

# COUNTY FINANCIAL TRANSACTIONS REPORT COVER PAGE

## County of San Diego


Fiscal Year: **2024**

ID Number: **10993700000**

**Certification:**

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the county in accordance with the requirements as prescribed by the California State Controller.

County Fiscal Officer



Asst Auditor & Controller

Signature

Title

Julie Bjerke

1/29/2025

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:  
 Local Government Reporting Section - County  
 Local Government Programs and Services Division  
 California State Controller's Office  
 P.O. Box 942850  
 Sacramento, CA 94250

Express Mailing Address:  
 Local Government Reporting Section - County  
 Local Government Programs and Services Division  
 California State Controller's Office  
 3301 C Street, Suite 740  
 Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/29/2025 1:01:32 PM

County of San Diego  
 Counties' Financial Transactions Report  
 General Information

Fiscal Year: 2024

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	<input type="text" value="Julie"/>	M. I.	<input type="text" value="L"/>	Last Name	<input type="text" value="Bjerke"/>
Title	<input type="text" value="Asst Auditor &amp; Controller"/>	Telephone	<input type="text" value="(619) 337-3005"/>		
Email	<input type="text" value="JulieL.Bjerke@sdcounty.ca.gov"/>	Fax	<input type="text"/>		

County Mailing Address

Street 1	<input type="text" value="Department of the Auditor and Controller"/>	<input checked="" type="checkbox"/> Has Address Changed?
Street 2	<input type="text" value="5500 Overland Avenue, Ste. 470"/>	
City	<input type="text" value="San Diego"/>	State <input type="text" value="CA"/> Zip <input type="text" value="92123"/>

Report Prepared By

First Name	<input type="text" value="Sara"/>	M. I.	<input type="text" value="J"/>	Last Name	<input type="text" value="Harris"/>
Title	<input type="text" value="Senior A&amp;C Accountant"/>	Telephone	<input type="text" value="(619) 909-5977"/>		
Email	<input type="text" value="Sara.Harris@sdcounty.ca.gov"/>	Fax No.	<input type="text"/>		

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: 2024

Form #3

R01. **Internal Service Fund Name (Specify)** (1 of 8) (Record Completed)

Employee Benefits ▼

**Operating Revenues**

R02. Charges for Services	53,005,986
R03. Other Operating Revenues	2,330,896
<b>R04. Total Operating Revenues</b>	<b>\$55,336,882</b>

**Operating Expenses**

R05. Personnel Services	
R06. Contractual Services	18,731,521
R07. Materials and Supplies	
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	35,039,761
<b>R11. Total Operating Expenses</b>	<b>\$53,771,282</b>
<b>R12. Operating Income (Loss)</b>	<b>\$1,565,600</b>

**Nonoperating Revenues**

R13. Investment Income	11,835,973
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	3,024
<b>R16. Total Nonoperating Revenues</b>	<b>\$11,838,997</b>

**Nonoperating Expenses**

R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
<b>R20. 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>\$13,404,597</td></tr></table>	\$13,404,597
\$13,404,597			

**Capital Contributions**

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	\$0
R26. <b>Transfers In</b>	49,804
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>	\$13,454,401
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$6,952,764
R30. <b>Adjustment</b>	

R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$20,407,165

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	20,407,165
R36. <b>Total Net Position (Deficit)</b>	\$20,407,165

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

Fiscal Year: 2024

Form #3

R01. **Internal Service Fund Name (Specify)** (2 of 8) (Record Completed)

Facilities Management ▼

**Operating Revenues**

R02. Charges for Services	215,039,268
R03. Other Operating Revenues	1,828,903
<b>R04. Total Operating Revenues</b>	<b>\$216,868,171</b>

**Operating Expenses**

R05. Personnel Services	58,343,173
R06. Contractual Services	68,048,863
R07. Materials and Supplies	94,292,309
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	219,063
R10. Other Operating Expenses	6,407,652
<b>R11. Total Operating Expenses</b>	<b>\$227,311,060</b>
<b>R12. Operating Income (Loss)</b>	<b>\$-10,442,889</b>

**Nonoperating Revenues**

R13. Investment Income	248,687
R14. Gain on Disposal of Capital Assets	2,500
R15. Other Nonoperating Revenues	461,110
<b>R16. Total Nonoperating Revenues</b>	<b>\$712,297</b>

**Nonoperating Expenses**

R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	527
R19. Other Nonoperating Expenses	
<b>R20. Total Nonoperating Expenses</b>	<b>\$527</b>

R21.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<input type="text" value="\$-9,731,119"/>
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**Capital Contributions**

R22. Federal	
R23. State	4,886,260
R24. Other Capital Contributions	650,516
R25. <b>Total Capital Contributions</b>	<b>\$5,536,776</b>
R26. <b>Transfers In</b>	<b>3,965,279</b>
R27. <b>Transfers Out</b>	<b>-1,514,017</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>-\$1,743,081</b>
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>-\$33,968,158</b>
R30. <b>Adjustment</b>	
R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	<b>-\$35,711,239</b>

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	2,874,001
R34. Restricted	
R35. Unrestricted	-38,585,240
R36. <b>Total Net Position (Deficit)</b>	<b>-\$35,711,239</b>

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

Fiscal Year: 2024

Form #3

R01. **Internal Service Fund Name (Specify)** (3 of 8) (Record Completed)

Fleet Services ▼

**Operating Revenues**

R02. Charges for Services	53,452,874
R03. Other Operating Revenues	885,970
<b>R04. Total Operating Revenues</b>	<b>\$54,338,844</b>

**Operating Expenses**

R05. Personnel Services	9,411,881
R06. Contractual Services	3,023,656
R07. Materials and Supplies	25,698,191
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	12,869,868
R10. Other Operating Expenses	2,299,209
<b>R11. Total Operating Expenses</b>	<b>\$53,302,805</b>
<b>R12. Operating Income (Loss)</b>	<b>\$1,036,039</b>

**Nonoperating Revenues**

R13. Investment Income	2,991,489
R14. Gain on Disposal of Capital Assets	1,529,987
R15. Other Nonoperating Revenues	61,070
<b>R16. Total Nonoperating Revenues</b>	<b>\$4,582,546</b>

**Nonoperating Expenses**

R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	358,773
R19. Other Nonoperating Expenses	
<b>R20. Total Nonoperating Expenses</b>	<b>\$358,773</b>

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

**Capital Contributions**

R22. Federal	
R23. State	
R24. Other Capital Contributions	1,466,793
<b>R25. Total Capital Contributions</b>	<b>\$1,466,793</b>
R26. Transfers In	402,706
R27. Transfers Out	-211,756

**Special and Extraordinary Items**

R27.5 Special Item	
R27.6 Extraordinary Item	
<b>R27.7 Total Special and Extraordinary Items</b>	<b>\$0</b>

<b>R28. Change in Net Position</b>	<b>\$6,917,555</b>
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R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$94,725,584</b>
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R30. <b>Adjustment</b>	
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R31. Reason for Adjustment	
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<b>R32. Net Position (Deficit), End of Fiscal Year</b>	<b>\$101,643,139</b>
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**Net Position (Deficit)**

R33. Net Investment in Capital Assets	58,262,000
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R34. Restricted	
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R35. Unrestricted	43,381,139
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<b>R36. Total Net Position (Deficit)</b>	<b>\$101,643,139</b>
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County of San Diego  
 Counties' Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2024

Form #3

R01. **Internal Service Fund Name (Specify)** (4 of 8) (Record Completed)

Information Technology ▼

**Operating Revenues**

R02. Charges for Services	207,108,230
R03. Other Operating Revenues	
<b>R04. Total Operating Revenues</b>	<b>\$207,108,230</b>

**Operating Expenses**

R05. Personnel Services	
R06. Contractual Services	213,246,656
R07. Materials and Supplies	
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	3,177,179
R10. Other Operating Expenses	
<b>R11. Total Operating Expenses</b>	<b>\$216,423,835</b>
<b>R12. Operating Income (Loss)</b>	<b>-\$9,315,605</b>

**Nonoperating Revenues**

R13. Investment Income	331
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
<b>R16. Total Nonoperating Revenues</b>	<b>\$331</b>

**Nonoperating Expenses**

R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	32,000
R19. Other Nonoperating Expenses	
<b>R20. Total Nonoperating Expenses</b>	<b>\$32,000</b>

