Delete
Miscellaneous State Aid	100,101,552	248,145		323,657		100,673,354	Delete
Prop 47 Grant Program	147,089					147,089	Delete
Prop 56 Tobacco Tax	2,088,930					2,088,930	Delete
							Add
<b>Total:</b>						<b>133,721,490</b>	

R44. **Total Intergovernmental – State**

\$1,715,230,405	\$509,881,013	\$0	\$1,853,419	\$0	\$2,226,964,837
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**County of San Diego**  
**Counties' Financial Transactions Report – Governmental Funds**  
**Intergovernmental – Federal**

**Fiscal Year: 2023**

Form #19

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Intergovernmental – Federal</b>						
R01. Public Assistance Administration	371,913,186					371,913,186
R02. Public Assistance Programs	200,750,883	206,534,843				407,285,726
R03. Health Administration	11,536,036					11,536,036
R04. Aid for Construction						
R05. Aid for Disaster	2,292,107					2,292,107
R06. Forest Reserve Revenue		154,962				154,962
R07. In-Lieu Taxes	10,799,417					10,799,417
<b>Federal – Other</b>						
R08. Workforce Investment Act (WIA)						
R09. Community Development Block Grant	2,672,065	1,022,906		3,839,650		7,534,621
R10. Health and Mental Health Grants	296,295,763					296,295,763
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)						
R13. DEA Programs/Drug and Alcohol Programs	19,830,765					19,830,765
R14. DA Programs – Family/Child		1,052,066				1,052,066
R15. Grazing						
R16. Aging Programs	25,886,326					25,886,326
R17. Senior Citizens Programs	1,435,894					1,435,894
R18. Road Projects		3,985,901				3,985,901
R19. Law Enforcement	27,082,654	1,312,865				28,395,519
R20. Other Federal – Other (Specify)	234,823,920	2,204,834				237,028,754

**Specify Other Federal – Other**

COVID-19 ARPA CSLFRF (Fed Treasury 21.027)	68,114,745					68,114,745	Delete
COVID-19 ARPA Emergency Connectivity Fund (FED FCC :)		1,178,595				1,178,595	Delete
COVID-19 CDBG (FED HUD 14.218)	3,410,952					3,410,952	Delete
COVID-19 CHW PH RESPONSE AND RESILIENT (FED HI)	1,070,136					1,070,136	Delete
COVID-19 Coronavirus Emerg Supp Fd (Fed DOJ 16.034)	1,094,550					1,094,550	Delete
COVID-19 Emergency Rental Assistance Program ERAP (F	29,093,339					29,093,339	Delete
COVID-19 ESG (FED HUD 14.231)	2,036,204					2,036,204	Delete
COVID-19 HEALTH DISPARITIES (FED HHS 97.036)	4,559,751					4,559,751	Delete
COVID-19 HIV Prevention Activities Health Department Bas	15,760,586					15,760,586	Delete
COVID-19 HOPWA (FED HUD 14.241)	11,065					11,065	Delete
COVID-19 IMMUNIZATION GRANTS (FED HHS 93.268)	5,927,094					5,927,094	Delete
COVID-19 LTC OMB TITLE XX ELDER JUSTICE PROG	323,260					323,260	Delete
COVID-19 MEDICAL RES CORP SMALL GRANT PG (HHS	15,312					15,312	Delete
COVID-19 NON ASSTCE FOOD STAMPS (FED DOA 10.56)	48,852					48,852	Delete
COVID-19 NTNL BIOTERRORISM HOSPL PREPDNS (FEL	118,418					118,418	Delete
COVID-19 PPHF REACH (FED HHS 93.738)	238,927					238,927	Delete
COVID-19 PREVENTIVE HEALTH SVCS (FED HHS 93.97)	65,115					65,115	Delete
COVID-19 Public Assistance Grants (Fed DHS 97.036)	80,062,005					80,062,005	Delete
COVID-19 Public Health Emergency Response Awards (Fed	2,765,255					2,765,255	Delete
COVID-19 SAMHSA (HHS 93.958)	3,442,658					3,442,658	Delete
COVID-19 Special Programs for the Aging Title III Part C Nu	1,786,370					1,786,370	Delete
COVID-19 STRENGTHEN PH SY (FED HHS 93.421)	31,249					31,249	Delete
COVID-19 SUBSTANCE ABUSE PREV AND TRTMT (FED	5,972,857					5,972,857	Delete
COVID-19 TARGETED CAS MGMT TCM (Fed HHS 93.778)	76,489					76,489	Delete
COVID-19 TITLE IIIB SUPPORTIVE SVCS (FED HHS 93.0	44,235					44,235	Delete
COVID-19 TITLE VII A OMBUDSMAN (FED HHS 93.042)	21,353					21,353	Delete
COVID-19 UNINSURED (FED HHS 93.461)	3,870,360					3,870,360	Delete
Federal aid for plants and animal disease	2,628,543					2,628,543	Delete

Nation Hwy Safety Programs	1,701,684					1,701,684	Delete
Other - Federal	532,556	1,026,239				1,558,795	Delete
							Add
						Total:	237,028,754

R21. **Total Intergovernmental – Federal**      \$1,205,319,016      \$216,268,377      \$0      \$3,839,650      \$0      \$1,425,427,043

County of San Diego  
 Counties' Financial Transactions Report – Governmental Funds  
 Other In-Lieu Taxes and Intergovernmental – Other

Fiscal Year: 2023

Form #20

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Other In-Lieu Taxes</b>						
R01. Other In-Lieu Taxes (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Specify Other In-Lieu Taxes**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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**Intergovernmental – Other**

R02. City/County	12,259,822	5,160,468		45,783		17,466,073
R03. Redevelopment/Housing	14,510,158	42,780				14,552,938
R04. Special Districts/Joint Power Authority (JPA)	1,724,097			7,568,425		9,292,522
R05. Other Intergovernmental – Other (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Specify Other Intergovernmental – Other**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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R06. <b>Total Intergovernmental – Other</b>	\$28,494,077	\$5,203,248	\$0	\$7,614,208	\$0	\$41,311,533
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**County of San Diego**  
**Counties' Financial Transactions Report – Governmental Funds**  
**Charges for Current Services**

**Fiscal Year: 2023**

Form #21

<b>Charges for Current Services</b>	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Permanent</b>	<b>Total Governmental Funds</b>
R01. Assessments and Tax Collection Fees	22,840,553					22,840,553
R02. Property Tax Administrative Fees	14,640,758	0	0	0	0	14,640,758
R03. Cities	6,951,467					6,951,467
R04. Redevelopment Agencies	6,782,316					6,782,316
R05. Special Districts	906,975					906,975
R06. Auditing and Accounting Fees	18,077,937					18,077,937
R07. Communication Services	908,053					908,053
R08. Election Services	5,247,911					5,247,911
R09. Legal Services	16,615,184					16,615,184
R10. Planning and Engineering Services	18,731,071	7,823,097				26,554,168
R11. Agricultural Services	10,342					10,342
R12. Civil Process Services	1,260,166					1,260,166
R13. Court Fees and Costs	6,805,463					6,805,463
R14. Booking Fees						
R15. Estate Fees	767,540					767,540
R16. Humane Services	1,842,515					1,842,515
R17. Law Enforcement Services	174,287,813					174,287,813
R18. Recording Fees	20,230,225					20,230,225
R19. Road and Street Services	1,403,742	15,733,800				17,137,542
R20. Health Fees	6,786,166	163,146				6,949,312
R21. Mental Health Services						
R22. California Children's Services	215,733					215,733

R23. Sanitation Services	15,165,346	3,243,840				18,409,186
R24. Institutional Care and Services	80,976,723	3,626,120		2,281,180		86,884,023
R25. Library Services		195,978				195,978
R26. Parks and Recreation Fees	7,539,795	938,331				8,478,126
<b>Charges for Current Services – Other</b>						
R27. Personnel Services	1,757,590					1,757,590
R28. Building Maintenance and Grounds Services	897,249					897,249
R29. Administrative Services						
R30. Other Charges for Current Services – Other (Specify)	29,766,758	7,527,439		1,304,030		38,598,227

**Specify Other Charges for Current Services – Other**

AB 2890 Recovered Expenses	17,674,613					17,674,613	Delete
Coroner Services	121,861					121,861	Delete
CSA - Emergency Medical Services		201,781				201,781	Delete
Flood - Special Drainage Fees reimbursements		977,267				977,267	Delete
Harmony Grove - charges to county property owners				1,304,030		1,304,030	Delete
Miscellaneous Current Services	4,099,932					4,099,932	Delete
Other Services to Government	7,870,352	6,348,391				14,218,743	Delete
							Add
Total:						38,598,227	

R31. <b>Total Charges for Current Services</b>	\$446,774,633	\$39,251,751	\$0	\$3,585,210	\$0	\$489,611,594
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County of San Diego  
 Counties' Financial Transactions Report – Governmental Funds  
 Miscellaneous Revenues and Total Revenues

Fiscal Year: 2023

Form #22

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Miscellaneous Revenues</b>						
R01. Other Sales	56,167	202,506				258,673
R02. Tobacco Settlement	40,000	34,925,080				34,965,080
R03. Welfare Repayments	1,263,211					1,263,211
R04. Cancelled Warrants						
R05. Development Impact Fees						
R06. Other Miscellaneous Revenues (Specify)	238,991,772	1,743,981	5,291,072	75,513		246,102,338

**Specify Other Miscellaneous Revenues**

Moderization of the Assessor Recorder County Clerk El Cajc				75,513		75,513	Delete
Other Misc. Revenue	231,089,621	1,215,711				232,305,332	Delete
Recovered Expenditures	7,902,151	528,270				8,430,421	Delete
Reimbursements From Other Funds For Pension Obligation			5,291,072			5,291,072	Delete
							Add
Total:						246,102,338	

R07. <b>Total Miscellaneous Revenues</b>	\$240,351,150	\$36,871,567	\$5,291,072	\$75,513	\$0	\$282,589,302
R08. <b>Total Revenues</b>	\$5,489,211,706	\$928,245,258	\$12,752,889	\$18,474,674	\$0	\$6,448,684,527

County of San Diego  
 Counties' Financial Transactions Report  
 Statement of Expenditures – Governmental Funds  
 General Government

Fiscal Year: 2023

Form #23

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Legislative and Administrative</b>						
R01. Board of Supervisors	14,107,923					14,107,923
R02. Clerk of the Board	4,612,742					4,612,742
R03. Administrative Officer	7,261,519					7,261,519
R04. Council of Governments						
R05. Other Legislative and Administrative	35,494,653					35,494,653
R06. <b>Total Legislative and Administrative</b>	61,476,837					61,476,837
<b>Finance</b>						
R07. Auditor-Controller	35,492,443	226,111				35,718,554
R08. Treasurer-Tax Collector	21,027,547	135,630				21,163,177
R09. Assessor	48,413,424					48,413,424
R10. Purchasing Agent						
R11. Other Finance	71,558,063					71,558,063
R12. <b>Total Finance</b>	176,491,477	361,741				176,853,218
<b>Counsel</b>						
R13. County Counsel	35,599,052					35,599,052
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. <b>Total Counsel</b>	35,599,052					35,599,052
R17. Personnel	33,760,502					33,760,502
R18. Elections	33,212,916					33,212,916

R19. Communications	3,878,183	256,713				4,134,896
R20. Property Management	7,880,907					7,880,907
<b>Plant Acquisition</b>						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition		113,521				113,521
R24. <b>Total Plant Acquisition</b>		113,521				113,521
R25. Promotion	18,438,261					18,438,261
R26. Other General Government	9,452,660		6,053,591	4,411,299		19,917,550
R27. <b>Total General Government</b>	\$380,190,795	\$731,975	\$6,053,591	\$4,411,299	\$0	\$391,387,660

County of San Diego  
 Counties' Financial Transactions Report  
 Statement of Expenditures – Governmental Funds  
 Public Protection

Fiscal Year: 2023

Form #24

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Judicial</b>						
R01. Trial Court Maintenance of Effort (MOE) (GC 77201.1 – Remitted to the State)	56,997,064					56,997,064
R02. Fifty Percent Excess Revenue Calculation (GC 77205 – Remitted to the State)						
R03. Other Trial Court (Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)	10,018,158					10,018,158
R04. County Clerk						
R05. Grand Jury (Including Audit)	454,899					454,899
R06. District Attorney – Prosecution	220,729,863	282,286				221,012,149
R07. Child Support Services	42,486,675					42,486,675
R08. Public Defender	113,062,586					113,062,586
R09. Court Appointed Counsel						
R10. Other Judicial	1,607,854					1,607,854
R11. <b>Total Judicial</b>	445,357,099	282,286				445,639,385
R12. <b>Police Protection</b>	603,709,745	545,822				604,255,567
<b>Detention and Correction</b>						
R13. Adult Detention	396,865,652	3,161,679				400,027,331
R14. Juvenile Detention	61,335,772					61,335,772
R15. Probation	153,287,699					153,287,699
R16. Other Detention and Correction						
R17. <b>Total Detention and Correction</b>	611,489,123	3,161,679				614,650,802

R18. Fire Protection

60,521,649	15,188,785				75,710,434
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R19. Flood Control – Soil and Water Conservation

21,492,410	6,043,582				27,535,992
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Protective Inspection</b>						
R20. Agricultural Commissioner	20,296,140	30,310				20,326,450
R21. Building Inspector						
R22. Livestock Inspector						
R23. Sealer of Weights and Measures	5,912,197					5,912,197
R24. Other Protective Inspection						
R25. <b>Total Protective Inspection</b>	26,208,337	30,310				26,238,647
<b>Protection – Other</b>						
R26. LAFCO	513,281					513,281
R27. Recorder	18,969,133					18,969,133
R28. Coroner	15,788,583					15,788,583
R29. Emergency Services	10,799,863					10,799,863
R30. Planning and Zoning	32,306,280					32,306,280
R31. Humane Services (Pound)	9,667,824					9,667,824
R32. Other Protection – Other	3,601,256	12,327				3,613,583
R33. <b>Total Protection – Other</b>	91,646,220	12,327				91,658,547
R34. <b>Total Public Protection</b>	\$1,860,424,583	\$25,264,791	\$0	\$0	\$0	\$1,885,689,374



County of San Diego  
 Counties' Financial Transactions Report  
 Statement of Expenditures – Governmental Funds  
 Public Ways and Facilities, Health, and Sanitation

Fiscal Year: 2023

Form #25

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Public Ways and Facilities</b>						
R01. Roads	3,929,330	90,792,851				94,722,181
R02. Transportation Terminals						
R03. Transportation Systems						
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. <b>Total Public Ways and Facilities</b>	\$3,929,330	\$90,792,851	\$0	\$0	\$0	\$94,722,181
<b>Health</b>						
R07. Public Health	357,769,749					357,769,749
R08. Medical Care	66,598,245	23,729,956				90,328,201
R09. Mental Health	629,675,816					629,675,816
R10. Drug and Alcohol Abuse Services	174,369,916					174,369,916
R11. Other Health						
R12. <b>Total Health</b>	\$1,228,413,726	\$23,729,956	\$0	\$0	\$0	\$1,252,143,682
R13. <b>Sanitation</b>	134	13,227,958				13,228,092

County of San Diego  
 Counties' Financial Transactions Report  
 Statement of Expenditures – Governmental Funds  
 Public Assistance

Fiscal Year: 2023

Form #26

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Welfare</b>						
R01. Administration	201,980,680	211,996,930				413,977,610
R02. Aid Programs Cash	591,931,250					591,931,250
R03. Other Welfare						
R04. <b>Total Welfare</b>	793,911,930	211,996,930				1,005,908,860
<b>Social Services</b>						
R05. Administration and Programs	578,329,470					578,329,470
R06. Other Social Services						
R07. <b>Total Social Services</b>	578,329,470					578,329,470
<b>General Relief</b>						
R08. Aid to Indigents	2,981,270					2,981,270
R09. Indigent Burials						
R10. Other General Relief						
R11. <b>Total General Relief</b>	2,981,270					2,981,270
R12. <b>Care of Court Wards</b>	8,344,659					8,344,659
R13. <b>Veterans Services</b>	13,562,635					13,562,635
<b>Public Assistance – Other</b>						
R14. Workforce Investment Act (WIA)						
R15. Other Public Assistance – Other	115,375,167	39,830,263				155,205,430
R16. <b>Total Public Assistance – Other</b>	115,375,167	39,830,263				155,205,430

R17. **Total Public Assistance**

\$1,512,505,131	\$251,827,193	\$0	\$0	\$0	\$1,764,332,324
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County of San Diego  
 Counties' Financial Transactions Report  
 Statement of Expenditures – Governmental Funds  
 Education and Recreation and Cultural Services

Fiscal Year: 2023

Form #27

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Education</b>						
R01. School Administration						
R02. Library Services		56,942,668				56,942,668
R03. Agricultural Education	836,479					836,479
R04. Other Education						
R05. <b>Total Education</b>	\$836,479	\$56,942,668	\$0	\$0	\$0	\$57,779,147
<b>Recreation and Cultural Services</b>						
R06. Recreation Facilities	56,269,092	3,671,315				59,940,407
R07. Cultural Services						
R08. Veterans Memorial Building						
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services						
R11. <b>Total Recreation and Cultural Services</b>	\$56,269,092	\$3,671,315	\$0	\$0	\$0	\$59,940,407

County of San Diego  
 Counties' Financial Transactions Report  
 Statement of Expenditures – Governmental Funds  
 Debt Service, Capital Outlay, and Total Expenditures

Fiscal Year: 2023

Form #28

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Debt Service</b>						
R00.5 Lease Financing, Principal and Interest Payments	49,076,332	995,457				50,071,789
R01. Other Principal Payments on Long-Term Debt	18,106,617	15,399,564	62,835,000			96,341,181
R02. Interest Payments on Long-Term Debt	8,737,750	16,339,051	21,189,255			46,266,056
R03. Principal and Interest on Short-Term Notes and Warrants						
R04. Other Debt Service						
R05. <b>Total Debt Service</b>	75,920,699	32,734,072	84,024,255	0	0	192,679,026
<b>Capital Outlay</b>						
R06. General Government	14,020,616			205,659,937		219,680,553
R07. Public Protection	21,030,970	493,716				21,524,686
R08. Public Ways and Facilities		60,544,000		8,892,988		69,436,988
R09. Health and Sanitation	9,383,777	37,353				9,421,130
R10. Public Assistance	8,567,261					8,567,261
R11. Education		535,000				535,000
R12. Recreation and Cultural Services	827,257					827,257
R13. <b>Total Capital Outlay</b>	53,829,881	61,610,069	0	214,552,925	0	329,992,875
R14. <b>Total Expenditures</b>	\$5,172,319,850	\$560,532,848	\$90,077,846	\$218,964,224	\$0	\$6,041,894,768

County of San Diego  
 Counties' Financial Transactions Report – Governmental Funds  
 Other Financing Sources (Uses) and Changes in Fund Balances

Fiscal Year: 2023

Form #29

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	316,891,856	367,712,410	-77,324,957	-200,489,550		406,789,759
<b>Other Financing Sources (Uses)</b>						
R01.5 Lease Financing	14,348,000	535,000				14,883,000
R02. Long-Term Debt - Bonds, COP, and Other Agency Debt						
R03. Construction Financing and Other Long-Term Debt						
R03.6 Proceeds from Refinancing on Loans, Notes, and Other						
R03.7 Payments to Refinanced Loans, Notes, and Other						
R04. Refunding Bonds Proceeds						
R05. Premium on Bonds Issued						
R06. Discount on Bonds Issued						
R07. Payment to Refunded Bond Escrow Agent						
R08. Demand Bonds						
R09. Proceeds from Sale of Capital Assets	327,552	978,426				1,305,978
R11. Insurance Recoveries						
R12. Transfers In	397,098,782	43,672,699	76,356,024	146,611,146		663,738,651
R13. Transfers Out	-267,163,989	-406,310,179		-1,742,570		-675,216,738
R13.5 Other Financing Sources (Uses) – Other						
R14. <b>Total Other Financing Sources (Uses)</b>	144,610,345	-361,124,054	76,356,024	144,868,576	0	4,710,891
<b>Special and Extraordinary Items</b>						
R15. Special Item						
R16. Extraordinary Item						

R17.	<b>Total Special and Extraordinary Items</b>	0	0	0	0	0	0
R18.	<b>Net Change in Fund Balances</b>	461,502,201	6,588,356	-968,933	-55,620,974	0	411,500,650
R19.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$2,350,008,780	\$907,988,201	\$12,748,332	\$55,785,130	\$0	\$3,326,530,443
R20.	Adjustment	6,404,109	373,281				6,777,390
R21.	Reason for Adjustment	inventory	inventory				
R22.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	2,817,915,090	914,949,838	11,779,399	164,156	0	3,744,808,483

**Note:**

*(R21) Gen-Reason for Adjustment: inventory*

*(R21) SpRev-Reason for Adjustment: inventory*

County of San Diego  
 Counties' Financial Transactions Report  
 Statement of Changes in Fiduciary Net Position  
 Fiduciary Funds

Fiscal Year: 2023

Form #29.5

		Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
<b>Additions</b>					
Contributions					
R01.	Employer	687,085,000			
R02.	Plan Members	171,018,000			
R03.	Private Contributions				
R04.	Contributions to Pooled Investments		15,159,773,000		
R05.	Other Contributions				17,618,663,000
R06.	<b>Total Contributions</b>	<b>\$858,103,000</b>	<b>\$15,159,773,000</b>	<b>\$0</b>	<b>\$17,618,663,000</b>
Investment Income (Loss)					
R07.	Net Appreciation (Depreciation) in Fair Value of Investments	904,578,000	-2,305,000		
R08.	Interest	13,224,000	211,086,000	57,000	25,248,000
R09.	Dividends	67,537,000			
R10.	Other Investment Income	323,891,000			
R11.	(Investment Expense)	-31,991,000	-888,000		
Securities Lending Income (Loss)					
R12.	Securities Lending Income	1,803,000			
R13.	(Securities Lending Expense)				
R14.	<b>Net Securities Lending Income (Loss)</b>	<b>\$1,803,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
R15.	<b>Net Investment Income (Loss)</b>	<b>\$1,279,042,000</b>	<b>\$207,893,000</b>	<b>\$57,000</b>	<b>\$25,248,000</b>
R15.5	Tax Revenues				
R16.	Receipts from Depositors				
R17.	Other Additions	131,444,000		2,268,000	



R18.	<b>Total Additions</b>	\$2,268,589,000	\$15,367,666,000	\$2,325,000	\$17,643,911,000
	<b>Deductions</b>				
R19.	Benefit Payments	963,266,000			
R20.	Refunds of Contributions	7,478,000			
R21.	Administrative Expenses	18,892,000	6,474,000	5,000	
R22.	Payments to and for Depositors				
R23.	Distributions from Pooled Investments		13,585,927,000		
R24.	Other Deductions			953,000	17,617,747,000
R25.	<b>Total Deductions</b>	\$989,636,000	\$13,592,401,000	\$958,000	\$17,617,747,000
R26.	<b>Change in Net Position</b>	\$1,278,953,000	\$1,775,265,000	\$1,367,000	\$26,164,000
R27.	Net Position (Deficit), Beginning of Fiscal Year	\$14,540,337,000	\$8,983,967,000	\$-8,116,000	\$244,885,000
R28.	Adjustment				
R29.	Reason for Adjustment				
R30.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$15,819,290,000	\$10,759,232,000	\$-6,749,000	\$271,049,000

County of San Diego  
 Counties' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #30

R03. Purpose of Debt (1 of 11) (Record Completed)	POB Series 2004
R04. Nature of Revenue Pledged	Advanced from the General and reimbursed through
R05. Percent of Pledge	100%
R06. Debt Type	Pension Obligation Bonds
R07. Fund Type	Governmental
R09. Year of Issue	2004
R10. Beginning Maturity Year	2004
R11. Ending Maturity Year	2025
R12. Principal Authorized	454,112,916
R13. Principal Issued to Date	454,112,916
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	\$155,620,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	46,620,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$109,000,000
R22. Principal Payable, Current Portion	51,750,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$57,250,000
R24. Interest Paid in Current Fiscal Year	7,819,051

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

County of San Diego  
 Counties' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #30

R03. Purpose of Debt (2 of 11) (Record Completed)	POB 2008 Refunding
R04. Nature of Revenue Pledged	Advanced from the General and reimbursed through
R05. Percent of Pledge	100%
R06. Debt Type	Pension Obligation Bonds
R07. Fund Type	Governmental
R09. Year of Issue	2008
R10. Beginning Maturity Year	2009
R11. Ending Maturity Year	2027
R12. Principal Authorized	443,515,000
R13. Principal Issued to Date	443,515,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	\$185,205,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	16,215,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$168,990,000
R22. Principal Payable, Current Portion	15,015,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$153,975,000
R24. Interest Paid in Current Fiscal Year	10,728,340

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

County of San Diego  
 Counties' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #30

R03. Purpose of Debt (3 of 11) (Record Completed)	2006 Tobacco Settlement Asset Backed Bonds ▼
R04. Nature of Revenue Pledged	Settlement Revenues
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds ▼
R07. Fund Type	Governmental ▼
R09. Year of Issue	2006
R10. Beginning Maturity Year	2006
R11. Ending Maturity Year	2046
R12. Principal Authorized	583,630,660
R13. Principal Issued to Date	583,630,660
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	\$86,738,696
R16. Adjustment to Principal in Current Fiscal Year	5,627,412
R17. Reason for Adjustment to Principal in Current Fiscal Year	FY23 accretion on 2006BCD CABS
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	0
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$92,366,108
R22. Principal Payable, Current Portion	0
R23. <b>Principal Payable, Noncurrent Portion</b>	\$92,366,108
R24. Interest Paid in Current Fiscal Year	0

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

**Note:**

*(R17) Reason for Adjustment to Principal in Current Fiscal Year: FY23 accretion on 2006BCD CABS*

County of San Diego  
 Counties' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #30

R03. Purpose of Debt (4 of 11) (Record Completed)	2014A Edgemoor Refunding Tax-Exempt
R04. Nature of Revenue Pledged	Base Rental
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Governmental
R09. Year of Issue	2014
R10. Beginning Maturity Year	2016
R11. Ending Maturity Year	2030
R12. Principal Authorized	91,675,000
R13. Principal Issued to Date	91,675,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	\$63,690,292
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	5,885,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	996,383
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$56,808,909
R22. Principal Payable, Current Portion	6,180,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$50,628,909
R24. Interest Paid in Current Fiscal Year	2,674,125



R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

County of San Diego  
 Counties' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #30

R03. Purpose of Debt (5 of 11) (Record Completed)	2016 COC Refunding of 2009 COC
R04. Nature of Revenue Pledged	Base Rental
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Governmental
R09. Year of Issue	2016
R10. Beginning Maturity Year	2016
R11. Ending Maturity Year	2036
R12. Principal Authorized	130,000,000
R13. Principal Issued to Date	105,330,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	\$99,105,496
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	4,250,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	1,129,317
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$93,726,179
R22. Principal Payable, Current Portion	4,470,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$89,256,179
R24. Interest Paid in Current Fiscal Year	4,106,217

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

County of San Diego  
 Counties' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #30

R03. Purpose of Debt (6 of 11) (Record Completed)	Series 2019 TSAB Refunding Bonds
R04. Nature of Revenue Pledged	Settlement Revenues
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Governmental
R09. Year of Issue	2019
R10. Beginning Maturity Year	2019
R11. Ending Maturity Year	2054
R12. Principal Authorized	405,964,137
R13. Principal Issued to Date	405,964,137
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	\$419,835,481
R16. Adjustment to Principal in Current Fiscal Year	2,222,743
R17. Reason for Adjustment to Principal in Current Fiscal Year	FY23 accretion on 2019B2 CABS
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	15,089,610
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	3,450,889
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$403,517,725
R22. Principal Payable, Current Portion	7,395,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$396,122,725
R24. Interest Paid in Current Fiscal Year	16,324,554

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

**Note:**

*(R17) Reason for Adjustment to Principal in Current Fiscal Year: FY23 accretion on 2019B2 CABS*

County of San Diego  
 Counties' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #30

R03. Purpose of Debt (7 of 11) (Record Completed)	2019 Justice Facilities Ref of 97 Central Jail
R04. Nature of Revenue Pledged	Base Rental
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Governmental
R09. Year of Issue	2019
R10. Beginning Maturity Year	2020
R11. Ending Maturity Year	2026
R12. Principal Authorized	15,635,000
R13. Principal Issued to Date	15,635,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	\$11,731,786
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	2,745,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	370,396
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$8,616,390
R22. Principal Payable, Current Portion	2,880,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$5,736,390
R24. Interest Paid in Current Fiscal Year	457,875

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

County of San Diego  
 Counties' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #30

R03. Purpose of Debt (8 of 11) (Record Completed)	2019 Justice Facilities Ref of 98 Courthouse
R04. Nature of Revenue Pledged	Base Rental
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Governmental
R09. Year of Issue	2019
R10. Beginning Maturity Year	2020
R11. Ending Maturity Year	2023
R12. Principal Authorized	3,815,000
R13. Principal Issued to Date	3,815,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	\$1,151,083
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	1,125,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	26,083
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$0
R22. Principal Payable, Current Portion	
R23. <b>Principal Payable, Noncurrent Portion</b>	\$0
R24. Interest Paid in Current Fiscal Year	28,125



R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

County of San Diego  
 Counties' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #30

R03. Purpose of Debt (9 of 11) (Record Completed)	Series 2020A (Tax Exempt) CAC Waterfront Par ▼
R04. Nature of Revenue Pledged	Base Rental
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation ▼
R07. Fund Type	Governmental ▼
R09. Year of Issue	2020
R10. Beginning Maturity Year	2021
R11. Ending Maturity Year	2042
R12. Principal Authorized	21,910,000
R13. Principal Issued to Date	21,910,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	\$24,444,890
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	680,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	158,995
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$23,605,895
R22. Principal Payable, Current Portion	710,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$22,895,895
R24. Interest Paid in Current Fiscal Year	754,713

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

County of San Diego  
 Counties' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #30