R21.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<table border="1"><tr><td>\$-9,347,274</td></tr></table>	\$-9,347,274
\$-9,347,274			

**Capital Contributions**

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	\$0
R26. <b>Transfers In</b>	7,158,734
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>	-\$2,188,540
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$9,408,917
R30. <b>Adjustment</b>	
R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$7,220,377

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	268,000
R34. Restricted	
R35. Unrestricted	6,952,377
R36. <b>Total Net Position (Deficit)</b>	\$7,220,377

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

Fiscal Year: 2024

Form #3

R01. **Internal Service Fund Name (Specify)** (5 of 8) (Record Completed)

Public Liability ▼

**Operating Revenues**

R02. Charges for Services	73,644,846
R03. Other Operating Revenues	1,686,887
<b>R04. Total Operating Revenues</b>	<b>\$75,331,733</b>

**Operating Expenses**

R05. Personnel Services	
R06. Contractual Services	31,112,620
R07. Materials and Supplies	
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	-23,556,209
<b>R11. Total Operating Expenses</b>	<b>\$7,556,411</b>
<b>R12. Operating Income (Loss)</b>	<b>\$67,775,322</b>

**Nonoperating Revenues**

R13. Investment Income	4,010,850
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
<b>R16. Total Nonoperating Revenues</b>	<b>\$4,010,850</b>

**Nonoperating Expenses**

R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
<b>R20. 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>\$71,786,172</td></tr></table>	\$71,786,172
\$71,786,172			

**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>	\$71,786,172
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$-74,572,189
R30. <b>Adjustment</b>	
R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$-2,786,017

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	-2,786,017
R36. <b>Total Net Position (Deficit)</b>	\$-2,786,017

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

Fiscal Year: 2024

Form #3

R01. <b>Internal Service Fund Name (Specify)</b> (6 of 8) (Record Completed)	Purchasing <span style="float: right;">▼</span>
<b>Operating Revenues</b>	
R02. Charges for Services	19,154,820
R03. Other Operating Revenues	994,346
R04. <b>Total Operating Revenues</b>	\$20,149,166
<b>Operating Expenses</b>	
R05. Personnel Services	12,911,939
R06. Contractual Services	2,322,451
R07. Materials and Supplies	188,065
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	755,351
R10. Other Operating Expenses	2,321,875
R11. <b>Total Operating Expenses</b>	\$18,499,681
R12. <b>Operating Income (Loss)</b>	\$1,649,485
<b>Nonoperating Revenues</b>	
R13. Investment Income	334,537
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	33,403
R16. <b>Total Nonoperating Revenues</b>	\$367,940
<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>\$2,017,425</td></tr></table>	\$2,017,425
\$2,017,425			



**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>	-295,949

**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>	\$1,721,476
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$-2,411,256
R30. <b>Adjustment</b>	
R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$-689,780

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	1,918,001
R34. Restricted	
R35. Unrestricted	-2,607,781
R36. <b>Total Net Position (Deficit)</b>	\$-689,780

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

Fiscal Year: 2024

Form #3

R01. **Internal Service Fund Name (Specify)** (7 of 8) (Record Completed)

Road and Communication Equipment Fund ▼

**Operating Revenues**

R02. Charges for Services	10,501,928
R03. Other Operating Revenues	
<b>R04. Total Operating Revenues</b>	<b>\$10,501,928</b>

**Operating Expenses**

R05. Personnel Services	
R06. Contractual Services	425,994
R07. Materials and Supplies	6,105,046
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	3,592,161
R10. Other Operating Expenses	
<b>R11. Total Operating Expenses</b>	<b>\$10,123,201</b>
<b>R12. Operating Income (Loss)</b>	<b>\$378,727</b>

**Nonoperating Revenues**

R13. Investment Income	1,549,005
R14. Gain on Disposal of Capital Assets	99,369
R15. Other Nonoperating Revenues	
<b>R16. Total Nonoperating Revenues</b>	<b>\$1,648,374</b>

**Nonoperating Expenses**

R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	16,279
R19. Other Nonoperating Expenses	
<b>R20. Total Nonoperating Expenses</b>	<b>\$16,279</b>

R21.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<input type="text" value="\$2,010,822"/>
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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>	135,000
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>	\$2,145,822
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R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$46,497,195
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R30. <b>Adjustment</b>	
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R31. Reason for Adjustment	
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R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$48,643,017
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**Net Position (Deficit)**

R33. Net Investment in Capital Assets	17,691,001
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R34. Restricted	
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R35. Unrestricted	30,952,016
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R36. <b>Total Net Position (Deficit)</b>	\$48,643,017
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County of San Diego  
Counties' Financial Transactions Report  
Internal Service Fund  
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2024

Form #3

R01. Internal Service Fund Name (Specify) (8 of 8) (Record Completed)

Special District Loans

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

8,909

R14. Gain on Disposal of Capital Assets

R15. Other Nonoperating Revenues

R16. Total Nonoperating Revenues

\$8,909

Nonoperating Expenses

R17. Interest Expense

R18. Loss on Disposal of Capital Assets

R19. Other Nonoperating Expenses

R20. Total Nonoperating Expenses

\$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>	\$8,909
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$488,424
R30. <b>Adjustment</b>	

R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$497,333

**Net Position (Deficit)**

R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	497,333
R36. <b>Total Net Position (Deficit)</b>	\$497,333

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

**Fiscal Year: 2024**

Form #4

**Operating Revenues**

R01. Hangar Space Rentals	802,014
R02. Aircraft Parking	133,548
R03. Building Rentals	853,372
R04. Lease of Ground Area	10,122,556
R05. Fuel Flowage Fees	574,511
R06. Landing, Gate, and Ramp Fees	1,019,325
R08. Concession Revenues	775,963
R09. Sales and Services	136,973
R10. Other Operating Revenues	36,399
<b>R11. Total Operating Revenues</b>	<b>\$14,454,661</b>

**Operating Expenses**

Maintenance and Operation

R12. Landing Areas	1,235,578
R13. Aircraft Parking	
R14. Hangars	
R15. Terminal Buildings and Areas	39,825
R16. Other Buildings and Areas	339,451
R17. General Shops and Equipment	20,171
R18. Personnel Services	5,684,077
R19. Contractual Services	3,808,000
R20. Materials and Supplies	793,812
R21. General and Administrative Expenses	581,767
R22. Cost of Sales and Services	95,000



R23.	Depreciation and Amortization Expenses	3,776,353
R24.	Other Operating Expenses	1,323,000
R25.	<b>Total Operating Expenses</b>	<b>\$17,697,034</b>
R26.	<b>Operating Income (Loss)</b>	<b>\$-3,242,373</b>

**Nonoperating Revenues**

R27. Investment Income	5,139,738
R27.4 Rents, Leases, Concessions, and Royalties	
R27.5 Passenger Facility Charges	25,651
Intergovernmental – Federal	
R36. Aid for Construction	
R37. Other Intergovernmental – Federal	2,326,188
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>\$7,491,577</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>\$4,249,204</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>	73,833
R62. <b>Transfers Out</b>	-127,543
<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>	\$4,195,494
R64. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$134,596,159
R65. <b>Adjustment</b>	
R66. Reason for Adjustment	
R67. <b>Net Position (Deficit), End of Fiscal Year</b>	\$138,791,653
<b>Net Position (Deficit)</b>	
R68. Net Investment in Capital Assets	104,555,000
R69. Restricted	
R70. Unrestricted	34,236,653
R71. <b>Total Net Position (Deficit)</b>	\$138,791,653

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

Fiscal Year: 2024

Form #9

**Operating Revenues**

R01. Service Charges	30,267,050
R02. Permit and Inspection Fees	
R03. Connection Fees	240,779
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	252,744
<b>R08. Total Operating Revenues</b>	<b>\$30,760,573</b>

**Operating Expenses**

R09. Transmission	9,380,480
R10. Treatment and Disposal	15,818,765
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	2,197,388
R16. Depreciation and Amortization Expenses	2,950,860
R17. Other Operating Expenses	
<b>R18. Total Operating Expenses</b>	<b>\$30,347,493</b>
<b>R19. Operating Income (Loss)</b>	<b>\$413,080</b>

**Nonoperating Revenues**

R20. Investment Income	3,678,906
R21. Rents, Leases, Concessions, and Royalties	42,564