R03. Purpose of Debt (10 of 11) (Record Completed)	Series 2020B (Federally Taxable) Cedar & Kettn ▼
R04. Nature of Revenue Pledged	Base Rental
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation ▼
R07. Fund Type	Governmental ▼
R09. Year of Issue	2020
R10. Beginning Maturity Year	2021
R11. Ending Maturity Year	2042
R12. Principal Authorized	23,815,000
R13. Principal Issued to Date	23,815,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	\$22,840,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	975,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$21,865,000
R22. Principal Payable, Current Portion	980,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$20,885,000
R24. Interest Paid in Current Fiscal Year	471,459

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

County of San Diego  
 Counties' Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

Form #30

R03. Purpose of Debt (11 of 11) (Record Completed)	Series 2021 Youth Transition Campus (Green Br
R04. Nature of Revenue Pledged	Base Rental
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Governmental
R09. Year of Issue	2021
R10. Beginning Maturity Year	2024
R11. Ending Maturity Year	2052
R12. Principal Authorized	49,060,000
R13. Principal Issued to Date	49,060,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	\$63,601,345
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	497,140
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$63,104,205
R22. Principal Payable, Current Portion	770,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$62,334,205
R24. Interest Paid in Current Fiscal Year	2,453,000

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

County of San Diego  
 Counties' Financial Transactions Report  
 Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

**Fiscal Year: 2023**

Summary Form #30

	<b>Year of Issue</b>	<b>Principal Payable, Beginning of Fiscal Year</b>	<b>Principal Issued in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Payable, End of Fiscal Year</b>	<b>Principal Payable, Current Portion</b>	<b>Principal Payable, Noncurrent Portion</b>
<b>Governmental</b>							
<b>Certificates of Participation</b>							
2014A Edgemoor Refunding Tax-Exempt	2014	63,690,292	0	5,885,000	56,808,909	6,180,000	50,628,909
2019 Justice Facilities Ref of 97 Central Jail	2019	11,731,786	0	2,745,000	8,616,390	2,880,000	5,736,390
2019 Justice Facilities Ref of 98 Courthouse	2019	1,151,083	0	1,125,000	0	0	0
Series 2020A (Tax Exempt) CAC Waterfront Park	2020	24,444,890	0	680,000	23,605,895	710,000	22,895,895
Series 2020B (Federally Taxable) Cedar & Kettner Development	2020	22,840,000	0	975,000	21,865,000	980,000	20,885,000
Series 2021 Youth Transition Campus (Green Bonds)	2021	63,601,345	0	0	63,104,205	770,000	62,334,205
<b>Pension Obligation Bonds</b>							
POB 2008 Refunding	2008	185,205,000	0	16,215,000	168,990,000	15,015,000	153,975,000
POB Series 2004	2004	155,620,000	0	46,620,000	109,000,000	51,750,000	57,250,000
<b>Revenue Bonds</b>							
2006 Tobacco Settlement Asset Backed Bonds	2006	86,738,696	0	0	92,366,108	0	92,366,108
2016 COC Refunding of 2009 COC	2016	99,105,496	0	4,250,000	93,726,179	4,470,000	89,256,179
Series 2019 TSAB Refunding Bonds	2019	419,835,481	0	15,089,610	403,517,725	7,395,000	396,122,725
<b>Total Governmental Debt:</b>		<b>\$1,133,964,069</b>	<b>\$0</b>	<b>\$93,584,610</b>	<b>\$1,041,600,411</b>	<b>\$90,150,000</b>	<b>\$951,450,411</b>



County of San Diego  
 Counties' Financial Transactions Report  
 Other Long-Term Debt  
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Fiscal Year: 2023**

Form #31

R01. Purpose of Debt (1 of 5) (Record Completed)	SDG&E On-Bill Financing Loans - Energy Efficie ▼
R02. Nature of Revenue Pledged	Energy savings
R03. Debt Type	Loans ▼
R04. Fund Type	Internal Service ▼
R06. Year of Issue	2013
R07. Beginning Maturity Year	2013
R08. Ending Maturity Year	2029
R09. Principal Authorized	3,732,000
R10. Principal Received to Date	3,720,000
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$529,135
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	164,114
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$365,021
R19. Principal Outstanding, Current Portion	97,329
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$267,692
R21. Interest Paid in Current Fiscal Year	
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

County of San Diego  
 Counties' Financial Transactions Report  
 Other Long-Term Debt  
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Fiscal Year: 2023**

Form #31

R01. Purpose of Debt (2 of 5) (Record Completed)	Countys Regional Comm System (RCS) ▼
R02. Nature of Revenue Pledged	Land
R03. Debt Type	Loans ▼
R04. Fund Type	Governmental ▼
R06. Year of Issue	2014
R07. Beginning Maturity Year	2014
R08. Ending Maturity Year	2026
R09. Principal Authorized	68,000
R10. Principal Received to Date	68,000
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$26,976
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	6,095
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$20,881
R19. Principal Outstanding, Current Portion	6,509
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$14,372
R21. Interest Paid in Current Fiscal Year	1,830
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

County of San Diego  
 Counties' Financial Transactions Report  
 Other Long-Term Debt  
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Fiscal Year: 2023**

Form #31

R01. Purpose of Debt (3 of 5) (Record Completed)	Lighting Maintenance Streetlight Retrofit Loan ▼
R02. Nature of Revenue Pledged	General Revenue
R03. Debt Type	Loans ▼
R04. Fund Type	Governmental ▼
R06. Year of Issue	2014
R07. Beginning Maturity Year	2016
R08. Ending Maturity Year	2024
R09. Principal Authorized	1,560,000
R10. Principal Received to Date	1,421,843
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$154,352
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	154,352
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$0
R19. Principal Outstanding, Current Portion	
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$0
R21. Interest Paid in Current Fiscal Year	774
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

County of San Diego  
 Counties' Financial Transactions Report  
 Other Long-Term Debt  
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Fiscal Year: 2023**

Form #31

R01. Purpose of Debt (4 of 5) (Record Completed)	Edgemoor Skilled Nursing CEC Loan
R02. Nature of Revenue Pledged	General Revenue
R03. Debt Type	Loans
R04. Fund Type	Internal Service
R06. Year of Issue	2019
R07. Beginning Maturity Year	2020
R08. Ending Maturity Year	2023
R09. Principal Authorized	261,392
R10. Principal Received to Date	261,392
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$66,246
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	66,246
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$0
R19. Principal Outstanding, Current Portion	
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$0
R21. Interest Paid in Current Fiscal Year	498
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

County of San Diego  
 Counties' Financial Transactions Report  
 Other Long-Term Debt  
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Fiscal Year: 2023**

Form #31

R01. Purpose of Debt (5 of 5) (Record Completed)	Motorola Solutions
R02. Nature of Revenue Pledged	Equipment Lease-Purchase Agreement
R03. Debt Type	Other
R04. Fund Type	Governmental
R06. Year of Issue	2017
R07. Beginning Maturity Year	2017
R08. Ending Maturity Year	2027
R09. Principal Authorized	26,705,850
R10. Principal Received to Date	26,705,850
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$12,304,179
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	2,327,299
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$9,976,880
R19. Principal Outstanding, Current Portion	2,392,230
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$7,584,650
R21. Interest Paid in Current Fiscal Year	343,286
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

County of San Diego  
 Counties' Financial Transactions Report  
 Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

**Fiscal Year: 2023**

Summary Form #31

	<b>Year of Issue</b>	<b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>Principal Received in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Outstanding, End of Fiscal Year</b>	<b>Principal Outstanding, Current Portion</b>	<b>Principal Outstanding, Noncurrent Portion</b>
<b>Governmental</b>							
<b>Loans</b>							
Countys Regional Comm System (RCS)	2014	26,976	0	6,095	20,881	6,509	14,372
Lighting Maintenance Streetlight Retrofit Loan	2014	154,352	0	154,352	0	0	0
<b>Other</b>							
Motorola Solutions	2017	12,304,179	0	2,327,299	9,976,880	2,392,230	7,584,650
<b>Total Governmental Debt:</b>		\$12,485,507	\$0	\$2,487,746	\$9,997,761	\$2,398,739	\$7,599,022
<b>Internal Service</b>							
<b>Loans</b>							
Edgemoor Skilled Nursing CEC Loan	2019	66,246	0	66,246	0	0	0
SDG&E On-Bill Financing Loans - Energy Efficiency Projects	2013	529,135	0	164,114	365,021	97,329	267,692
<b>Total Internal Service Debt:</b>		\$595,381	\$0	\$230,360	\$365,021	\$97,329	\$267,692

County of San Diego  
 Counties' Financial Transactions Report  
 Construction Financing  
 Federal and State

Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2023**

Form #32

R01. Federal or State Financing	State Financing
R02. Purpose of Debt (1 of 2) (Record Completed)	Low Income Housing
R03. Nature of Revenue Pledged	Appraised Value of Property
R04. Debt Type	Loans
R05. Fund Type	Governmental
R07. Contract Date	06/30/1997
R08. <b>Maximum Repayment Obligation per Contract, Beginning of Fiscal Year</b>	\$4,485,980
R09. Initial Repayment Obligation	
R10. Adjustment to Repayment Obligation in Current Fiscal Year	
R11. Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12. <b>Maximum Repayment Obligation per Contract, End of Fiscal Year</b>	\$4,485,980
R13. Year of Issue	1997
R14. Beginning Maturity Year	1998
R15. Ending Maturity Year	2028
R16. Principal Authorized	4,485,980
R17. Principal Received to Date	4,485,980
R18. Principal Expended to Date	4,485,980
R19. Principal Unspent	0
R20. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$924,504
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Received in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	156,001

R24.5	Principal Refinanced in Current Fiscal Year	
R25.	<b>Principal Paid to Date</b>	\$912,231
R26.	<b>Principal Outstanding, End of Fiscal Year</b>	\$768,503
R27.	Principal Outstanding, Current Portion	155,436
R28.	<b>Principal Outstanding, Noncurrent Portion</b>	\$613,067
R29.	Interest Paid in Current Fiscal Year	8,504
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	



**Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.**

**R32. Estimated Payment Schedule**

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2024	155,436	7,699	163,135	Delete
2025	158,374	6,131	164,505	Delete
2026	159,958	4,547	164,505	Delete
2027	161,558	2,947	164,505	Delete
2028	133,177	1,332	134,509	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Add Year
<b>Total Estimated Payments</b>	\$768,503	\$22,656	\$791,159	

County of San Diego  
Counties' Financial Transactions Report  
Construction Financing  
Federal and State

Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2023**

Form #32

R01. Federal or State Financing	Federal Financing
R02. Purpose of Debt (2 of 2) (Record Completed)	Sheriff RCS Low Income Housing
R03. Nature of Revenue Pledged	appraised value of property
R04. Debt Type	Other
R05. Fund Type	Governmental
R07. Contract Date	01/01/2022
R08. <b>Maximum Repayment Obligation per Contract, Beginning of Fiscal Year</b>	\$289,000
R09. Initial Repayment Obligation	
R10. Adjustment to Repayment Obligation in Current Fiscal Year	
R11. Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12. <b>Maximum Repayment Obligation per Contract, End of Fiscal Year</b>	\$289,000
R13. Year of Issue	2021
R14. Beginning Maturity Year	2031
R15. Ending Maturity Year	2050
R16. Principal Authorized	289,000
R17. Principal Received to Date	289,000
R18. Principal Expended to Date	
R19. Principal Unspent	289,000
R20. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$289,000
R21. Adjustment to Principal in Current Fiscal Year	
R22. Reason for Adjustment to Principal in Current Fiscal Year	
R23. Principal Received in Current Fiscal Year	
R24. Principal Paid in Current Fiscal Year	

R24.5	Principal Refinanced in Current Fiscal Year	
R25.	<b>Principal Paid to Date</b>	\$0
R26.	<b>Principal Outstanding, End of Fiscal Year</b>	\$289,000
R27.	Principal Outstanding, Current Portion	
R28.	<b>Principal Outstanding, Noncurrent Portion</b>	\$289,000
R29.	Interest Paid in Current Fiscal Year	21,169
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

**Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.**

**R32. Estimated Payment Schedule**

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2024	0	21,804	21,804	Delete
2025	0	22,458	22,458	Delete
2026	0	23,132	23,132	Delete
2027	0	23,826	23,826	Delete
2028		24,540	24,540	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2029-2033	1,448	132,750	134,198	Delete
2034-2038	22,748	132,824	155,572	Delete
2039-2043	65,524	114,826	180,350	Delete
2044-2048	137,396	71,679	209,075	Delete
2049-2050	61,884	6,932	68,816	Delete
				Add Year
<b>Total Estimated Payments</b>	<b>\$289,000</b>	<b>\$574,771</b>	<b>\$863,771</b>	

County of San Diego  
 Counties' Financial Transactions Report  
 Detail Summary of Construction Financing

Back to Form: Construction Financing

**Fiscal Year: 2023**

Summary Form #32

	<b>Year of Issue</b>	<b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>Principal Received in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Outstanding, End of Fiscal Year</b>	<b>Principal Outstanding, Current Portion</b>	<b>Principal Outstanding, Noncurrent Portion</b>
Federal Financing							
<b>Governmental</b>							
<b>Other</b>							
Sheriff RCS Low Income Housing	2021	289,000	0	0	289,000	0	289,000
<b>Total Governmental Debt:</b>		<b>\$289,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$289,000</b>	<b>\$0</b>	<b>\$289,000</b>
State Financing							
<b>Governmental</b>							
<b>Loans</b>							
Low Income Housing	1997	924,504	0	156,001	768,503	155,436	613,067
<b>Total Governmental Debt:</b>		<b>\$924,504</b>	<b>\$0</b>	<b>\$156,001</b>	<b>\$768,503</b>	<b>\$155,436</b>	<b>\$613,067</b>

County of San Diego  
 Counties' Financial Transactions Report  
 Lease Obligations (Purchase Agreements)

Go to Report: Detail Summary of Lease Obligations

**Fiscal Year: 2023**

Form #33

R01. Purpose of Debt (1 of 1) (Record Completed)	<input style="width: 100%;" type="text" value="Julian-Cuyamaca Fire Station"/>		
R02. Debt Type	<input style="width: 100%;" type="text" value="Lease"/>		
R03. Fund Type	<input style="width: 100%;" type="text" value="Governmental"/>		
R05. Name of Lessor	<input style="width: 100%;" type="text" value="Municipal Finance Corporation"/>		
R06. Name of Person or Organization	<input style="width: 100%;" type="text" value="Municipal Finance Corporation"/>		
R07. Original Debt Term (years)	<input style="width: 100%;" type="text" value="14"/>		
R08. Beginning Maturity Year (YYYY)	<input style="width: 100%;" type="text" value="2022"/>		
R09. Ending Maturity Year (YYYY)	<input style="width: 100%;" type="text" value="2036"/>		
R10. Initial Debt Obligation	<input style="width: 100%;" type="text" value="1,760,989"/>		
R11. Principal Unspent	<input style="width: 100%;" type="text"/>		
	<b>Principal</b>	<b>Interest</b>	<b>Total Future Payments</b>
R12. <b>Beginning Balances of Current Fiscal Year</b>	<input style="width: 100%;" type="text" value="\$1,295,008"/>	<input style="width: 100%;" type="text" value="\$377,714"/>	<input style="width: 100%;" type="text" value="\$1,672,722"/>
R13. Prior-Year Adjustments	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
R14. Principal Paid in Current Fiscal Year	<input style="width: 100%;" type="text" value="113,223"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text" value="113,223"/>
R15. Interest Paid in Current Fiscal Year	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text" value="72,635"/>	<input style="width: 100%;" type="text" value="72,635"/>
R16. Adjustments in Current Fiscal Year	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
R17. <b>Ending Balances of Current Fiscal Year</b>	<input style="width: 100%;" type="text" value="\$1,181,785"/>	<input style="width: 100%;" type="text" value="\$305,079"/>	<input style="width: 100%;" type="text" value="\$1,486,864"/>
R18. Ending Balances, Current Portion	<input style="width: 100%;" type="text" value="39,203"/>	<input style="width: 100%;" type="text" value="22,749"/>	<input style="width: 100%;" type="text" value="61,952"/>
R19. <b>Ending Balances, Noncurrent Portion</b>	<input style="width: 100%;" type="text" value="\$1,142,582"/>	<input style="width: 100%;" type="text" value="\$282,330"/>	<input style="width: 100%;" type="text" value="\$1,424,912"/>
R20. Reason for Adjustment to Principal	<input style="width: 100%;" type="text"/>		
R21. Reason for Adjustment to Interest	<input style="width: 100%;" type="text"/>		