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>	\$3,721,470
<b>Nonoperating Expenses</b>	
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>	\$4,134,550
<b>Capital Contributions</b>	
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>	98,908
R55. <b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>	
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>	\$4,233,458
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$148,042,455
R58.	<b>Adjustment</b>	
R59.	Reason for Adjustment	
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$152,275,913
	<b>Net Position (Deficit)</b>	
R61.	Net Investment in Capital Assets	79,118,045
R62.	Restricted	
R63.	Unrestricted	73,157,868
R64.	<b>Total Net Position (Deficit)</b>	\$152,275,913

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

Fiscal Year: 2024

Form #13

R01. Enterprise Fund Name (Specify) (1 of 3) (Record Completed)

Jail Stores Commissary

**Operating Revenues**

R02. Charges for Services

7,868,067

R03. Other Operating Revenues

R04. **Total Operating Revenues**

\$7,868,067

**Operating Expenses**

R05. Personnel Services

R06. Contractual Services

395,099

R07. Materials and Supplies

3,393,091

R08. General and Administrative Expenses

R09. Depreciation and Amortization Expenses

R10. Other Operating Expenses

187,678

R11. **Total Operating Expenses**

\$3,975,868

R12. **Operating Income (Loss)**

\$3,892,199

**Nonoperating Revenues**

R13. Investment Income

69,823

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>	\$3,962,956

**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>	-5,357,371

**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>	\$-1,394,415
R49. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$1,668,980
R50. <b>Adjustment</b>	
R51. Reason for Adjustment	
R52. <b>Net Position (Deficit), End of Fiscal Year</b>	\$274,565

**Net Position (Deficit)**

R53. Net Investment in Capital Assets	
R54. Restricted	
R55. Unrestricted	274,565

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

\$274,565
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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: 2024

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**

**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**

R12. **Operating Income (Loss)**

**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: 2024

Form #13

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

Sanitation District ▼

**Operating Revenues**

R02. Charges for Services

10,022,024

R03. Other Operating Revenues

R04. **Total Operating Revenues**

\$10,022,024

**Operating Expenses**

R05. Personnel Services

7,293,245

R06. Contractual Services

981,504

R07. Materials and Supplies

2,009,039

R08. General and Administrative Expenses

R09. Depreciation and Amortization Expenses

64,563

R10. Other Operating Expenses

771,052

R11. **Total Operating Expenses**

\$11,119,403

R12. **Operating Income (Loss)**

\$-1,097,379

**Nonoperating Revenues**

R13. Investment Income

655,382

R14. Rents, Leases, Concessions, and Royalties

53,093

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	6,000
R37. Other Nonoperating Expenses	
<b>R38. Total Nonoperating Expenses</b>	<b>\$6,000</b>
<b>R39. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$-394,904</b>

**Capital Contributions**

R40. Federal	
R41. State	
R42. County	
R43. Other Government	
R44. Other Capital Contributions	
<b>R45. Total Capital Contributions</b>	<b>\$0</b>
<b>R46. Transfers In</b>	<b>759,216</b>
<b>R47. Transfers Out</b>	<b>-156,242</b>

**Special and Extraordinary Items**

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

<b>R48. Change in Net Position</b>	<b>\$208,070</b>
<b>R49. Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$3,492,805</b>
<b>R50. Adjustment</b>	
R51. Reason for Adjustment	
<b>R52. Net Position (Deficit), End of Fiscal Year</b>	<b>\$3,700,875</b>

**Net Position (Deficit)**

R53. Net Investment in Capital Assets	2,949,000
R54. Restricted	
R55. Unrestricted	751,875

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

\$3,700,875
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County of San Diego  
 Counties' Financial Transactions Report – Governmental Funds  
 Taxes: Property Taxes and Taxes – Other

Fiscal Year: 2024

Form #15

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Property Taxes</b>						
R01. Countywide Secured and Unsecured	924,505,828					924,505,828
R02. Supplemental Countywide Secured and Unsecured	10,949,734					10,949,734
R03. Less-than-Countywide Secured and Unsecured		79,914,515				79,914,515
R04. Supplemental Less-than-Countywide Secured and Unsecured		869,714				869,714
R05. Property Tax In-Lieu of Vehicle License Fees	558,665,393					558,665,393
R06. Voter-Approved Indebtedness						
R07. Supplemental Voter-Approved Indebtedness						
R08. Prior-Year Secured and Unsecured	11,718,480	402,667				12,121,147
R09. Supplemental Prior-Year Secured and Unsecured	21,120,594	1,615,596				22,736,190
R10. Pass-through Property Taxes (ABX1 26)	112,368,159	1,890,428				114,258,587
R11. Residual Property Taxes (ABX1 26)	67,303,364	5,752,145				73,055,509
R13. Parcel Tax						
R14. Other Property Taxes (Specify)						

**Specify Other Property Taxes**

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R15. <b>Total Property Taxes</b>	\$1,706,631,552	\$90,445,065	\$0	\$0	\$0	\$1,797,076,617
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Taxes – Other</b>						
R16. Sales and Use Taxes	67,133,024					67,133,024
R18. Transportation Tax (Nontransit Purposes)						
R19. Property Transfer	26,169,908					26,169,908
R20. Transient Occupancy Taxes	7,284,484					7,284,484
R21. Timber Yield						
R22. Aircraft	5,364,714					5,364,714
R23. Construction Development Taxes						
R24. Utility Users Tax						
R25. Other Taxes – Other (Specify)	6,685,779	2,601,056	0	0	0	9,286,835

**Specify Other Taxes – Other**

Cannabis Tax	114,737					114,737
Miscellaneous Taxes	6,571,042	2,601,056				9,172,098
Total:						9,286,835

R26. <b>Total Taxes – Other</b>	\$112,637,909	\$2,601,056	\$0	\$0	\$0	\$115,238,965
R27. <b>Total Taxes</b>	\$1,819,269,461	\$93,046,121	\$0	\$0	\$0	\$1,912,315,582

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

Fiscal Year: 2024

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>						
<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	446,057					446,057
R06. Business Licenses	19,617,003					19,617,003
R07. Construction Permits	8,166,007					8,166,007
R08. Road Privileges and Permits	241,383	2,672				244,055
R09. Zoning Permits						
R10. Franchises		13,274,472				13,274,472
R11. Other Licenses, Permits, and Franchises (Specify)	25,651,264	4,379,917				30,031,181

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

CATV Permits	4,597,231					4,597,231	Delete
Hazardous/Biohazard Permits	15,915,172					15,915,172	Delete
Marriage Licenses	3,016,072					3,016,072	Delete
Parkland Dedication Fees	2,122,789	4,379,917				6,502,706	Delete
							Add
Total:						30,031,181	

R12. <b>Total Licenses, Permits, and Franchises</b>	\$54,121,714	\$17,657,061	\$0	\$0	\$0	\$71,778,775
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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: 2024

Form #17

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Fines, Forfeitures, and Penalties</b>						
R01. Vehicle Code Fines	1,833,003					1,833,003
R02. Other Court Fines	14,335,861					14,335,861
R03. Forfeitures and Penalties	2,450,265	2,299,467				4,749,732
R04. Penalties and Costs of Delinquent Taxes	38,209,124	10,585				38,219,709
R05. Other Fines, Forfeitures, and Penalties (Specify)		38,536				38,536

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

Fish and Game Fines		38,536				38,536	Delete
							Add
Total:						38,536	

R06. <b>Total Fines, Forfeitures, and Penalties</b>	\$56,828,253	\$2,348,588	\$0	\$0	\$0	\$59,176,841
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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	128,296,139	33,302,390	2,018,258	1,320,222		164,937,009
R08. Rents, Leases, and Concessions	3,045,767	2,388,374	5,906,634			11,340,775
R09. Royalties		79,952				79,952
R10. Other Revenue from Use of Money and Property (Specify)						

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

								Add
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R11. <b>Total Revenue from Use of Money and Property</b>	\$131,341,906	\$35,770,716	\$7,924,892	\$1,320,222	\$0	\$176,357,736
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**County of San Diego**  
**Counties' Financial Transactions Report – Governmental Funds**  
**Intergovernmental – State**