1. **Report leases individually (Do not combine leases).**

2. **Report on this form only lease purchase obligations with an original term of more than ten years. Continue reporting the obligation on this form until it is defeased or fully matured (refer to Government Code section 53892.2).**
3. **Report on the "Other Long-Term Debt Form" lease purchase agreements with an original term greater than one year and up to 10 years (inclusive).**
4. **The "Initial Debt Obligation" includes principal and interest.**

County of San Diego  
 Counties' Financial Transactions Report  
 Detail Summary of Lease Obligations (Purchase Agreements)

Back to Form: Lease Obligations

**Fiscal Year: 2023**

Summary Form #33

Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
Governmental Lease Julian-Cuyamaca Fire Station	113,223	72,635	1,486,864	39,203	1,142,582
<b>Total Governmental Debt:</b>	<b>\$113,223</b>	<b>\$72,635</b>	<b>\$1,486,864</b>	<b>\$39,203</b>	<b>\$1,142,582</b>



County of San Diego  
 Counties' Financial Transactions Report  
 Debt Service Reconciliation

Go to Report: Debt Summary

**Fiscal Year: 2023**

Form #34

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	139,402,069		
R02. Other Long-Term Debt	2,833,636	498	
R03. Construction Financing	185,674		
R04. Lease Obligations (Purchase Agreements)	185,858		
R05. <b>Total Debt Payments from Debt Forms</b>	<b>\$142,607,237</b>	<b>\$498</b>	<b>\$0</b>
R06. <b>Debt Service</b>	142,607,237	498	
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			

County of San Diego  
 Counties' Financial Transactions Report  
 Debt Summary

Fiscal Year: 2023

Summary Form #30-33

	Governmental Funds		Proprietary Funds	
	Principal Paid in CY	Interest Paid in CY	Internal Service	Enterprise
			Interest Paid in CY	Interest Paid in CY
<b>Long-Term Debt</b>				
R01. Total Certificates of Participation	11,410,000	6,839,297		
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds	62,835,000	18,547,391		
R04. Total Revenue Bonds	19,339,610	20,430,771		
R05. Total Other Agency Debt				
R06. <b>Total Long-Term Debt</b>	93,584,610	45,817,459		
<b>Other Long-Term Debt</b>				
R07. Total Loans	160,447	2,604	498	
R08. Total Notes				
R09. Total Other - Leases (<10 years)	2,327,299	343,286		
R10. <b>Total Other Long-Term Debt</b>	2,487,746	345,890	498	
<b>Construction Financing</b>				
R11. Total Loans	156,001	8,504		
R12. Total Notes				
R13. Total Other		21,169		
R14. <b>Total Construction Financing</b>	156,001	29,673		
<b>Lease Obligations</b>				
R16. Total Leases	113,223	72,635		
R18. Total Other Contracts				
R19. <b>Total Lease Obligation</b>	113,223	72,635		
R20. <b>Total Debt Payments from Debt Forms</b>	96,341,580	46,265,657	498	

<b>Debt Service</b>	<b>Principal Payments</b>	<b>Interest Payments</b>
R21. Principal Payments on Long Term Debt	96,228,357	
R22. Interest Payments on Long-Term Debt		46,265,657
R23. Lease Obligations (Purchase Agreements)	113,223	
R24. <b>Total</b>	96,341,580	46,265,657

**Note:** The debt service section (R21:R23) is used to reconcile with the following forms:

**Form 28:** Statement of Net Expenditures - Governmental Funds - Debt Service, Capital Outlay, and Grand Totals (R01:R02.5)

**Form 29:** Major Object Classification - Governmental Funds (R09:R11)

County of San Diego  
 Counties' Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2023

Form #35

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	3,061,584,747	876,271,847	11,282,828	25,178,669		3,974,318,091
R02. Investments						
R03. Accounts Receivable (net)	35,174,238	18,646,090				53,820,328
R04. Taxes Receivable	160,037,568	1,303,000				161,340,568
R05. Interest Receivable (net)	25,860,996	15,121,789	198,272			41,181,057
R05.5 Leases Receivable						0
R07. Due from Other Funds	67,313,350	7,769,072	298,299	28,663,690		104,044,411
R08. Due from Other Governments	864,091,648	160,272,341		6,773,834		1,031,137,823
R09. Advances to Other Funds						
R10. Inventories	49,588,056	1,440,409				51,028,465
R11. Prepaid Items	5,080,306	426,540				5,506,846
R12. Loans, Notes, and Contracts Receivable	173,076,242	21,779,395				194,855,637
R13. Other Assets 1	4,467,000	9,035,000				13,502,000
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$4,446,274,151</b>	<b>\$1,112,065,483</b>	<b>\$11,779,399</b>	<b>\$60,616,193</b>	<b>\$0</b>	<b>\$5,630,735,226</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$4,446,274,151</b>	<b>\$1,112,065,483</b>	<b>\$11,779,399</b>	<b>\$60,616,193</b>	<b>\$0</b>	<b>\$5,630,735,226</b>
<b>Liabilities</b>						
R19. Accounts Payable	268,825,216	19,272,571		33,444,261		321,542,048
R20. Contracts and Retainage Payable						

R21. Interest Payable		305				305
R22. Due to Other Funds	62,965,572	35,840,800		26,610,775		125,417,147
R23. Due to Other Governments	2,190,000	534,582		80,000		2,804,582
R24. Advances from Other Funds	5,899,075					5,899,075
R25. Deposits and Advances	911,464,054	9,267,873		317,001		921,048,928
R26. Loans and Notes Payable						
R27. Other Liabilities 1	80,484,348	3,095,901				83,580,249
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$1,331,828,265	\$68,012,032	\$0	\$60,452,037	\$0	\$1,460,292,334
R31. <b>Deferred Inflows of Resources</b>	296,530,796	129,103,613				425,634,409
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$1,628,359,061	\$197,115,645	\$0	\$60,452,037	\$0	\$1,885,926,743

**Fund Balances (Deficits)**

R33. Nonspendable	59,838,411	5,655,769				65,494,180
R34. Restricted	928,455,441	609,439,459	11,779,399	164,156		1,549,838,455
R35. Committed	616,549,891	299,854,610				916,404,501
R36. Assigned	415,617,981					415,617,981
R37. Unassigned	797,453,366					797,453,366
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$2,817,915,090</b>	<b>\$914,949,838</b>	<b>\$11,779,399</b>	<b>\$164,156</b>	<b>\$0</b>	<b>\$3,744,808,483</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$4,446,274,151</b>	<b>\$1,112,065,483</b>	<b>\$11,779,399</b>	<b>\$60,616,193</b>	<b>\$0</b>	<b>\$5,630,735,226</b>

County of San Diego  
 Counties' Financial Transactions Report  
 Statement of Net Position  
 Proprietary Funds

Fiscal Year: 2023

Form #36

		Enterprise	Internal Service
<b>Assets</b>			
Current Assets			
Cash and Investments			
R01.	Unrestricted	105,459,192	434,431,130
R02.	Restricted		
R03.	Accounts Receivable (net)	3,766,081	22,515
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	992,305	3,338,495
R05.5	Leases Receivable		
R06.	Due from Other Funds	3,230,355	39,864,439
R07.	Due from Other Governments	1,092,665	1,165,751
R08.	Inventories	292,701	2,362,811
R09.	Prepaid Items	1,407	
R10.	Other Current Assets 1	7,358,000	518,000
R11.	Other Current Assets 2		
R12.	<b>Total Current Assets</b>	<b>\$122,192,706</b>	<b>\$481,703,141</b>
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R14.5	Leases Receivable	215,967,000	2,342,001
R15.	Other Loans, Notes, and Contracts Receivable	48,430	
Capital Assets			
R16.	Land	13,775,917	

R17.	Buildings and Improvements <i>(Report at cost.)</i>	154,004,728	2,963,000
R18.	Equipment <i>(Report at cost.)</i>	7,058,607	194,431,998
R18.5	Infrastructure <i>(Report at cost.)</i>	141,099,161	
R18.6	Lease Assets (Lessee)		
R19.	Other Intangible Assets – Amortizable <i>(Report at cost.)</i>	297,000	14,474,000
R20.	Construction in Progress	7,894,932	489,000
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets <i>(Report at cost.)</i>	342,000	
R23.	Less: Accumulated Depreciation/Amortization	-138,148,552	-137,919,999
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$402,339,223	\$76,780,000
R27.	<b>Total Assets</b>	\$524,531,929	\$558,483,141



**Deferred Outflows of Resources**

R28. Related to Pensions	9,796,000	58,873,000
R28.5 Related to OPEB	83,000	498,000
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
<b>R30. Total Deferred Outflows of Resources</b>	<b>\$9,879,000</b>	<b>\$59,371,000</b>
<b>R31. Total Assets and Deferred Outflows of Resources</b>	<b>\$534,410,929</b>	<b>\$617,854,141</b>

**Liabilities**

Current Liabilities

R32. Accounts Payable	1,990,735	83,850,291
R33. Contracts and Retainage Payable		
R34. Interest Payable		
R35. Due to Other Funds	1,115,309	10,359,969
R36. Due to Other Governments		
R37. Deposits and Advances		1,113,566
R38. Accrued Compensated Absences	197,587	1,590,025
R39. Long-Term Debt, Due Within One Year	0	97,329
R40. Other Long-Term Liabilities, Due Within One Year	635,225	
R41. Other Current Liabilities 1		68,240,020
R42. Other Current Liabilities 2		2,213,673
<b>R43. Total Current Liabilities</b>	<b>\$3,938,856</b>	<b>\$167,464,873</b>

Noncurrent Liabilities

R44. Deposits and Advances		
R45. Compensated Absences	343,674	2,765,612
R46. General Obligation Bonds		
R47. Revenue Bonds		
R48. Certificates of Participation		
R49. Other Bonds		
R50. Loans (Other Long-Term Debt)		267,692

R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability	21,848,000	119,845,000
R57.	Net OPEB Liability	353,000	1,695,000
R58.	Other Noncurrent Liabilities 1	184,000	272,863,683
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$22,728,674	\$397,436,987
R61.	<b>Total Liabilities</b>	<b>\$26,667,530</b>	<b>\$564,901,860</b>

**Deferred Inflows of Resources**

R62. Related to Pensions	597,000	3,013,000
R62.5 Related to OPEB		
R62.6 Related to Debt Refunding		
R62.7 Related to Leases	219,346,000	2,818,000
R63. Other Deferred Inflows of Resources		
R64. <b>Total Deferred Inflows of Resources</b>	\$219,943,000	\$5,831,000
R65. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$246,610,530	\$570,732,860
R66. <b>Total Net Position (Deficit)</b>	\$287,800,399	\$47,121,281
<b>Net Position (Deficit)</b>		
R67. Net Investment in Capital Assets	185,875,792	73,879,998
R68. Restricted		
R69. Unrestricted	101,924,607	-26,758,717
R70. <b>Total Net Position (Deficit)</b>	\$287,800,399	\$47,121,281

County of San Diego  
 Counties' Financial Transactions Report  
 Statement of Fiduciary Net Position  
 Fiduciary Funds

Fiscal Year: 2023

Form #37

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
<b>Assets</b>				
R01. Cash and Investments	2,515,203,000	10,777,274,000	2,139,000	396,459,000
Investments, at Fair Value				
R02. Short-Term Investments	97,302,000		1,017,000	6,390,000
R03. U.S. Government Obligations				
R04. Municipal Bonds				
R05. Domestic Corporate Bonds				
R06. International Bonds				
R07. Domestic Stocks	3,322,876,000			
R08. International Stocks	723,864,000			
R09. Real Estate	1,816,412,000			
R10. Private Equity	476,203,000			
R11. Hedge Funds				
R12. Other Investments	7,138,351,000			
R13. Total Investments	\$13,575,008,000	\$0	\$1,017,000	\$6,390,000
R14. Receivables (net)	1,141,144,000	189,423,000	9,000	255,648,000
R14.5 Other Current Assets				
R15. Due from Other Governments				
Capital Assets				
R15.5 Capital Assets, Not Being Depreciated				
R15.6 Other Capital Assets, Net of Depreciation	3,496,000			

R15.7	Net Pension Asset				
R15.8	Net OPEB Asset				
R15.9	Other Noncurrent Assets				
R19.	<b>Total Assets</b>	\$17,234,851,000	\$10,966,697,000	\$3,165,000	\$658,497,000
	<b>Deferred Outflows of Resources</b>				
R20.	Related to Pensions				
R20.5	Related to OPEB				
R20.6	Related to Debt Refunding				
R20.7	Other Deferred Outflows of Resources				
R20.8	<b>Total Deferred Outflows of Resources</b>	0	0	0	0
R21.	<b>Total Assets and Deferred Outflows of Resources</b>	\$17,234,851,000	\$10,966,697,000	\$3,165,000	\$658,497,000

**Liabilities**

R22. Accounts Payable		207,465,000		216,457,000
R23. Deposits and Advances				70,632,000
R23.5 Other Current Liabilities	1,415,561,000		32,000	
R24. Due to Other Governments				100,359,000
R24.5 Net Pension Liability				
R24.6 Net OPEB Liability				
R24.7 Other Long-Term Liabilities			9,882,000	
R28. <b>Total Liabilities</b>	\$1,415,561,000	\$207,465,000	\$9,914,000	\$387,448,000

**Deferred Inflows of Resources**

R29. Related to Pensions				
R29.5 Related to OPEB				
R29.6 Related to Debt Refunding				
R29.7 Other Deferred Inflows of Resources				
R29.8 <b>Total Deferred Inflows of Resources</b>	0	0	0	0
R30. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$1,415,561,000	\$207,465,000	\$9,914,000	\$387,448,000

**Net Position Restricted for**

R31. Pension and Other Employee Benefits	15,819,290,000			
R32. Investment Trusts		10,759,232,000		
R33. Private-Purpose Trusts			-6,749,000	
R34. Custodial Funds				271,049,000
R35. <b>Total Net Position</b>	\$15,819,290,000	\$10,759,232,000	\$-6,749,000	\$271,049,000