**Fiscal Year: 2024**

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		74,726,261				74,726,261
R02. Motor Vehicle In-Lieu Tax	3,408,711					3,408,711
R03. 1991 Realignment Revenue						
R04. 2011 Realignment Revenue	72,084,965					72,084,965
R05. Other State In-Lieu Taxes		41,814				41,814
R06. Highway Property Rentals						
R07. Public Assistance Administration (Include CALWORKS Admin.)	385,491,360					385,491,360
R08. Public Assistance Programs (Include CALWORKS Program)	166,002,255					166,002,255
R09. Realignment for Social Services	131,613,550					131,613,550
R10. Aid for Agriculture	10,475,950					10,475,950
R11. Aid for Construction		506,738		3,072,098		3,578,836
R12. Aid for Corrections	43,764,686					43,764,686
R13. Aid for County Fairs						
R14. Aid for Disaster						
R15. Homeowners' Property Tax Relief	4,268,948	332,174				4,601,122
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	4,833,674					4,833,674
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	5,292,440					5,292,440

R23. Tobacco Tax – AB 75/Prop. 99						
R24. Public Safety – Prop. 172	162,084,772	443,123,209		3,800,577		609,008,558
R25. Public Safety – 2011						
<b>Health Programs</b>						
R26. Aid for Mental Health	253,147,990					253,147,990
R27. Realignment for Mental Health	465,793,922					465,793,922
R28. Medically Indigent Adult (MIA)						
R29. Alcohol and Drug Abuse	3,060,069					3,060,069
R30. Realignment for Health Services	1,916,830					1,916,830
R31. Other Health Programs (Specify)	17,915,518					17,915,518

**Specify Other Health Programs**

AIDS State Grant	2,355,892					2,355,892	Delete
Other Aid for Health	667,205					667,205	Delete
State Aid Title XIX (Child Health & Disability)	14,892,421					14,892,421	Delete
							Add
<b>Total:</b>						<b>17,915,518</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		205,451				205,451
R35. Stabilization						
R36. Veterans Affairs Programs	972,419					972,419
R37. Sheriff Boating Safety						
R38. Victim Witness Programs	1,417,454					1,417,454
R39. Child Support Service						
R40. Civil Defense						
R41. Aging Programs	12,324,353					12,324,353
R42. Law Enforcement	7,266,541					7,266,541
R43. Other State – Other (Specify)	96,977,723	1,818,015		6,137,686		104,933,424

**Specify Other State – Other**

California Aid to Airports Program (CAAP)		50,000				50,000	Delete
Auto Insurance Fraud/Theft	19,594,992					19,594,992	Delete
CalRecycle (SB1383)		26,980				26,980	Delete
COVID-19 California Disaster Assistance Act	182,214					182,214	Delete
Miscellaneous State Aid	65,478,866	1,741,035		6,137,686		73,357,587	Delete
Prop 47 Grant Program	999,808					999,808	Delete
Prop 56 Tobacco Tax	2,660,450					2,660,450	Delete
State Aid Workers Comp Fund	8,061,393					8,061,393	Delete
							Add
Total:						104,933,424	

R44. <b>Total Intergovernmental – State</b>	\$1,850,169,130	\$520,753,662	\$0	\$13,010,361	\$0	\$2,383,933,153
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**County of San Diego**  
**Counties' Financial Transactions Report – Governmental Funds**  
**Intergovernmental – Federal**

**Fiscal Year: 2024**

Form #19

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Intergovernmental – Federal</b>						
R01. Public Assistance Administration	399,152,791					399,152,791
R02. Public Assistance Programs	153,821,458	233,881,295				387,702,753
R03. Health Administration	15,007,724					15,007,724
R04. Aid for Construction						
R05. Aid for Disaster	4,373,224					4,373,224
R06. Forest Reserve Revenue		160,965				160,965
R07. In-Lieu Taxes	12,123,096	1,757				12,124,853
<b>Federal – Other</b>						
R08. Workforce Investment Act (WIA)						
R09. Community Development Block Grant	5,905,762	483,804		1,058,817		7,448,383
R10. Health and Mental Health Grants	337,835,350					337,835,350
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)	25,168					25,168
R13. DEA Programs/Drug and Alcohol Programs	19,757,536					19,757,536
R14. DA Programs – Family/Child		237,872				237,872
R15. Grazing						
R16. Aging Programs	28,242,852					28,242,852
R17. Senior Citizens Programs	1,563,585					1,563,585
R18. Road Projects		2,312,346				2,312,346
R19. Law Enforcement	28,692,945	2,186,639				30,879,584
R20. Other Federal – Other (Specify)	328,025,481	2,737,642		6,402,816		337,165,939

**Specify Other Federal – Other**

COVID-19 HEALTH DISPARITIES (FED HHS 97.036)	10,420,257					10,420,257	Delete
Federal aid for plants and animal disease	3,634,415					3,634,415	Delete
COVID-19 ARPA CSLFRF (Fed Treasury 21.027)	247,599,301	754,613		9,707		248,363,621	Delete
COVID-19 ARPA Emergency Connectivity Fund (FED FCC)		1,028,399				1,028,399	Delete
COVID-19 CHW PH RESPONSE AND RESILIENT (FED HI)	909,666					909,666	Delete
COVID-19 Emergency Rental Assistance Program ERAP (F)	400,093					400,093	Delete
COVID-19 HIV Prevention Activities_Health Department Ba	13,839,267			6,393,109		20,232,376	Delete
COVID-19 IMMUNIZATION GRANTS (FED HHS 93.268)	6,125,909					6,125,909	Delete
COVID-19 LATCF (FED TREASURY 21.032)	156,782					156,782	Delete
COVID-19 LTC OMB TITLE XX ELDER JUSTICE PROG	505,052					505,052	Delete
COVID-19 MEDICAL RES CORP SMALL GRANT PG (HHS	59,688					59,688	Delete
COVID-19 PREVENTIVE HEALTH SVCS (FED HHS 93.97)	504,483					504,483	Delete
COVID-19 Public Assistance Grants (Fed DHS 97.036)	33,731,920					33,731,920	Delete
COVID-19 Public Health Emergency Response Awards (Fed	2,256,115					2,256,115	Delete
COVID-19 SAMHSA (HHS 93.958)	49,608					49,608	Delete
COVID-19 Special Programs for the Aging_Title III Part C_N	992,041					992,041	Delete
COVID-19 STRENGTHEN PH SY (FED HHS 93.421)	130,234					130,234	Delete
COVID-19 SUBSTANCE ABUSE PREV AND TRTMT (FED	2,883,451					2,883,451	Delete
COVID-19 TARGETED CAS MGMT TCM (Fed HHS 93.778	220,768					220,768	Delete
COVID-19 TITLE III E FMLY CAREGIVER (FED HHS 93.05	411,914					411,914	Delete
COVID-19 Title III Part D Disease Prevention (FED HHS 93	49,346					49,346	Delete
COVID-19 TITLE IIIB SUPPORTIVE SVCS (FED HHS 93.0	325,539					325,539	Delete
COVID-19 TITLE VII A OMBUDSMAN (FED HHS 93.042)	27,975					27,975	Delete
Nation Hwy Safety Programs	1,474,817					1,474,817	Delete
Other - Federal	1,316,840	954,630				2,271,470	Delete
							Add
						Total:	337,165,939

R21. **Total Intergovernmental – Federal**

\$1,334,526,972	\$242,002,320	\$0	\$7,461,633	\$0	\$1,583,990,925
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County of San Diego  
 Counties' Financial Transactions Report – Governmental Funds  
 Other In-Lieu Taxes and Intergovernmental – Other

Fiscal Year: 2024

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	13,544,324	2,060,867	<input type="text"/>	398	<input type="text"/>	15,605,589
R03. Redevelopment/Housing	15,326,809	5,079,693	<input type="text"/>	<input type="text"/>	<input type="text"/>	20,406,502
R04. Special Districts/Joint Power Authority (JPA)	2,034,643	<input type="text"/>	<input type="text"/>	16,735,066	<input type="text"/>	18,769,709
R05. Other Intergovernmental – Other (Specify)	348	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	348

**Specify Other Intergovernmental – Other**

<input type="text" value="Other Intergovernmental - Other"/>	348	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	348	<input type="button" value="Delete"/>
<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"/>
Total:						348	

R06. <b>Total Intergovernmental – Other</b>	\$30,906,124	\$7,140,560	\$0	\$16,735,464	\$0	\$54,782,148
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**County of San Diego**  
**Counties' Financial Transactions Report – Governmental Funds**  
**Charges for Current Services**