County of San Diego  
 Counties' Financial Transactions Report  
 Noncurrent Assets, Deferred Outflows of Resources,  
 Noncurrent Liabilities, and Deferred Inflows of Resources  
 Governmental Funds

Fiscal Year: 2023

Form #38

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>		
R00.5 Leases Receivable	13,502,000	
Capital Assets		
R01. Land	548,777,000	
R02. Buildings and Improvements <i>(Report at cost.)</i>	2,557,330,000	
R03. Equipment <i>(Report at cost.)</i>	253,507,000	
R04. Infrastructure <i>(Report at cost.)</i>	3,137,391,000	
R05. Intangible Assets – Amortizable <i>(Report at cost.)</i>	169,798,000	
R05.5 Lease Assets (Lessee)	348,716,000	
R06. Construction in Progress	385,492,000	
R07. Intangible Assets – Nonamortizable	9,833,000	
R08. Other Capital Assets <i>(Report at cost.)</i>		
R09. Less: Accumulated Depreciation/Amortization	-3,132,124,000	
R10. Net Pension Asset		
R11. Net OPEB Asset		
R12. Other Noncurrent Assets 1		
R13. Other Noncurrent Assets 2		
R14. Other Noncurrent Assets 3		
R15. <b>Total Noncurrent Assets</b>	<b>\$4,292,222,000</b>	
<b>Deferred Outflows of Resources</b>		
R16. Related to Pensions	2,450,253,000	

R17. Related to OPEB	19,598,000	
R18. Related to Debt Refunding	26,029,000	
R19. Other Deferred Outflows of Resources		
R20. <b>Total Deferred Outflows of Resources</b>	\$2,495,880,000	
R21. <b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	\$6,788,102,000	



**Noncurrent Liabilities**

R22. Deposits and Advances		921,048,000
R23. Compensated Absences		148,529,000
R24. General Obligation Bonds		
R25. Revenue Bonds		589,610,012
R26. Certificates of Participation		174,000,399
R27. Other Bonds		277,990,000
R28. Loans (Other Long-Term Debt)		20,881
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		9,976,880
R31. Construction Financing – Federal		289,000
R32. Construction Financing – State		768,503
R32.5 Lease Liability		259,502,000
R33. Lease Obligations (Purchase Agreements)		1,181,785
R34. Net Pension Liability		5,173,220,000
R35. Net OPEB Liability		67,369,000
R36. Other Noncurrent Liabilities 1		1,355,000
R37. Other Noncurrent Liabilities 2		22,045,000
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$7,646,905,460</b>

**Deferred Inflows of Resources**

R40. Related to Pensions		134,524,000
R41. Related to OPEB		
R42. Related to Debt Refunding		51,000
R42.5 Related to Leases		13,346,000
R43. Other Deferred Inflows of Resources		412,290,000
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$560,211,000</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$8,207,116,460</b>



County of San Diego  
 Counties' Financial Transactions Report  
 Summary and Statistics

**Fiscal Year: 2023**

Form #39

**Summary**

	<b>Governmental Funds</b>	<b>Proprietary Funds</b>
R01. Revenues	6,448,684,527	642,514,448
R02. Expenditures/Expenses	6,041,894,768	696,627,725
R03. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$406,789,759	
R04. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>		\$-54,113,277
R05. Other Financing Sources (Uses)	4,710,891	
R06. Capital Contributions		5,191,228
R07. Proprietary Fund Transfers In (Out)		11,478,531
R08. Special and Extraordinary Items		
R09. <b>Change in Fund Balance/Net Position</b>	\$411,500,650	\$-37,443,518
R10. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$3,326,530,443	\$372,365,198
R11. Adjustments (Specify)	6,777,390	0

**R11a. Specify Governmental Fund Adjustments**

Increase in Non spendable inventory	6,777,390	Delete
<input style="width: 100%;" type="text"/>		Add
Total:	6,777,390	

**R11b. Specify Proprietary Fund Adjustments**

<input style="width: 100%;" type="text"/>		Add
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R12. <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$3,744,808,483	\$334,921,680
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**Statistics**

R13. Current Transient Occupancy Tax Rate	8
R14. Effective Date of Current Transient Occupancy Tax Rate	02/05/2015
R14.5 Current-Year Property Tax Delinquency as of June 30, as a Percent of Tax Levy	2.27
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	7,063,208,905
R17. Total Annual Appropriations Subject to the Limit	3,470,882,703

County of San Diego  
Counties' Financial Transactions Report  
Parcel Tax - Statistical Data  
(To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (1 of 20) (Record Completed)

CFD 2013-01 (Horse Creek Ridge Maintenance) ▼

A. The Type and Rate of Parcel Tax Imposed

All Residential

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$767.42	Unit	single family residential unit <input type="button" value="Delete"/>
\$581.14	Unit	multiple family residential unit <input type="button" value="Delete"/>
	Select ▼	<input type="button" value="Add"/>

Select ▼

- B. The Number of Parcels Subject to the Parcel Tax
- C. The Number of Parcels Exempt from the Parcel Tax
- D. The Sunset Date of the Parcel Tax, if any
- E. The Amount of Revenue Received from the Parcel Tax (Annually)

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input checked="" type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
Counties' Financial Transactions Report  
Parcel Tax - Statistical Data  
(To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (2 of 20) (Record Completed)

CFD 2013-01 (Horse Creek Ridge Maintenance) ▼

A. The Type and Rate of Parcel Tax Imposed

Single-Family

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$312.82	Unit	single family residential unit <input type="button" value="Delete"/>
\$237.84	Unit	multiple family residential unit <input type="button" value="Delete"/>
	Select ▼	<input type="button" value="Add"/>

Select ▼

- B. The Number of Parcels Subject to the Parcel Tax
- C. The Number of Parcels Exempt from the Parcel Tax
- D. The Sunset Date of the Parcel Tax, if any
- E. The Amount of Revenue Received from the Parcel Tax (Annually)

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input checked="" type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement



County of San Diego  
 Counties' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (3 of 20) (Record Completed)

CFD 2013-01 (Horse Creek Ridge Maintenance) ▼

A. The Type and Rate of Parcel Tax Imposed

Multi-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$179.26	Unit	multiple family residential unit
	Select ▼	

Delete Add

Single-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$235.5	Unit	single family residential unit
	Select ▼	

Delete Add

Select ▼ Add Type

- B. The Number of Parcels Subject to the Parcel Tax 741
- C. The Number of Parcels Exempt from the Parcel Tax
- D. The Sunset Date of the Parcel Tax, if any
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 161,569

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
 Counties' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (4 of 20) (Record Completed)

County of San Diego Fire Authority CFD 2004-1 ▼

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$642.71	Parcel (Flat Rate)	Res (Greater than 4000)
\$571.3	Parcel (Flat Rate)	Res (3500-3999)
\$499.89	Parcel (Flat Rate)	Res (3000-3499)
\$428.47	Parcel (Flat Rate)	Res (2500-2999)
\$357.06	Parcel (Flat Rate)	Res (2000-2499)
\$285.65	Parcel (Flat Rate)	Res (1500-1999)
\$249.94	Parcel (Flat Rate)	Res (Less than 1500)
\$0.04	Unit	All other developed property
\$521.31	Parcel (Flat Rate)	Cellular facilities
	Select ▼	

- Delete
- Delete
- Delete
- Delete
- Delete
- Delete
- Delete
- Delete
- Delete
- Delete
- Add

Select Add Type

- B. The Number of Parcels Subject to the Parcel Tax 44
- C. The Number of Parcels Exempt from the Parcel Tax 3
- D. The Sunset Date of the Parcel Tax, if any 06/30/2030
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 19,973

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
 Counties' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (5 of 20) (Record Completed)

County of San Diego Fire Authority CFD 2009-1 ▼

A. The Type and Rate of Parcel Tax Imposed

All Property Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0.04	Unit	Developed Property
	Select ▼	

Delete
Add

Select ▼ Add Type

B. The Number of Parcels Subject to the Parcel Tax	27
C. The Number of Parcels Exempt from the Parcel Tax	50
D. The Sunset Date of the Parcel Tax, if any	
E. The Amount of Revenue Received from the Parcel Tax (Annually)	1,610,815

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
 Counties' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (6 of 20) (Record Completed)

Descanso Service Area ▼

**A. The Type and Rate of Parcel Tax Imposed**

All Property Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$	Parcel (Flat Rate)	Varies based on Land Use
\$	Select ▼	

Delete Add

Commercial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$100	Parcel (Flat Rate)	
\$	Select ▼	

Delete Add

Industrial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$100	Parcel (Flat Rate)	
\$	Select ▼	

Delete Add

Multi-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$		

<input type="text" value="\$100"/>	<input type="text" value="Parcel (Flat Rate)"/>	<input type="text"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>

Parcel Tax Rate			
Dollar Amount	Base	Notes	
<input type="text" value="\$50"/>	<input type="text" value="Parcel (Flat Rate)"/>	<input type="text"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>

B. The Number of Parcels Subject to the Parcel Tax	<input type="text" value="1,033"/>
C. The Number of Parcels Exempt from the Parcel Tax	<input type="text"/>
D. The Sunset Date of the Parcel Tax, if any	<input type="text"/>
E. The Amount of Revenue Received from the Parcel Tax (Annually)	<input type="text" value="55,050"/>



F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
 Counties' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (7 of 20) (Record Completed)

Dulzura Service Area ▼

**A. The Type and Rate of Parcel Tax Imposed**

All Property Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
	Parcel (Flat Rate)	Varies based on Land Use
	Select ▼	

Delete  
Add

Commercial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$100	Parcel (Flat Rate)	
	Select ▼	

Delete  
Add

Industrial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$100	Parcel (Flat Rate)	
	Select ▼	

Delete  
Add

Multi-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes

\$100	Parcel (Flat Rate)		Delete
	Select		Add

Other-Trailer parks rest homes rehab centers Delete Type

Parcel Tax Rate			
Dollar Amount	Base	Notes	
\$300	Parcel (Flat Rate)	Trailer Parks Convalescent Hospital Rest Homes and Rehabilitat	Delete
	Select		Add

Single-Family Delete Type

Parcel Tax Rate			
Dollar Amount	Base	Notes	
\$50	Parcel (Flat Rate)		Delete
	Select		Add

Select Add Type

B. The Number of Parcels Subject to the Parcel Tax	207
C. The Number of Parcels Exempt from the Parcel Tax	
D. The Sunset Date of the Parcel Tax, if any	
E. The Amount of Revenue Received from the Parcel Tax (Annually)	12,350

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
 Counties' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (8 of 20) (Record Completed)

Jacumba Service Area ▼

**A. The Type and Rate of Parcel Tax Imposed**

All Property Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
	Parcel (Flat Rate)	Varies based on Land Use
	Select ▼	

Delete Add

Commercial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$100	Parcel (Flat Rate)	
	Select ▼	

Delete Add

Industrial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$100	Parcel (Flat Rate)	
	Select ▼	

Delete Add

Multi-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes

<input type="text" value="\$75"/>	<input type="text" value="Parcel (Flat Rate)"/>	<input type="text" value="Per parcel with a max of 100"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>

Parcel Tax Rate			
Dollar Amount	Base	Notes	
<input type="text" value="\$50"/>	<input type="text" value="Square Foot of Improvement/Bl"/>	<input type="text"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>

B. The Number of Parcels Subject to the Parcel Tax	<input type="text" value="300"/>
C. The Number of Parcels Exempt from the Parcel Tax	<input type="text"/>
D. The Sunset Date of the Parcel Tax, if any	<input type="text"/>
E. The Amount of Revenue Received from the Parcel Tax (Annually)	<input type="text" value="16,975"/>

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
 Counties' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (9 of 20) (Record Completed)

Mount Laguna Service Area ▼

**A. The Type and Rate of Parcel Tax Imposed**

All Nonresidential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$125	Square Foot of Improvement/Bl	Any business registered within the COSD
	Select ▼	

Delete Add

All Property Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
	Select ▼	

Add

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$75	Square Foot of Improvement/Bl	Any inhabited structure
	Select ▼	

Delete Add

Select ▼ Add Type

B. The Number of Parcels Subject to the Parcel Tax 219

C. The Number of Parcels Exempt from the Parcel Tax 100



D. The Sunset Date of the Parcel Tax, if any

E. The Amount of Revenue Received from the Parcel Tax (Annually)

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
Counties' Financial Transactions Report  
Parcel Tax - Statistical Data  
(To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (10 of 20) (Record Completed)

Palomar Mountain Service Area

A. The Type and Rate of Parcel Tax Imposed

All Property

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$170.5	Unit	
	Select	

Select

B. The Number of Parcels Subject to the Parcel Tax

808

C. The Number of Parcels Exempt from the Parcel Tax

11

D. The Sunset Date of the Parcel Tax, if any

E. The Amount of Revenue Received from the Parcel Tax (Annually)

69,261

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
 Counties' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (11 of 20) (Record Completed)

Portero Service Area ▼

**A. The Type and Rate of Parcel Tax Imposed**

All Property Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
	Parcel (Flat Rate)	Varies based on Land Use
	Select ▼	

Delete Add

Commercial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$100	Parcel (Flat Rate)	
	Select ▼	

Delete Add

Industrial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$100	Parcel (Flat Rate)	
	Select ▼	

Delete Add

Multi-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes

<input type="text" value="\$75"/>	<input type="text" value="Parcel (Flat Rate)"/>	<input type="text" value="Per parcel with a max of 100"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>

Parcel Tax Rate			
Dollar Amount	Base	Notes	
<input type="text" value="\$50"/>	<input type="text" value="Square Foot of Improvement/Bl"/>	<input type="text"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>

- B. The Number of Parcels Subject to the Parcel Tax
- C. The Number of Parcels Exempt from the Parcel Tax
- D. The Sunset Date of the Parcel Tax, if any
- E. The Amount of Revenue Received from the Parcel Tax (Annually)

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
Counties' Financial Transactions Report  
Parcel Tax - Statistical Data  
(To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (12 of 20) (Record Completed)

Rural West Service Area

A. The Type and Rate of Parcel Tax Imposed

All Property

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$10	Unit	Max units vary on land use
	Select	

Select

B. The Number of Parcels Subject to the Parcel Tax

3,426

C. The Number of Parcels Exempt from the Parcel Tax

D. The Sunset Date of the Parcel Tax, if any

E. The Amount of Revenue Received from the Parcel Tax (Annually)

373,650



F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
 Counties' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (13 of 20) (Record Completed)

San Diego County Fire Protection District CFD 2 ▼

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0.28	Square Foot of Improvement/Bt	Res (3000 to 3499) <span style="float: right;">Delete</span>
\$0.28	Square Foot of Improvement/Bt	Res (1500 to 1999) <span style="float: right;">Delete</span>
	Select ▼	<span style="float: right;">Add</span>

Select ▼ Add Type

- B. The Number of Parcels Subject to the Parcel Tax 2
- C. The Number of Parcels Exempt from the Parcel Tax 3
- D. The Sunset Date of the Parcel Tax, if any 06/30/2030
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 1,456

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
Counties' Financial Transactions Report  
Parcel Tax - Statistical Data  
(To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (14 of 20) (Record Completed)

San Diego County Permanent Road Division No ▼

A. The Type and Rate of Parcel Tax Imposed

All Property

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$1,508.84	Parcel (Flat Rate)	
	Select ▼	

Select ▼

B. The Number of Parcels Subject to the Parcel Tax	<input type="text" value="112"/>
C. The Number of Parcels Exempt from the Parcel Tax	<input type="text" value="7"/>
D. The Sunset Date of the Parcel Tax, if any	<input type="text"/>
E. The Amount of Revenue Received from the Parcel Tax (Annually)	<input type="text" value="158,428"/>

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/> Agriculture and Fair
<input type="checkbox"/> Air Quality and Pollution Control
<input type="checkbox"/> Airport Purpose
<input type="checkbox"/> Ambulance Service and Emergency Medical Services
<input type="checkbox"/> Amusement
<input type="checkbox"/> Animal Control
<input type="checkbox"/> Broadband and Cable Services
<input type="checkbox"/> Cemetery
<input type="checkbox"/> Conduit Financing
<input type="checkbox"/> Drainage and Drainage Maintenance
<input type="checkbox"/> Electric Purpose
<input type="checkbox"/> Erosion Control
<input type="checkbox"/> Financing or Constructing Facilities
<input type="checkbox"/> Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/> Flood Control
<input type="checkbox"/> Gas Purpose
<input type="checkbox"/> Graffiti Abatement
<input type="checkbox"/> Harbor and Port Purpose
<input type="checkbox"/> Hazardous Material Emergency Response
<input type="checkbox"/> Health
<input type="checkbox"/> Hospital Purpose
<input type="checkbox"/> Land Reclamation
<input type="checkbox"/> Landscaping

<input type="checkbox"/> Library Services
<input type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Memorial
<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Parking
<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/> Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/> Recreation and Park, Open Space
<input type="checkbox"/> Resource Conservation
<input type="checkbox"/> Snow Removal
<input checked="" type="checkbox"/> Streets, Roads, and Sidewalks
<input type="checkbox"/> Television Translator Station Facilities
<input type="checkbox"/> Trade and Commerce
<input type="checkbox"/> Transit
<input type="checkbox"/> Transportation
<input type="checkbox"/> Underground Electric and Communication Facilities
<input type="checkbox"/> Veterans Buildings and Institutions
<input type="checkbox"/> Water Conservation
<input type="checkbox"/> Waste Management
<input type="checkbox"/> Water Services and Irrigation
<input type="checkbox"/> Weed Abatement

County of San Diego  
 Counties' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (15 of 20) (Record Completed)

Special Tax A Improvement Area 1 ▼

**A. The Type and Rate of Parcel Tax Imposed**

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$4,117.96	Square Foot of Improvement/Bl	Landuse Class 3 (Residential 3600 to less than 3925)
\$3,502.86	Square Foot of Improvement/Bl	Landuse Class 5 (Residential 2950 to less than 3275)
\$3,341.64	Square Foot of Improvement/Bl	Landuse Class 6 (Residential 2625 to less than 2950)
\$3,103.5	Square Foot of Improvement/Bl	Landuse Class 7 (Residential 2300 to less than 2625)
\$2,834.28	Square Foot of Improvement/Bl	Landuse Class 8 (Residential 1975 to less than 2300)
\$2,570.74	Square Foot of Improvement/Bl	Landuse Class 9 (Residential 1650 to less than 1975)
\$4,573.78	Square Foot of Improvement/Bl	Landuse Class 2 (Residential 3925 to less than 4250)
\$3,945.12	Square Foot of Improvement/Bl	Landuse Class 4 (Residential 3275 to less than 3600)
	Select <span style="float: right;">▼</span>	

Delete  
Delete  
Delete  
Delete  
Delete  
Delete  
Delete  
Delete  
Delete  
Add

Select Add Type

B. The Number of Parcels Subject to the Parcel Tax	442
C. The Number of Parcels Exempt from the Parcel Tax	120
D. The Sunset Date of the Parcel Tax, if any	09/01/2050
E. The Amount of Revenue Received from the Parcel Tax (Annually)	1,382,821

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
 Counties' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (16 of 20) (Record Completed)

Special Tax A Improvement Area 2

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$34,012.4	Square Foot of Improvement/Bt	Landuse Class 3 (Residential 3600 to less than 3925)
\$3,428.82	Square Foot of Improvement/Bt	Landuse Class 5 (Residential 2950 to less than 3275)
\$4,965.54	Square Foot of Improvement/Bt	Landuse Class 2 (Residential 3925 to less than 4250)
\$3,080.94	Square Foot of Improvement/Bt	Landuse Class 6 (Residential 2625 to less than 2950)
\$5,128.64	Square Foot of Improvement/Bt	Landuse Class 1 (Residential 4250 or greater)
\$3,720.62	Square Foot of Improvement/Bt	Landuse Class 4 (Residential 3275 to less than 3600)
	Select	

- Delete
- Delete
- Delete
- Delete
- Delete
- Delete
- Add

Select Add Type

B. The Number of Parcels Subject to the Parcel Tax	337
C. The Number of Parcels Exempt from the Parcel Tax	45
D. The Sunset Date of the Parcel Tax, if any	09/01/2050
E. The Amount of Revenue Received from the Parcel Tax (Annually)	1,153,504



F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
 Counties' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (17 of 20) (Record Completed)

Special Tax B (Fire) ▼

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$622.24	Square Foot of Improvement/Bl	Landuse Class 1 (Residential)
	Select ▼	

Delete
Add

Select ▼ Add Type

B. The Number of Parcels Subject to the Parcel Tax	865
C. The Number of Parcels Exempt from the Parcel Tax	129
D. The Sunset Date of the Parcel Tax, if any	
E. The Amount of Revenue Received from the Parcel Tax (Annually)	457,954

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
 Counties' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (18 of 20) (Record Completed)

Special Tax B (Flood) ▼

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$103.51	Square Foot of Improvement/Bl	Landuse Class 1 (Residential)
	Select ▼	

Delete
Add

Select ▼ Add Type

B. The Number of Parcels Subject to the Parcel Tax	865
C. The Number of Parcels Exempt from the Parcel Tax	129
D. The Sunset Date of the Parcel Tax, if any	
E. The Amount of Revenue Received from the Parcel Tax (Annually)	76,176

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input checked="" type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
 Counties' Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (19 of 20) (Record Completed)

Special Tax B (Non-Flood) ▼

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$479.21	Square Foot of Improvement/Bl	Landuse Class 1 (Residential)
	Select ▼	

Delete

Add

Select ▼ Add Type

B. The Number of Parcels Subject to the Parcel Tax	865
C. The Number of Parcels Exempt from the Parcel Tax	129
D. The Sunset Date of the Parcel Tax, if any	
E. The Amount of Revenue Received from the Parcel Tax (Annually)	352,691

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/> Agriculture and Fair
<input type="checkbox"/> Air Quality and Pollution Control
<input type="checkbox"/> Airport Purpose
<input type="checkbox"/> Ambulance Service and Emergency Medical Services
<input type="checkbox"/> Amusement
<input type="checkbox"/> Animal Control
<input type="checkbox"/> Broadband and Cable Services
<input type="checkbox"/> Cemetery
<input type="checkbox"/> Conduit Financing
<input type="checkbox"/> Drainage and Drainage Maintenance
<input type="checkbox"/> Electric Purpose
<input type="checkbox"/> Erosion Control
<input type="checkbox"/> Financing or Constructing Facilities
<input type="checkbox"/> Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/> Flood Control
<input type="checkbox"/> Gas Purpose
<input type="checkbox"/> Graffiti Abatement
<input type="checkbox"/> Harbor and Port Purpose
<input type="checkbox"/> Hazardous Material Emergency Response
<input type="checkbox"/> Health
<input type="checkbox"/> Hospital Purpose
<input type="checkbox"/> Land Reclamation
<input type="checkbox"/> Landscaping

<input type="checkbox"/> Library Services
<input checked="" type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Memorial
<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Parking
<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/> Police Protection, Personal Safety, and Public Safety
<input checked="" type="checkbox"/> Recreation and Park, Open Space
<input type="checkbox"/> Resource Conservation
<input type="checkbox"/> Snow Removal
<input type="checkbox"/> Streets, Roads, and Sidewalks
<input type="checkbox"/> Television Translator Station Facilities
<input type="checkbox"/> Trade and Commerce
<input type="checkbox"/> Transit
<input type="checkbox"/> Transportation
<input type="checkbox"/> Underground Electric and Communication Facilities
<input type="checkbox"/> Veterans Buildings and Institutions
<input type="checkbox"/> Water Conservation
<input type="checkbox"/> Waste Management
<input type="checkbox"/> Water Services and Irrigation
<input type="checkbox"/> Weed Abatement

County of San Diego  
Counties' Financial Transactions Report  
Parcel Tax - Statistical Data  
(To Be Completed by Levying Entity)

Fiscal Year: 2023

Form #40

Parcel Tax Name (20 of 20) (Record Completed)

Tecate Service Area

A. The Type and Rate of Parcel Tax Imposed

All Property

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$10	Unit	Max units vary on land use
	Select	

Select

B. The Number of Parcels Subject to the Parcel Tax

60

C. The Number of Parcels Exempt from the Parcel Tax

D. The Sunset Date of the Parcel Tax, if any

E. The Amount of Revenue Received from the Parcel Tax (Annually)

10,000



F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of San Diego  
 Counties Financial Transactions Report  
 Footnotes

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R03)OtherOperatingRevenues	(Employee Benefits) THIRD PARTY RECOVERIES - WORKERS COMPENSATION
InternalServiceFund	(R10)OtherOperatingExpenses	(Employee Benefits) Claims and judgments
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Employee Benefits) Investment Income increased due to increase in interest rates.
InternalServiceFund	(R26)TransfersIn	(Employee Benefits) GENERAL FUND; TO FUND WORKERS COMPENSATION
InternalServiceFund	(R02)ChargesforServices	(Facilities Management) GASB 87 Lease revenue Principal \$749,000
InternalServiceFund	(R03)OtherOperatingRevenues	(Facilities Management) PROPERTY MANAGEMENT & ADMINISTRATION
InternalServiceFund	(R04)TotalOperatingRevenues	(Facilities Management) Primarily from increase in service contracts
InternalServiceFund	(R10)OtherOperatingExpenses	(Facilities Management) PROPERTY MANAGEMENT & PLANT ACQUISITION
InternalServiceFund	(R11)TotalOperatingExpenses	(Facilities Management) Personnel Services: Increased pension and OPEB expenses; Contractual Services: Increase primarily due to a/c 52459 (SECURITY SYS SVCS), org 88022 (PREVENTIVE MAINTENANCE CONTRACTS); Materials and Supplies: Repairs and maintenance: Increase primarily related to FY22-23 higher volume of work in place within the Major Maintenance ISF (52222) period & approximately 1.8M increase in org 88020 [MAINTENANCE CONTRACTS (52232_LANDSCAPING SUPPLIES AND SERVCS)] & Utilities: increased cost of gas/electricity.
InternalServiceFund	(R13)InvestmentIncome	(Facilities Management) GASB 87 Lease revenue interest \$38,000
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Facilities Management) There were no Other Nonoperating Revenues to report in the current year.
InternalServiceFund	(R24)OtherCapitalContributions	(Facilities Management) DONATED ASSETS: EQUIPMENT & Other Grants: AID FR OTHER CITIES/AID FR OTHER GOV AGENCIES
InternalServiceFund	(R25)TotalCapitalContributions	(Facilities Management) State: primarily from prior year refund (1M) to UNITED STATES DEPARTMENT OF TREASURY for a/c 45792 FED TREASURY 21.019 CRF CORONAVIRUS RELIEF FUND & current year increase of \$540k from a/c 45365 STATE TRIAL COURTS, org 88019 SERVICE CONTRACTS; Other Capital Contributions: DONATED ASSETS: EQUIPMENT for 167k
InternalServiceFund	(R26)TransfersIn	(Facilities Management) GEN'L FD: UTILITIES, FACILITIES PLANNING, GENERAL PROJECTS, MAJOR MAINTENANCE PROJECTS
InternalServiceFund	(R27)TransfersOut	(Facilities Management) POB FUND: COUNTY POB CONTRIBUTIONS

InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Facilities Management) Similar to many consecutive prior years, the negative net position will remain negative due to the nature of the fund.
InternalServiceFund	(R03)OtherOperatingRevenues	(Fleet Services) THIRD PARTY RECOVERIES
InternalServiceFund	(R10)OtherOperatingExpenses	(Fleet Services) FAC MGMT ISF COSTS: ADMINISTRATION; INTERDEPARTMENTAL EXPENSE: ASSET MANAGE, FUEL ADMIN; MAINT AND SUPPORT
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Fleet Services) Increased investment earnings due to increase in interest rates.
InternalServiceFund	(R20)TotalNonoperatingExpenses	(Fleet Services) LOSS ON SALE OF FIXED ASSETS: VEHICLES
InternalServiceFund	(R25)TotalCapitalContributions	(Fleet Services) NO CAPITAL CONTRIBUTIONS - VEHICLE ACQ TO REPORT IN CURRENT YEAR
InternalServiceFund	(R26)TransfersIn	(Fleet Services) GEN'L FD: VEHICLE ACQ/FUEL ADMIN
InternalServiceFund	(R27)TransfersOut	(Fleet Services) POB FUND: COUNTY POB CONTRIBUTIONS
InternalServiceFund	(R26)TransfersIn	(Information Technology) GEN'L FD: CHIEF INFO TECH OFFICER/INNOVATION
InternalServiceFund	(R10)OtherOperatingExpenses	(Public Liability) Claims and judgments
InternalServiceFund	(R11)TotalOperatingExpenses	(Public Liability) Increase in SETTLEMENTS & ACTUARIAL CLAIM PAYMENTS
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Public Liability) Increased Investment Income due to increase in interest rates.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Public Liability) As in prior years, this funds net position will remain negative due to the operating nature/function of the fund to pay out claims.
InternalServiceFund	(R03)OtherOperatingRevenues	(Purchasing) OTHER MISCELLANEOUS: REBATE CHECKS, US BANK CORP CARD NASPO CONTRACT PYMT
InternalServiceFund	(R10)OtherOperatingExpenses	(Purchasing) CATALOG ITEMS, FAC MGMT ISF COSTS, APPLICATION SERVICES & DEV/IMP ISF/RECORDS MGT
InternalServiceFund	(R11)TotalOperatingExpenses	(Purchasing) Personnel Services: Salaries and employee benefits increased and prior year had a negative adjustment amount for Pension expense; current year Pension expense is positive.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Purchasing) Increased Investment Income due to increase in interest rates.
InternalServiceFund	(R27)TransfersOut	(Purchasing) POB FUND: COUNTY POB CONTRIBUTIONS
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Purchasing) Personnel Services: Salaries and employee benefits increased and prior year had a negative adjustment amount for Pension expense; current year Pension expense is positive. No amount for Transfers In from the Gen Fund in the current year.
InternalServiceFund	(R04)TotalOperatingRevenues	(Road and Communication Equipment Fund) Charges for Services: increase in EQUIPMENT RENTAL OPERATING FEE revenues.