**Fiscal Year: 2024**

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	38,015,523					38,015,523
R02. Property Tax Administrative Fees	14,381,401	0	0	0	0	14,381,401
R03. Cities	6,797,593					6,797,593
R04. Redevelopment Agencies	6,713,860					6,713,860
R05. Special Districts	869,948					869,948
R06. Auditing and Accounting Fees	19,626,651					19,626,651
R07. Communication Services	1,031,008					1,031,008
R08. Election Services	6,325,449					6,325,449
R09. Legal Services	20,276,815					20,276,815
R10. Planning and Engineering Services	20,995,308	7,105,445				28,100,753
R11. Agricultural Services	419					419
R12. Civil Process Services	1,568,137					1,568,137
R13. Court Fees and Costs	6,852,198					6,852,198
R14. Booking Fees						
R15. Estate Fees	950,818					950,818
R16. Humane Services	1,690,416					1,690,416
R17. Law Enforcement Services	180,207,219					180,207,219
R18. Recording Fees	18,878,276					18,878,276
R19. Road and Street Services	1,953,894	17,877,101				19,830,995
R20. Health Fees	5,826,087	96,513				5,922,600
R21. Mental Health Services						
R22. California Children's Services						

R23. Sanitation Services	13,797,632	4,681,405				18,479,037
R24. Institutional Care and Services	74,314,661	10,159,213		4,685,758		89,159,632
R25. Library Services		226,294				226,294
R26. Parks and Recreation Fees	7,559,137	1,123,972				8,683,109
<b>Charges for Current Services – Other</b>						
R27. Personnel Services	3,404,699					3,404,699
R28. Building Maintenance and Grounds Services	1,282,309					1,282,309
R29. Administrative Services						
R30. Other Charges for Current Services – Other (Specify)	28,172,620	9,434,743		1,304,458		38,911,821

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

AB 2890 Recovered Expenses	16,559,598					16,559,598	Delete
Coroner Services	106,137					106,137	Delete
CSA - Emergency Medical Services		128,818				128,818	Delete
Flood - Special Drainage Fees reimbursements		1,018,841				1,018,841	Delete
Harmony Grove - charges to county property owners				1,304,458		1,304,458	Delete
Miscellaneous Current Services	1,396,695					1,396,695	Delete
Other Services to Government	10,110,190	8,287,084				18,397,274	Delete
							Add
Total:						38,911,821	

R31. <b>Total Charges for Current Services</b>	\$467,110,677	\$50,704,686	\$0	\$5,990,216	\$0	\$523,805,579
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**County of San Diego**  
**Counties' Financial Transactions Report – Governmental Funds**  
**Miscellaneous Revenues and Total Revenues**

**Fiscal Year: 2024**

Form #22

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Miscellaneous Revenues</b>						
R01. Other Sales	52,022	387,417				439,439
R02. Tobacco Settlement		37,760,908				37,760,908
R03. Welfare Repayments	1,737,680					1,737,680
R04. Cancelled Warrants						
R05. Development Impact Fees						
R06. Other Miscellaneous Revenues (Specify)	71,167,049	4,262,813	4,968,713	395,197		80,793,772

**Specify Other Miscellaneous Revenues**

Third Party Recoveries	976					976	Delete
Moderization of the Assessor Recorder County Clerk El Cajc				395,197		395,197	Delete
Other Misc. Revenue	65,755,167	3,403,042				69,158,209	Delete
Recovered Expenditures	5,410,906	859,771	4,968,713			11,239,390	Delete
							Add
<b>Total:</b>						<b>80,793,772</b>	

R07. <b>Total Miscellaneous Revenues</b>	\$72,956,751	\$42,411,138	\$4,968,713	\$395,197	\$0	\$120,731,799
R08. <b>Total Revenues</b>	\$5,817,230,988	\$1,011,834,852	\$12,893,605	\$44,913,093	\$0	\$6,886,872,538

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

Fiscal Year: 2024

Form #23

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Legislative and Administrative</b>						
R01. Board of Supervisors	14,729,350					14,729,350
R02. Clerk of the Board	5,124,207					5,124,207
R03. Administrative Officer	12,441,343					12,441,343
R04. Council of Governments						
R05. Other Legislative and Administrative	25,683,651					25,683,651
R06. <b>Total Legislative and Administrative</b>	57,978,551					57,978,551
<b>Finance</b>						
R07. Auditor-Controller	42,180,037	5,563,584				47,743,621
R08. Treasurer-Tax Collector	22,734,536	133,184				22,867,720
R09. Assessor	54,662,422					54,662,422
R10. Purchasing Agent						
R11. Other Finance	118,566,000					118,566,000
R12. <b>Total Finance</b>	238,142,995	5,696,768				243,839,763
<b>Counsel</b>						
R13. County Counsel	40,027,831					40,027,831
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. <b>Total Counsel</b>	40,027,831					40,027,831
R17. Personnel	36,503,790					36,503,790
R18. Elections	34,167,126					34,167,126

R19. Communications	5,173,351	255,871				5,429,222
R20. Property Management	9,259,042					9,259,042
<b>Plant Acquisition</b>						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition		136,744		3,458,709		3,595,453
R24. <b>Total Plant Acquisition</b>		136,744		3,458,709		3,595,453
R25. Promotion	13,521,632					13,521,632
R26. Other General Government	9,333,699		5,942,923			15,276,622
R27. <b>Total General Government</b>	\$444,108,017	\$6,089,383	\$5,942,923	\$3,458,709	\$0	\$459,599,032

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

Fiscal Year: 2024

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)	10,634,557					10,634,557
R04. County Clerk						
R05. Grand Jury (Including Audit)	475,518					475,518
R06. District Attorney – Prosecution	247,574,824	177,739				247,752,563
R07. Child Support Services	47,734,368					47,734,368
R08. Public Defender	127,859,432					127,859,432
R09. Court Appointed Counsel						
R10. Other Judicial	1,686,259					1,686,259
R11. <b>Total Judicial</b>	492,962,022	177,739				493,139,761
R12. <b>Police Protection</b>	703,778,064	358,228				704,136,292
<b>Detention and Correction</b>						
R13. Adult Detention	433,371,876	4,644,138				438,016,014
R14. Juvenile Detention	80,168,264					80,168,264
R15. Probation	167,117,119					167,117,119

R16. Other Detention and Correction						
R17. <b>Total Detention and Correction</b>	680,657,259	4,644,138				685,301,397
R18. <b>Fire Protection</b>	67,232,384	17,328,893				84,561,277
R19. <b>Flood Control – Soil and Water Conservation</b>	15,475,437	11,742,828				27,218,265

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Protective Inspection</b>						
R20. Agricultural Commissioner	23,145,427	41,799				23,187,226
R21. Building Inspector						
R22. Livestock Inspector						
R23. Sealer of Weights and Measures	5,849,517					5,849,517
R24. Other Protective Inspection						
R25. <b>Total Protective Inspection</b>	28,994,944	41,799				29,036,743
<b>Protection – Other</b>						
R26. LAFCO	581,074					581,074
R27. Recorder	18,085,906					18,085,906
R28. Coroner	17,228,699					17,228,699
R29. Emergency Services	33,655,140					33,655,140
R30. Planning and Zoning	50,632,789					50,632,789
R31. Humane Services (Pound)	10,713,010					10,713,010
R32. Other Protection – Other	6,393,644	7,240				6,400,884
R33. <b>Total Protection – Other</b>	137,290,262	7,240				137,297,502
R34. <b>Total Public Protection</b>	\$2,126,390,372	\$34,300,865	\$0	\$0	\$0	\$2,160,691,237



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

Fiscal Year: 2024

Form #25

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Public Ways and Facilities</b>						
R01. Roads	6,353,342	108,325,735				114,679,077
R02. Transportation Terminals						
R03. Transportation Systems						
R04. Parking Facilities						
R05. Other Public Ways and Facilities				229,831		229,831
R06. <b>Total Public Ways and Facilities</b>	\$6,353,342	\$108,325,735	\$0	\$229,831	\$0	\$114,908,908
<b>Health</b>						
R07. Public Health	364,345,080					364,345,080
R08. Medical Care	73,637,995	23,162,844				96,800,839
R09. Mental Health	717,116,413					717,116,413
R10. Drug and Alcohol Abuse Services	205,584,560					205,584,560
R11. Other Health						
R12. <b>Total Health</b>	\$1,360,684,048	\$23,162,844	\$0	\$0	\$0	\$1,383,846,892
R13. <b>Sanitation</b>	520	21,807,024				21,807,544