InternalServiceFund	(R16)TotalNonoperatingRevenues	(Road and Communication Equipment Fund) Investment Income: increase in investment earnings due to increase in interest rates; Gain on Disposal of Capital Assets: increase in GAIN ON SALE OF FIXED ASSETS: EQUIPMENT
InternalServiceFund	(R20)TotalNonoperatingExpenses	(Road and Communication Equipment Fund) Loss on Disposal of Capital Assets: increase in SALE OF CAPITAL ASSETS LOSS (EQUIPMENT)
InternalServiceFund	(R26)TransfersIn	(Road and Communication Equipment Fund) FROM ROAD FUND TO DPW ISF EQUIP ACQ ROAD FUND; ROAD FUND TRANSFER TO DPW ISF FOR RF VEHICLE PURCHASES FY22-23
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Special District Loans) Increased Investment Income due to increase in interest rates.
AirportEnterpriseFund	(R04)LeaseofGroundArea	GASB 87 Lease revenue Principal \$9,096,000
AirportEnterpriseFund	(R10)OtherOperatingRevenues	OTC MISC REV
AirportEnterpriseFund	(R16)OtherBuildingsandAreas	repairs and maintenance
AirportEnterpriseFund	(R24)OtherOperatingExpenses	COVID-19 OTHER EXPENSES \$28,450
AirportEnterpriseFund	(R27)InvestmentIncome	GASB 87 Lease revenue Interest \$3,438,000
AirportEnterpriseFund	(R27.4)RentsLeasesConcessionsandRoyalties	GASB 87 Lease revenue Principal \$9,096,000
AirportEnterpriseFund	(R37)OtherIntergovernmentalFederal	COVID-19 Other revenue \$28,450
AirportEnterpriseFund	(R47)TotalNonoperatingRevenues	increase in investment income due to better market conditions for pool investments.
AirportEnterpriseFund	(R61)TransfersIn	SPECIAL AVIATION FUND: STATE CAAP CREDIT DISBURSEMENT
AirportEnterpriseFund	(R62)TransfersOut	PENSION OBLIGATION BOND FUND: COUNTY POB CONTRIBUTIONS
SewerEnterpriseFund	(R07)OtherOperatingRevenues	\$148,405 represents the revenue from sewer services provided for property owners.
SewerEnterpriseFund	(R41)TotalNonoperatingRevenues	increase in investment income to due to better market conditions.
SewerEnterpriseFund	(R54)TransfersIn	\$77,100 represents the operating transfer in from general fund
OtherEnterpriseFund	(R03)OtherOperatingRevenues	(Jail Stores Commissary) commissary sales
OtherEnterpriseFund	(R10)OtherOperatingExpenses	(Jail Stores Commissary) office and supplies expense
OtherEnterpriseFund	(R47)TransfersOut	(Jail Stores Commissary) \$2M to SRF Asset Forfeiture; \$661 thousand to the General Fund.
OtherEnterpriseFund	(R09)DepreciationandAmortizationExpenses	(Sanitation District) SUBSCRIPTION AMORTIZATION EXPENSE
OtherEnterpriseFund	(R10)OtherOperatingExpenses	(Sanitation District) IT costs, small tools & instruments, insurance
OtherEnterpriseFund	(R11)TotalOperatingExpenses	(Sanitation District) increase is mainly due to: increases in pension expense by \$1.23M, equipment rental expense by \$628K, utilities \$60K, subscription amortization expense \$70K, contracted svcs \$46K, health and sanitation expense \$150K
OtherEnterpriseFund	(R24)OtherIntergovernmentalFederal	(Sanitation District) COVID-19 ARPA CSLFRF (Fed Treasury 21.027)
OtherEnterpriseFund	(R34)TotalNonoperatingRevenues	(Sanitation District) increase in investment income to due to better market conditions.

OtherEnterpriseFund	(R43)OtherGovernment	(Sanitation District) donated land
OtherEnterpriseFund	(R45)TotalCapitalContributions	(Sanitation District) donated land
OtherEnterpriseFund	(R46)TransfersIn	(Sanitation District) transfers from General Fund
OtherEnterpriseFund	(R47)TransfersOut	(Sanitation District) transfers to General Fund
PropertyTaxesAndTaxes	(R01)SpRev-CountywideSecuredandUnsecured	County Library property tax for \$47,000 moved to correct row, R03
PropertyTaxesAndTaxes	(R04)SpRev-SupplementalLessthanCountywideSecuredandUnsecured	increase in assessed property values
PropertyTaxesAndTaxes	(R08)SpRev-PriorYearSecuredandUnsecured	decrease in special assessment tax for the County Service Areas
PropertyTaxesAndTaxes	(R09)Gen-SupplementalPriorYearSecuredandUnsecured	increase in assessed property value
PropertyTaxesAndTaxes	(R09)SpRev-SupplementalPriorYearSecuredandUnsecured	increase in assessed property values
PropertyTaxesAndTaxes	(R11)SpRev-ResidualPropertyTaxes(ABX1-26)	increase in assessed property values
PropertyTaxesAndTaxes	(R16)Gen-SalesandUseTaxes	increase is due to the continued growth activities in the Unincorporated Area
PropertyTaxesAndTaxes	(R19)Gen-PropertyTransfer	The reduction in revenue is a result of the decrease in the number of documents paying Documentary Transfer Tax (DTT) when compared to prior year
PropertyTaxesAndTaxes	(R22)Gen-Aircraft	increase in aircraft unsecured taxes
PropertyTaxesAndTaxes	(R03)SpRev-LessthanCountywideSecuredandUnsecured	increase in assessed property values
SpecialBenefitAssessments	(R06)Gen-BusinessLicenses	incase in business licenses due to economy growth
SpecialBenefitAssessments	(R10)SpRev-Franchises	increase in SDG&E franchise fees
FinesForfeituresRevenue	(R02)Gen-OtherCourtFines	Emergency medical services penalty assessment, Cal ID revenue, trial court fines penalty assessment, Marshal writ disbursement, traffic school penalties
FinesForfeituresRevenue	(R03)Gen-ForfeituresandPenalties	Due to overall increase in collections of fees in planning and development services and environmental health
FinesForfeituresRevenue	(R03)SpRev-ForfeituresandPenalties	increase in assets seizures and EMS fees
FinesForfeituresRevenue	(R04)Gen-PenaltiesandCostsofDelinquentTaxes	Due to overall increase in collection of property taxes, Penalties/Cost increased as well.
FinesForfeituresRevenue	(R07)CapProj-InvestmentIncome	increase in investment income to due to better market conditions.
FinesForfeituresRevenue	(R07)DebtServ-InvestmentIncome	increase in investment income to due to better market conditions.
FinesForfeituresRevenue	(R07)Gen-InvestmentIncome	Increase in investment pool earnings
FinesForfeituresRevenue	(R07)SpRev-InvestmentIncome	increase in investment income to due to better market conditions.
FinesForfeituresRevenue	(R08)Gen-RentsLeasesandConcessions	GASB 87 lease revenue Principal \$921,000 and Interest \$52,000
FinesForfeituresRevenue	(R08)SpRev-RentsLeasesandConcessions	GASB 87 lease revenue Principal \$366,000 and Interest \$140,000
IntergovernmentalState	(R01)SpRev-HighwayUsersTax	Increases mainly from: Sales and use tax of \$15.146M; increase apportionment for the highway user tax(2104) of \$3.194M
IntergovernmentalState	(R02)Gen-MotorVehicleInLieuTax	revenue collected from vehicle owners
IntergovernmentalState	(R05)SpRev-OtherStateInLieuTaxes	from tax apportionment

IntergovernmentalState	(R12)CapProj-AidforCorrections	Juvenile Campus project ended in 21/22, therefore no grant funds received in FY22/23
IntergovernmentalState	(R12)Gen-AidforCorrections	increase in local community correction revenue
IntergovernmentalState	(R17)Gen-SB90MandatedCosts	decrease in mandate SB90 aid revenue reimbursement due to decrease in claims
IntergovernmentalState	(R18)Gen-OffHighwayMotorVehicleLicenseFee	increase in VLF collection in excess was reported incorrectly prior year
IntergovernmentalState	(R22)Gen-PublicDefender	increase in public defender pilot program revenue
IntergovernmentalState	(R24)CapProj-PublicSafetyProp172	grant funds for the Tri City Health District Psych Facility and Ohio St Probation Renovation projects received in FY22/23
IntergovernmentalState	(R27)Gen-RealignmentforMentalHealth	increase in mental health realignment revenue
IntergovernmentalState	(R29)Gen-AlcoholandDrugAbuse	increase in alcohol and drug abuse prevention program revenue
IntergovernmentalState	(R30)Gen-RealignmentforHealthServices	increase in public health realignment revenue
IntergovernmentalState	(R32)Gen-SupplementalLawEnforcementServicesFund(SLESF/COPS)	There is no COPS program AB3229 revenue is FY 22/23
IntergovernmentalState	(R36)Gen-VeteransAffairsPrograms	increase in veterans affairs program revenue
IntergovernmentalState	(R38)Gen-VictimWitnessPrograms	increase in witness protection program revenue
IntergovernmentalState	(R41)Gen-AgingPrograms	increase in aging aid program revenue
IntergovernmentalFederal	(R02)SpRev-PublicAssistancePrograms	increase is mainly due to Section 8 Choice Vouchers grant funds
IntergovernmentalFederal	(R05)Gen-AidforDisaster	increase in fire management assistance grant
IntergovernmentalFederal	(R07)Gen-InLieuTaxes	increase in in-lieu tax revenue
IntergovernmentalFederal	(R09)CapProj-CommunityDevelopmentBlockGrant	Increase grant funds FED HHS 93.323 EPIDEMIOLOGY & LAB CAPACITY FOR INFECTIOUS DISEASES (ELC) to cover capital project expenditures for the DGS County Public Health Laboratory.
IntergovernmentalFederal	(R09)Gen-CommunityDevelopmentBlockGrant	increase in community development block grant (CDBG) revenue
IntergovernmentalFederal	(R09)SpRev-CommunityDevelopmentBlockGrant	decrease in various public works project expenditures resulted in a decrease in FED HUD 14.218 grant funds for Road Fund.
IntergovernmentalFederal	(R14)SpRev-DAProgramsFamilyChild	decrease in federal equitable sharing of asset forfeitures from prior year
IntergovernmentalFederal	(R19)SpRev-LawEnforcement	increase in asset seizures by Sheriff than the prior year.
OtherInLieuTaxes	(R03)SpRev-RedevelopmentHousing	decrease in section 8 port-in revenues than the prior year.
OtherInLieuTaxes	(R04)CapProj-SpecialDistrictsJointPowerAuthority(JPA)	increase in funding to cover Hall of Justice projects (generator replacement, escalator/elevator, new hvac system)
ChargesforServices	(R01)Gen-AssessmentsandTaxCollectionFees	increase in estate fees and property data info fees
ChargesforServices	(R08)Gen-ElectionServices	The revenue increase was caused by the November 2022 Gubernatorial General Election.
ChargesforServices	(R18)Gen-RecordingFees	increase in document recording fees
ChargesforServices	(R20)SpRev-HealthFees	increase in fees collected from other funds for closed landfill
ChargesforServices	(R22)Gen-CaliforniaChildrenServices	decrease in AB2994 Children Trust fund

ChargesforServices	(R24)CapProj-InstitutionalCareandServices	reimbursements from various health-care plan providers to partially cover ongoing capital project costs for a mental health hub at County Health Complex - 3rd Ave Mental Health Inpatient facility (Hillcrest) and a new psych unit at Edgemoor Hospital.
ChargesforServices	(R24)SpRev-InstitutionalCareandServices	revenues from provided fire protection to county service areas.
ChargesforServices	(R27)Gen-PersonnelServices	decrease in employee training revenue
ChargesforServices	(R28)Gen-BuildingMaintenanceandGroundsServices	decrease is parking lot use fees
MiscellaneousRevenues	(R01)Gen-OtherSales	Fees mainly received from copies and voter application registration
MiscellaneousRevenues	(R01)SpRev-OtherSales	library fund - book sales; road fund - land surveying sales
GeneralGovernment	(R05)Gen-OtherLegislativeandAdministrative	Expenditure for Public Safety, Health and Human Services, Land Use and Environment, Finance and General Government groups' executive offices
GeneralGovernment	(R07)Gen-AuditorController	COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$659,731 COVID-19 OTHER EXPENDITURE \$4,097,774
GeneralGovernment	(R11)Gen-OtherFinance	Various costs incurred by the Finance and General Government Group such as salaries and benefits, communication, property management, office equipment. COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$5,983,233
GeneralGovernment	(R13)Gen-CountyCounsel	COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$9,882
GeneralGovernment	(R17)Gen-Personnel	COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$24,715
GeneralGovernment	(R19)SpRev-Communications	increase in professional and specialized services
GeneralGovernment	(R23)SpRev-OtherPlantAcquisition	minor maintenance and office expense
GeneralGovernment	(R25)Gen-Promotion	Increase in Neighborhood Reinvested program expenditure COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$2,682,754
GeneralGovernment	(R26)CapProj-OtherGeneralGovernment	COVID-19 OTHER EXPENDITURES \$3,716,834
GeneralGovernment	(R26)DebtServ-OtherGeneralGovernment	County's share of monthly operating expenses for the James R. Mills building
GeneralGovernment	(R26)Gen-OtherGeneralGovernment	Various County Technology Office cost COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$271,971
PublicProtection	(R03)Gen-OtherTrialCourt	Payments to State Treasurer's Court Facilities Trust Fund
PublicProtection	(R07)Gen-ChildSupportServices	COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$46,585
PublicProtection	(R08)Gen-PublicDefender	COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$871
PublicProtection	(R10)Gen-OtherJudicial	Various costs such as salaries and benefits, annual software license, office expense, contracted services, communication & property management

PublicProtection	(R12)Gen-PoliceProtection	COVID-19 OTHER EXPENDITURE \$1,235
PublicProtection	(R12)SpRev-PoliceProtection	safety clothing, expenses related to asset forfeitures
PublicProtection	(R13)Gen-AdultDetention	COVID-19 OTHER EXPENDITURE \$2,397,274
PublicProtection	(R13)SpRev-AdultDetention	increase in costs incurred for housing incarcerated persons.
PublicProtection	(R14)Gen-JuvenileDetention	increase in salaries and benefits for Juvenile Detention
PublicProtection	(R15)Gen-Probation	COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$55,710
PublicProtection	(R18)Gen-FireProtection	COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$319,021
PublicProtection	(R18)SpRev-FireProtection	increase in CalFire contracted services
PublicProtection	(R19)Gen-FloodControlSoilandWaterConservation	increase in flood control expenditure COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$23,486
PublicProtection	(R19)SpRev-FloodControlSoilandWaterConservation	increase in road services, sweetwater river channel, debris control, professional services costs in the flood control district fund.
PublicProtection	(R28)Gen-Coroner	Increase in salary and benefits for coroner services
PublicProtection	(R29)Gen-EmergencyServices	COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$1,288
PublicProtection	(R30)Gen-PlanningandZoning	increase in planning and development services
PublicProtection	(R32)Gen-OtherProtectionOther	Land surveying cost
PublicProtection	(R32)SpRev-OtherProtectionOther	professional services costs
PublicWaysFacilities	(R01)Gen-Roads	decrease in professional and contracted services expenditures
PublicWaysFacilities	(R07)Gen-PublicHealth	COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$21,396,974 COVID-19 OTHER EXPENDITURE \$31,699,183 COVID-19 FEMA (FED DHS 97.036 HOMELAND SEC PUBLIC ASST GRANTS) EXPENDITURE
PublicWaysFacilities	(R08)Gen-MedicalCare	COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$1,096,66 COVID-19 OTHER EXPENDITURE \$15,807
PublicWaysFacilities	(R08)SpRev-MedicalCare	increase in ambulance service costs incurred in county service areas fund.
PublicWaysFacilities	(R09)Gen-MentalHealth	COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$1,078,893 COVID-19 OTHER EXPENDITURE \$9,541,127
PublicWaysFacilities	(R10)Gen-DrugandAlcoholAbuseServices	COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE COVID-19 OTHER EXPENDITURE \$5,760,717
PublicWaysFacilities	(R13)Gen-Sanitation	decrease in special departmental expenditure for sanitation COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE
PublicWaysFacilities	(R13)SpRev-Sanitation	increase in contracted services costs in the inactive waste fund.



PublicAssistance	(R01)Gen-Administration	COVID-19 OTHER EXPENDITURE \$188,258
PublicAssistance	(R01)SpRev-Administration	increase in housing assistance payments for section 8 tenants.
PublicAssistance	(R02)Gen-AidProgramsCash	COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE COVID-19 OTHER EXPENDITURE \$138,771 COVID-19 FEMA (FED DHS 97.036 HOMELAND SEC PUBLIC ASST GRANTS) EXPENDITURE \$4,388
PublicAssistance	(R05)Gen-AdministrationandPrograms	COVID-19 ARPA CSLFRF (FED TREASURY 21.027 ARPA CSLFRF) EXPENDITURE \$21,874,746 COVID-19 FEMA (FED DHS 97.036 HOMELAND SEC PUBLIC ASST GRANTS) EXPENDITURE \$35 COVID-19 OTHER EXPENDITURE \$43,815
PublicAssistance	(R12)Gen-CareofCourtWards	decrease in care of ward services related expenditure
PublicAssistance	(R13)Gen-VeteransServices	Increase in professional services expenditure COVID-19 FEMA (FED DHS 97.036 HOMELAND SEC PUBLIC ASST GRANTS) EXPENDITURE \$4,111 COVID-19 OTHER EXPENDITURE \$641,722 COVID-19 ARPA CSLSRF (FED TREASURY 21.027) EXPENDITURE
PublicAssistance	(R15)Gen-OtherPublicAssistanceOther	In home support services expenditure COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$14,275,355 COVID-19 ERAP EMERGENCY RENTAL ASSISTANCE PROGRAM (FED TREASURY 21.023) EXPENDITURE \$29,093,339 COVID-19 OTHER EXPENDITURE \$8,149,471 COVID-19 FEMA (FED DHS 97.036 HOMELAND SEC PUBLIC ASST GRANTS) EXPENDITURE
PublicAssistance	(R15)SpRev-OtherPublicAssistanceOther	salaries and benefits and contracted services
Education	(R02)SpRev-LibraryServices	COVID-19 OTHER EXPENDITURE \$1,178,595
Education	(R03)Gen-AgriculturalEducation	increase in agriculture, weights and measure contracted services
Education	(R06)Gen-RecreationFacilities	COVID-19 ARPA CSLFRF (FED TREASURY 21.027) EXPENDITURE \$905,542
DebtServiceCapitalOutlayTotalExpenditures	(R01)DebtServ-OtherPrincipalPaymentsonLongTermDebt	Series 2004 & 2008 Pension Obligation Bonds principal payments
DebtServiceCapitalOutlayTotalExpenditures	(R01)Gen-OtherPrincipalPaymentsonLongTermDebt	lease purchase, bond redemption, debt service principal
DebtServiceCapitalOutlayTotalExpenditures	(R01)SpRev-OtherPrincipalPaymentsonLongTermDebt	lease purchase, bond redemption, debt service principal
DebtServiceCapitalOutlayTotalExpenditures	(R02)Gen-LeaseFinancingPrincipalPayments	41,690,015 lease payment principal 2,703,317 lease payment interest
DebtServiceCapitalOutlayTotalExpenditures	(R02)SpRev-LeaseFinancingPrincipalPayments	869,616 lease payment principal 18,841 lease payment interest
DebtServiceCapitalOutlayTotalExpenditures	(R06)Gen-GeneralGovernment	increase in equipment purchases, subscription based agreements, internally generated software
DebtServiceCapitalOutlayTotalExpenditures	(R07)Gen-PublicProtection	increase in equipment purchases, subscription-based agreements, internally generated software.

DebtServiceCapitalOutlayTotalExpenditures	(R07)SpRev-PublicProtection	decrease in equipment purchases.
DebtServiceCapitalOutlayTotalExpenditures	(R08)CapProj-PublicWaysandFacilities	street improvements for Harmony Grove Village
DebtServiceCapitalOutlayTotalExpenditures	(R09)Gen-HealthandSanitation	increase in equipment purchases, subscription based agreements, internally generated software
DebtServiceCapitalOutlayTotalExpenditures	(R09)SpRev-HealthandSanitation	decrease in equipment purchases.
DebtServiceCapitalOutlayTotalExpenditures	(R10)Gen-PublicAssistance	increase in equipment purchases, subscription based agreements, internally generated software
DebtServiceCapitalOutlayTotalExpenditures	(R12)Gen-RecreationandCulturalServices	increase in equipment purchases, subscription based agreements, internally generated software
OtherFinancingSourcesChangeinFundBalance	(R12)CapProj-TransfersIn	Transfers from: General Fund \$139.643M; Special Revenues Funds \$6.648M; Internal Service Funds \$320K
OtherFinancingSourcesChangeinFundBalance	(R12)DebtServ-TransfersIn	Transfer from: General Fund \$71.867M; Special Revenue Funds \$2.387M; Enterprise Funds \$.285M; Internal Service Funds \$1.817M
OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	Transfers primarily from the Public Safety, Nonmajor Governmental and Tobacco Endowment Funds
OtherFinancingSourcesChangeinFundBalance	(R12)SpRev-TransfersIn	Transfers from General Fund \$39.929M; from Capital Outlay Fund \$1.742M; from Jail Stores Commissary \$2.002M.
OtherFinancingSourcesChangeinFundBalance	(R13)CapProj-TransfersOut	Transfers to Special Revenue Funds.
OtherFinancingSourcesChangeinFundBalance	(R13)Gen-TransfersOut	Transfers primarily to nonmajor governmental, internal service, and nonmajor proprietary funds
OtherFinancingSourcesChangeinFundBalance	(R13)SpRev-TransfersOut	Transfers to: General Fund \$396.435M; Debt Service Funds \$2.387M; Capital Project Funds \$6.648; Enterprise Funds \$50K; Internal Service Funds \$790K
ChangesNetPositionFiduciaryFund	(R05)Cus-OtherContributions	investments receipts from pool participants \$17,577,658,000; licenses and permit fees \$9,517,000; fines, forfeitures and penalties \$1,161,000; intergovernmental (Fed, State, Other) revenue \$28,722,000; Charges for services \$1,556,000; Other revenues \$49,000
ChangesNetPositionFiduciaryFund	(R10)Pen-OtherInvestmentIncome	fixed income - interest income
ChangesNetPositionFiduciaryFund	(R17)Pen-OtherAdditions	real estate income \$81,951,000; private equity income \$7,034,000; private real assets income \$42,459
ChangesNetPositionFiduciaryFund	(R17)Pri-OtherAdditions	Property Taxes from redevelopment property tax trust fund via tax apportionment
ChangesNetPositionFiduciaryFund	(R24)Cus-OtherDeductions	Distributions from investments \$17,575,971,000; Capital outlay \$866,000; other operating expenses \$11,896,000; fuel \$63,000; Cost of material \$15,000; Utilities \$244,000; Structure rental \$8,000; Contracted services \$2,871,000; Repairs and maintenance \$580,000; Salaries and benefits \$25,219,000; equipment rental \$14,000.
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Disbursements to Other Agencies \$550,000; interest and fiscal charges \$403,000

ChangesNetPositionFiduciaryFund	(R30)Pri-NetPosition(Deficit)EndofFiscalYear	Net deficit is primarily due to the Private Purpose Trust Fund assuming the debt of the dissolved COSD Redevelopment.
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(17_Series 2020B (Federally Taxable) Cedar & Kettner Development) principal payment didn't change from prior year per debt service schedule
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(18_Series 2021 Youth Transition Campus (Green Bonds)) first principal payment starts in FY23/24 (10/1/2023) per the debt service schedule.
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(3_2006 Tobacco Settlement Asset Backed Bonds) bonds were refunded in Nov 2019
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(3_2006 Tobacco Settlement Asset Backed Bonds) bonds were refunded in Nov 2019
LongTermDebt	(R24)InterestPaidinCurrentFiscalYear	(3_2006 Tobacco Settlement Asset Backed Bonds) bonds were refunded in Nov 2019
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(3_SDG&E On-Bill Financing Loans - Energy Efficiency Projects) SDG&E On-Bill Financing Loans - Energy Efficiency Projects) SDG&E OBF Loans are zero interest loans.
ConstructionFinancing	(R24)PrincipalPaidinCurrentFiscalYear	(2_Sheriff RCS Low Income Housing) The first principal payment is made in FY31-32 with the last one being made in FY49-50.
ConstructionFinancing	(R27)PrincipalOutstandingCurrentPortion	(2_Sheriff RCS Low Income Housing) The first principal payment is made in FY31-32 with the last one being made in FY49-50.
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Less fed grant funds received for the Lindo Lake, Lincoln Acres, Ohio St Probation, and Juvenile Justice campus projects coupled with higher capital outlay costs for the Southeast SD and Live Well Center, the Tri-City Healthcare District Psychiatric Health Facility, the DGS East Region Community-Based Facility projects, and land purchase for Sheriff Station
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Lease receivable: land \$1,501,000 buildings \$2,966,000
BalanceSheetGovernmentalFunds	(R13)SpRev-OtherAssets1	Lease receivable: land \$8,692,000 buildings \$343,000
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	accrued payroll
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	accrued payroll
BalanceSheetGovernmentalFunds	(R31)Gen-DeferredInflowsofResources	unavailable revenue \$277,749,000 property tax received in advance \$14,348,000 leases \$4,434,000
BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	unavailable revenue \$119,200,000 property tax received in advance \$993,000 leases \$8,912,000

ProprietaryFunds	(R05.5)Entpr-LeaseReceivable(net)	Lease receivables land \$7,045,000 buildings \$313,000
ProprietaryFunds	(R05.5)IntrnServ-LeaseReceivable(net)	Lease receivables land \$42,000 buildings \$476,000
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Airports LEASE RECEIVABLE: LAND/BLDGS GASB 87: Land \$6,742,000 and Buildings \$368,000
ProprietaryFunds	(R10)IntrnServ-OtherCurrentAssets1	Lease receivables - GASB 87
ProprietaryFunds	(R14.5)Entpr-LeaseReceivable	Lease receivables land \$215,224,000 buildings \$743,000
ProprietaryFunds	(R14.5)IntrnServ-LeaseReceivable	Lease receivables land \$1,759,000 buildings \$583,000
ProprietaryFunds	(R15)Entpr-OtherLoansNotesandContractsReceivable	LT NOTES REC: PRINCIPAL.
ProprietaryFunds	(R17)IntrnServ-BuildingsandImprovements	no change from FY21-22
ProprietaryFunds	(R19)Entpr->OtherIntangibleAssetsAmortizable	SOFTWARE
ProprietaryFunds	(R19)IntrnServ-OtherIntangibleAssetsAmortizable	Software
ProprietaryFunds	(R22)Entpr-OtherCapitalAssets	subscription assets
ProprietaryFunds	(R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear	unearned revenue, accrued salaries, and subscription payables.
ProprietaryFunds	(R41)IntrnServ-OtherCurrentLiabilities1	Claims and judgments
ProprietaryFunds	(R42)IntrnServ-OtherCurrentLiabilities2	Accrued payroll
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Subscriptions liability
ProprietaryFunds	(R58)IntrnServ-OtherNoncurrentLiabilities1	Claims and judgments
ProprietaryFunds	(R62.7)Entpr-RelatedtoLeases	Lease deferred inflow land \$218,308,000 buildings \$1,038,000
ProprietaryFunds	(R62.7)IntrnServ-RelatedtoLeases	Lease deferred inflow land \$1,787,000 buildings \$1,031,000
FiduciaryFunds	(R01)BnfTrust-CashInvestments	Cash with fiscal agents increased by \$51,131,000; Cash and securities for swaps increased by \$459,593,000; offset by a decrease in Cash invested in the County investment pool by \$902,000.
FiduciaryFunds	(R12)BnfTrust-OtherInvestments	Fixed income securities
FiduciaryFunds	(R15.6)BnfTrust-OtherCapitalAssetsNetofDepreciation	Computer hardware, software, & maintenance \$2,924,000; Leasehold improvements \$55,000; Work in process \$470,000; Leased capital assets \$47,000.

FiduciaryFunds	(R23.5)BnfTrust-OtherCurrentLiabilities	Collateral Payable for Securities \$97,324,000; Settlements of investments purchased \$1,259,744,000; Professional services \$12,873,000; Death benefits \$2,234,000; Retirement health benefits \$1,526,000; Refunds to members \$2,086,000; County advance contribution \$26,272,000; Other liabilities \$13,502,000
FiduciaryFunds	(R23.5)PriTrust-OtherCurrentLiabilities	Accrued Interest
FiduciaryFunds	(R24.7)PriTrust-OtherLongTermLiabilities	Debt Service \$5,534,000 Due to Other Funds \$4,348,000
FiduciaryFunds	(R35)PriTrust-TotalNetPosition	Net deficit is primarily due to the Private Purpose Trust Fund assuming the debt of the dissolved COSD Redevelopment.
ParcelTax	(E)TheAmountofRevenueReceivedfromtheParcelTax(Annually)	(Dulzura Service Area) There were no rate or parcel changes
ParcelTax	(E)TheAmountofRevenueReceivedfromtheParcelTax(Annually)	(Mount Laguna Service Area) There were no rate or parcel changes
NoncurrentAssetsLiabilities	(R05.5)CapAsst-LeaseAssets(Lessee)	Right-to-use Land - \$55,925,000 Right-to-use Structures - \$270,117,000 Right-to-use Equipment - \$2,538,000 Subscription Assets - \$20,136,000
NoncurrentAssetsLiabilities	(R07)CapAsst-IntangibleAssetsNonamortizable	no adjustments for FY23
NoncurrentAssetsLiabilities	(R09)CapAsst-LessAccumulatedDepreciationAmortization	Right-to-use land accumulated amortization - (\$2,714,000) Right-to-use structures accumulated amortization - (\$88,655,000) Right to use equipment accumulated amortization - (\$1,221,000) Subscription Asset amortization - (\$3,869,000)
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	POLLUTION REMEDIATION
NoncurrentAssetsLiabilities	(R37)Liab-OtherNoncurrentLiabilities2	LANDFILL CLOSURES
NoncurrentAssetsLiabilities	(R43)DIR-OtherDeferredInflowsofResources	Property taxes received in advance \$15.341M; Prop & Misc Taxes \$64.978M; AID FROM GOV AGENCIES \$281.452M; CHGS FOR SERVICES \$177K; OTHER \$50.342M

Total Footnote: 247