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

Fiscal Year: 2024

Form #26

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Welfare</b>						
R01. Administration	216,632,112	245,338,256				461,970,368
R02. Aid Programs Cash	634,867,986					634,867,986
R03. Other Welfare						
R04. <b>Total Welfare</b>	851,500,098	245,338,256				1,096,838,354
<b>Social Services</b>						
R05. Administration and Programs	620,303,261					620,303,261
R06. Other Social Services						
R07. <b>Total Social Services</b>	620,303,261					620,303,261
<b>General Relief</b>						
R08. Aid to Indigents	3,197,522					3,197,522
R09. Indigent Burials						
R10. Other General Relief						
R11. <b>Total General Relief</b>	3,197,522					3,197,522
R12. <b>Care of Court Wards</b>	6,989,389					6,989,389
R13. <b>Veterans Services</b>	15,124,682					15,124,682
<b>Public Assistance – Other</b>						
R14. Workforce Investment Act (WIA)						
R15. Other Public Assistance – Other	123,744,100	45,287,313				169,031,413
R16. <b>Total Public Assistance – Other</b>	123,744,100	45,287,313				169,031,413

R17. **Total Public Assistance**

\$1,620,859,052	\$290,625,569	\$0	\$0	\$0	\$1,911,484,621
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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: 2024

Form #27

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Education</b>						
R01. School Administration						
R02. Library Services		62,979,581				62,979,581
R03. Agricultural Education	1,073,318					1,073,318
R04. Other Education						
R05. <b>Total Education</b>	\$1,073,318	\$62,979,581	\$0	\$0	\$0	\$64,052,899
<b>Recreation and Cultural Services</b>						
R06. Recreation Facilities	61,887,233	4,139,106				66,026,339
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>	\$61,887,233	\$4,139,106	\$0	\$0	\$0	\$66,026,339

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

Fiscal Year: 2024

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	53,958,692	1,028,500				54,987,192
R01. Other Principal Payments on Long-Term Debt	18,427,942	17,002,893	66,765,000			102,195,835
R02. Interest Payments on Long-Term Debt	10,004,324	15,609,457	17,502,735			43,116,516
R03. Principal and Interest on Short-Term Notes and Warrants	156,713					156,713
R04. Other Debt Service			992,914			992,914
R05. <b>Total Debt Service</b>	82,547,671	33,640,850	85,260,649	0	0	201,449,170
<b>Capital Outlay</b>						
R06. General Government	34,781,464			257,878,812		292,660,276
R07. Public Protection	88,198,183	4,974,135				93,172,318
R08. Public Ways and Facilities		53,420,377		360,553		53,780,930
R09. Health and Sanitation	1,133,372	37,809				1,171,181
R10. Public Assistance	363,325					363,325
R11. Education		326,037				326,037
R12. Recreation and Cultural Services	1,104,909					1,104,909
R13. <b>Total Capital Outlay</b>	125,581,253	58,758,358	0	258,239,365	0	442,578,976
R14. <b>Total Expenditures</b>	\$5,829,484,826	\$643,829,315	\$91,203,572	\$261,927,905	\$0	\$6,826,445,618

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

Fiscal Year: 2024

Form #29

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	-12,253,838	368,005,537	-78,309,967	-217,014,812		60,426,920
<b>Other Financing Sources (Uses)</b>						
R01.5 Lease Financing	48,597,000					48,597,000
R02. Long-Term Debt - Bonds, COP, and Other Agency Debt		24,529,177	3,420,000	134,679,141		162,628,318
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			18,780,629			18,780,629
R06. Discount on Bonds Issued						
R07. Payment to Refunded Bond Escrow Agent						
R08. Demand Bonds						
R09. Proceeds from Sale of Capital Assets	229,121	5,009,450				5,238,571
R11. Insurance Recoveries						
R12. Transfers In	465,590,407	59,053,971	75,772,452	178,154,725		778,571,555
R13. Transfers Out	-310,977,951	-472,570,217				-783,548,168
R13.5 Other Financing Sources (Uses) – Other						
R14. <b>Total Other Financing Sources (Uses)</b>	203,438,577	-383,977,619	97,973,081	312,833,866	0	230,267,905
<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>	191,184,739	-15,972,082	19,663,114	95,819,054	0	290,694,825
R19.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$2,817,915,090	\$914,949,838	\$11,779,399	\$164,156	\$0	\$3,744,808,483
R20.	Adjustment	-9,349,854	38,525				-9,311,329
R21.	Reason for Adjustment	Inventory	Inventory				
R22.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	2,999,749,975	899,016,281	31,442,513	95,983,210	0	4,026,191,979

**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: 2024

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	885,184,000			
R02.	Plan Members	201,782,000			
R03.	Private Contributions				
R04.	Contributions to Pooled Investments		14,427,769,000		
R05.	Other Contributions				19,001,114,000
R06.	<b>Total Contributions</b>	<b>\$1,086,966,000</b>	<b>\$14,427,769,000</b>	<b>\$0</b>	<b>\$19,001,114,000</b>
Investment Income (Loss)					
R07.	Net Appreciation (Depreciation) in Fair Value of Investments	1,479,312,000	-6,332,000		
R08.	Interest	11,152,000	556,771,000	131,000	46,814,000
R09.	Dividends	81,349,000			
R10.	Other Investment Income	165,848,000			
R11.	(Investment Expense)	-23,556,000	-829,000		
Securities Lending Income (Loss)					
R12.	Securities Lending Income	2,000,000			
R13.	(Securities Lending Expense)				
R14.	<b>Net Securities Lending Income (Loss)</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
R15.	<b>Net Investment Income (Loss)</b>	<b>\$1,716,105,000</b>	<b>\$549,610,000</b>	<b>\$131,000</b>	<b>\$46,814,000</b>
R15.5	Tax Revenues				
R16.	Receipts from Depositors				
R17.	Other Additions	103,286,000		2,375,000	



R18.	<b>Total Additions</b>	\$2,906,357,000	\$14,977,379,000	\$2,506,000	\$19,047,928,000
	<b>Deductions</b>				
R19.	Benefit Payments	1,012,451,000			
R20.	Refunds of Contributions	8,904,000			
R21.	Administrative Expenses	19,544,000	7,113,000	4,000	
R22.	Payments to and for Depositors				
R23.	Distributions from Pooled Investments		14,746,210,000		
R24.	Other Deductions			876,000	19,040,364,000
R25.	<b>Total Deductions</b>	\$1,040,899,000	\$14,753,323,000	\$880,000	\$19,040,364,000
R26.	<b>Change in Net Position</b>	\$1,865,458,000	\$224,056,000	\$1,626,000	\$7,564,000
R27.	Net Position (Deficit), Beginning of Fiscal Year	\$15,819,290,000	\$10,759,232,000	\$-6,749,000	\$271,049,000
R28.	Adjustment				
R29.	Reason for Adjustment				
R30.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$17,684,748,000	\$10,983,288,000	\$-5,123,000	\$278,613,000

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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>	\$109,000,000
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	51,750,000
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>	\$57,250,000
R22. Principal Payable, Current Portion	57,250,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$0
R24. Interest Paid in Current Fiscal Year	4,948,995

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

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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>	\$168,990,000
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	15,015,000
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>	\$153,975,000
R22. Principal Payable, Current Portion	13,605,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$140,370,000
R24. Interest Paid in Current Fiscal Year	9,735,780

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

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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>	\$92,366,108
R16. Adjustment to Principal in Current Fiscal Year	5,992,561
R17. Reason for Adjustment to Principal in Current Fiscal Year	FY24 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>	\$98,358,669
R22. Principal Payable, Current Portion	0
R23. <b>Principal Payable, Noncurrent Portion</b>	\$98,358,669
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:** *FY24 accretion on 2006BCD CABS*

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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>	\$56,808,909
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	6,180,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	996,382
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$49,632,527
R22. Principal Payable, Current Portion	6,500,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$43,132,527
R24. Interest Paid in Current Fiscal Year	2,375,600



R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

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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>	\$93,726,179
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	4,470,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	1,129,314
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$88,126,865
R22. Principal Payable, Current Portion	4,700,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$83,426,865
R24. Interest Paid in Current Fiscal Year	3,888,355

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

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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>	\$403,517,725
R16. Adjustment to Principal in Current Fiscal Year	2,348,962
R17. Reason for Adjustment to Principal in Current Fiscal Year	FY24 accretion on 2019 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	16,780,000
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>	\$385,635,798
R22. Principal Payable, Current Portion	7,630,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$378,005,798
R24. Interest Paid in Current Fiscal Year	15,529,750

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: FY24 accretion on 2019 CABs*

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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>	\$8,616,390
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	2,880,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	368,396
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$5,367,994
R22. Principal Payable, Current Portion	3,015,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$2,352,994
R24. Interest Paid in Current Fiscal Year	320,600

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

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R03. Purpose of Debt (8 of 11) (Record Completed)	Series 2020A (Tax Exempt) CAC Waterfront Parl
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>	\$23,605,895
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	710,000
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>	\$22,736,900
R22. Principal Payable, Current Portion	750,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$21,986,900
R24. Interest Paid in Current Fiscal Year	723,213



R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

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R03. Purpose of Debt (9 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>	\$21,865,000
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	980,000
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>	\$20,885,000
R22. Principal Payable, Current Portion	990,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$19,895,000
R24. Interest Paid in Current Fiscal Year	468,179

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

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R03. Purpose of Debt (10 of 11) (Record Completed)	Series 2021 Youth Transition Campus (Green Bc ▼)
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>	<b>\$63,104,205</b>
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	770,000
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>	<b>\$61,837,065</b>
R22. Principal Payable, Current Portion	810,000
R23. <b>Principal Payable, Noncurrent Portion</b>	<b>\$61,027,065</b>
R24. Interest Paid in Current Fiscal Year	2,437,700

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

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R03. Purpose of Debt (11 of 11) (Record Completed)	Series 2023 County Pub Hlth Lab & Cap Inprov (▼)
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	2023
R10. Beginning Maturity Year	2027
R11. Ending Maturity Year	2053
R12. Principal Authorized	160,910,000
R13. Principal Issued to Date	160,910,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	
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	160,910,000
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	18,780,947
R19. Principal Paid in Current Fiscal Year	0
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	341,484
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$179,349,463
R22. Principal Payable, Current Portion	0
R23. <b>Principal Payable, Noncurrent Portion</b>	\$179,349,463
R24. Interest Paid in Current Fiscal Year	2,279,558

R25. Principal Delinquent, End of Fiscal Year

R26. Interest Delinquent, End of Fiscal Year

R27. Amount Held in Reserve

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	<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	56,808,909	0	6,180,000	49,632,527	6,500,000	43,132,527
2019 Justice Facilities Ref of 97 Central Jail	2019	8,616,390	0	2,880,000	5,367,994	3,015,000	2,352,994
Series 2020A (Tax Exempt) CAC Waterfront Park	2020	23,605,895	0	710,000	22,736,900	750,000	21,986,900
Series 2020B (Federally Taxable) Cedar & Kettner Development	2020	21,865,000	0	980,000	20,885,000	990,000	19,895,000
Series 2021 Youth Transition Campus (Green Bonds)	2021	63,104,205	0	770,000	61,837,065	810,000	61,027,065
Series 2023 County Pub Hlth Lab & Cap Inprov (Green Bonds)	2023	0	160,910,000	0	179,349,463	0	179,349,463
<b>Pension Obligation Bonds</b>							
POB 2008 Refunding	2008	168,990,000	0	15,015,000	153,975,000	13,605,000	140,370,000
POB Series 2004	2004	109,000,000	0	51,750,000	57,250,000	57,250,000	0
<b>Revenue Bonds</b>							



2006 Tobacco Settlement Asset Backed Bonds	2006	92,366,108	0	0	98,358,669	0	98,358,669
2016 COC Refunding of 2009 COC	2016	93,726,179	0	4,470,000	88,126,865	4,700,000	83,426,865
Series 2019 TSAB Refunding Bonds	2019	403,517,725	0	16,780,000	385,635,798	7,630,000	378,005,798
<b>Total Governmental Debt:</b>		<b>\$1,041,600,411</b>	<b>\$160,910,000</b>	<b>\$99,535,000</b>	<b>\$1,123,155,281</b>	<b>\$95,250,000</b>	<b>\$1,027,905,281</b>

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Form #31

R01. Purpose of Debt (1 of 4) (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>	\$365,021
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	97,329
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$267,692
R19. Principal Outstanding, Current Portion	84,724
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$182,968
R21. Interest Paid in Current Fiscal Year	0
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

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Form #31

R01. Purpose of Debt (2 of 4) (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>	\$20,881
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	6,509
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$14,372
R19. Principal Outstanding, Current Portion	6,950
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$7,422
R21. Interest Paid in Current Fiscal Year	1,416
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

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Form #31

R01. Purpose of Debt (3 of 4) (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>	\$9,976,880
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	2,392,230
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$7,584,650
R19. Principal Outstanding, Current Portion	2,458,974
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$5,125,676
R21. Interest Paid in Current Fiscal Year	278,355
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: 2024**

Form #31

R01. Purpose of Debt (4 of 4) (Record Completed)	SDCFPD CalPERS UAL Prepay Project Loan
R02. Nature of Revenue Pledged	To cover portion of UAL to CalPERS
R03. Debt Type	Loans
R04. Fund Type	Governmental
R06. Year of Issue	2024
R07. Beginning Maturity Year	2024
R08. Ending Maturity Year	2041
R09. Principal Authorized	1,717,499
R10. Principal Received to Date	1,717,499
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	
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	1,717,499
R16. Principal Paid in Current Fiscal Year	66,302
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$1,651,197
R19. Principal Outstanding, Current Portion	69,319
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$1,581,878
R21. Interest Paid in Current Fiscal Year	76,549
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: 2024**

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	20,881	0	6,509	14,372	6,950	7,422
SDCFPD CalPERS UAL Prepay Project Loan	2024	0	1,717,499	66,302	1,651,197	69,319	1,581,878
<b>Other</b>							
Motorola Solutions	2017	9,976,880	0	2,392,230	7,584,650	2,458,974	5,125,676
<b>Total Governmental Debt:</b>		<b>\$9,997,761</b>	<b>\$1,717,499</b>	<b>\$2,465,041</b>	<b>\$9,250,219</b>	<b>\$2,535,243</b>	<b>\$6,714,976</b>
<b>Internal Service</b>							
<b>Loans</b>							
SDG&E On-Bill Financing Loans - Energy Efficiency Projects	2013	365,021	0	97,329	267,692	84,724	182,968
<b>Total Internal Service Debt:</b>		<b>\$365,021</b>	<b>\$0</b>	<b>\$97,329</b>	<b>\$267,692</b>	<b>\$84,724</b>	<b>\$182,968</b>

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

Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2024**

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>	\$768,503
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	157,581

R24.5	Principal Refinanced in Current Fiscal Year	
R25.	<b>Principal Paid to Date</b>	\$1,069,812
R26.	<b>Principal Outstanding, End of Fiscal Year</b>	\$610,922
R27.	Principal Outstanding, Current Portion	158,388
R28.	<b>Principal Outstanding, Noncurrent Portion</b>	\$452,534
R29.	Interest Paid in Current Fiscal Year	6,923
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	
2025	158,388	6,117	164,505	Delete
2026	159,972	4,533	164,505	Delete
2027	161,572	2,933	164,505	Delete
2028	130,990	1,318	132,308	Delete
				Add Year
<b>Total Estimated Payments</b>	\$610,922	\$14,901	\$625,823	

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

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2024

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	21,804
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	
2025	0	22,458	22,458	Delete
2026	0	23,132	23,132	Delete
2027	0	23,826	23,826	Delete
2028	0	24,540	24,540	Delete
2029	0	25,277	25,277	Delete
<b>Fiscal Year(s) (YYYY-YYYY)</b>				
	Principal	Interest	Total Debt Service	
2030-2034	3,565	134,658	138,223	Delete
2035-2039	29,572	130,667	160,239	Delete
2040-2044	77,126	108,634	185,760	Delete
2045-2049	156,640	58,707	215,347	Delete
2050-2050	22,097	1,067	23,164	Delete
				Add Year
<b>Total Estimated Payments</b>	<b>\$289,000</b>	<b>\$552,966</b>	<b>\$841,966</b>	

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

Back to Form: Construction Financing

**Fiscal Year: 2024**

Summary Form #32

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion
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>		\$289,000	\$0	\$0	\$289,000	\$0	\$289,000

State Financing							
<b>Governmental</b>							
<b>Loans</b>							
Low Income Housing	1997	768,503	0	157,581	610,922	158,388	452,534
<b>Total Governmental Debt:</b>		\$768,503	\$0	\$157,581	\$610,922	\$158,388	\$452,534

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

Go to Report: Detail Summary of Lease Obligations

**Fiscal Year: 2024**

Form #33

R01. Purpose of Debt (1 of 1) (Record Completed)	<input type="text" value="Julian-Cuyamaca Fire Station"/>
R02. Debt Type	<input type="text" value="Lease"/>
R03. Fund Type	<input type="text" value="Governmental"/>
R05. Name of Lessor	<input type="text" value="Municipal Finance Corporation"/>
R06. Name of Person or Organization	<input type="text" value="Municipal Finance Corporation"/>
R07. Original Debt Term (years)	<input type="text" value="14"/>
R08. Beginning Maturity Year (YYYY)	<input type="text" value="2022"/>
R09. Ending Maturity Year (YYYY)	<input type="text" value="2036"/>
R10. Initial Debt Obligation	<input type="text" value="1,760,989"/>
R11. Principal Unspent	<input type="text"/>

	Principal	Interest	Total Future Payments
R12. <b>Beginning Balances of Current Fiscal Year</b>	\$1,181,785	\$305,079	\$1,486,864
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	39,203		39,203
R15. Interest Paid in Current Fiscal Year		22,749	22,749
R16. Adjustments in Current Fiscal Year			
R17. <b>Ending Balances of Current Fiscal Year</b>	\$1,142,582	\$282,330	\$1,424,912
R18. Ending Balances, Current Portion	80,685	43,220	123,905
R19. <b>Ending Balances, Noncurrent Portion</b>	\$1,061,897	\$239,110	\$1,301,007
R20. Reason for Adjustment to Principal			
R21. Reason for Adjustment to Interest			

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: 2024**

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)
<b>Governmental</b>						
<b>Lease</b>						
Julian-Cuyamaca Fire Station	Municipal Finance Corporation	39,203	22,749	1,424,912	80,685	1,061,897
<b>Total Governmental Debt:</b>		\$39,203	\$22,749	\$1,424,912	\$80,685	\$1,061,897



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

Go to Report: Debt Summary

**Fiscal Year: 2024**

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)	142,242,730		
R02. Other Long-Term Debt	2,821,361		
R03. Construction Financing	186,308		
R04. Lease Obligations (Purchase Agreements)	61,952		
R05. <b>Total Debt Payments from Debt Forms</b>	<b>\$145,312,351</b>	<b>\$0</b>	<b>\$0</b>
R06. <b>Debt Service</b>	145,312,351		
R07. <b>Difference</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
R08. Reason for Difference			

County of San Diego  
 Counties' Financial Transactions Report  
 Debt Summary

Fiscal Year: 2024

Summary Form #30-33

	Governmental Funds		Proprietary Funds	
	Principal Paid in CY	Interest Paid in CY	Internal Service Interest Paid in CY	Enterprise Interest Paid in CY
<b>Long-Term Debt</b>				
R01. Total Certificates of Participation	11,520,000	8,604,850		
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds	66,765,000	14,684,775		
R04. Total Revenue Bonds	21,250,000	19,418,105		
R05. Total Other Agency Debt				
R06. <b>Total Long-Term Debt</b>	99,535,000	42,707,730		
<b>Other Long-Term Debt</b>				
R07. Total Loans	72,811	77,965		
R08. Total Notes				
R09. Total Other - Leases (<10 years)	2,392,230	278,355		
R10. <b>Total Other Long-Term Debt</b>	2,465,041	356,320		
<b>Construction Financing</b>				
R11. Total Loans	157,581	6,923		
R12. Total Notes				
R13. Total Other		21,804		
R14. <b>Total Construction Financing</b>	157,581	28,727		
<b>Lease Obligations</b>				
R16. Total Leases	39,203	22,749		
R18. Total Other Contracts				
R19. <b>Total Lease Obligation</b>	39,203	22,749		

R20. <b>Total Debt Payments from Debt Forms</b>	102,196,825	43,115,526		
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<b>Debt Service</b>	<b>Principal Payments</b>	<b>Interest Payments</b>
R21. Principal Payments on Long Term Debt	102,157,622	
R22. Interest Payments on Long-Term Debt		43,115,526
R23. Lease Obligations (Purchase Agreements)	39,203	
R24. <b>Total</b>	102,196,825	43,115,526

**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: 2024

Form #35

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	2,942,319,435	943,720,000	31,353,416	137,271,388		4,054,664,239
R02. Investments						
R03. Accounts Receivable (net)	106,487,043	23,357,615				129,844,658
R04. Taxes Receivable	176,633,781	1,106,000				177,739,781
R05. Interest Receivable (net)	36,094,932	17,379,452	71,964			53,546,348
R05.5 Leases Receivable	3,734,000	9,432,000				13,166,000
R07. Due from Other Funds	152,078,928	11,518,414		28,131,786		191,729,128
R08. Due from Other Governments	977,737,527	185,107,225	501,568	17,258,791		1,180,605,111
R09. Advances to Other Funds						
R10. Inventories	40,238,202	1,485,024				41,723,226
R11. Prepaid Items	5,281,242	431,976				5,713,218
R12. Loans, Notes, and Contracts Receivable	224,629,978	31,742,708				256,372,686
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$4,665,235,068	\$1,225,280,414	\$31,926,948	\$182,661,965	\$0	\$6,105,104,395
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$4,665,235,068	\$1,225,280,414	\$31,926,948	\$182,661,965	\$0	\$6,105,104,395
<b>Liabilities</b>						
R19. Accounts Payable	363,261,364	32,283,388	455,000	53,737,563		449,737,315
R20. Contracts and Retainage Payable						

R21. Interest Payable		305				305
R22. Due to Other Funds	55,491,439	117,099,793	29,435	31,195,288		203,815,955
R23. Due to Other Governments	5,349,000	1,130,380				6,479,380
R24. Advances from Other Funds	16,238,269					16,238,269
R25. Deposits and Advances	676,966,476	9,742,000		1,745,904		688,454,380
R26. Loans and Notes Payable						
R27. Other Liabilities 1	89,237,930	3,356,273				92,594,203
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$1,206,544,478	\$163,612,139	\$484,435	\$86,678,755	\$0	\$1,457,319,807
R31. <b>Deferred Inflows of Resources</b>	458,940,615	162,651,994				621,592,609
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$1,665,485,093	\$326,264,133	\$484,435	\$86,678,755	\$0	\$2,078,912,416

**Fund Balances (Deficits)**

R33. Nonspendable	50,711,493	1,917,000				52,628,493
R34. Restricted	1,051,898,665	621,423,000	31,442,513	95,983,210		1,800,747,388
R35. Committed	570,513,631	275,676,281				846,189,912
R36. Assigned	634,858,698					634,858,698
R37. Unassigned	691,767,488					691,767,488
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$2,999,749,975</b>	<b>\$899,016,281</b>	<b>\$31,442,513</b>	<b>\$95,983,210</b>	<b>\$0</b>	<b>\$4,026,191,979</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$4,665,235,068</b>	<b>\$1,225,280,414</b>	<b>\$31,926,948</b>	<b>\$182,661,965</b>	<b>\$0</b>	<b>\$6,105,104,395</b>

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

Fiscal Year: 2024

Form #36

		Enterprise	Internal Service
<b>Assets</b>			
Current Assets			
Cash and Investments			
R01.	Unrestricted	113,990,424	488,172,950
R02.	Restricted		
R03.	Accounts Receivable (net)	10,373,358	58,388
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	1,411,041	5,218,889
R05.5	Leases Receivable		
R06.	Due from Other Funds	3,264,199	40,251,208
R07.	Due from Other Governments	833,598	880,439
R08.	Inventories	311,011	2,384,935
R09.	Prepaid Items	1,476	
R10.	Other Current Assets 1		587,000
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$130,185,107	\$537,553,809
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R14.5	Leases Receivable	209,256,000	2,185,000
R15.	Other Loans, Notes, and Contracts Receivable	34,864	
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>	8,225,608	215,811,998
R18.5	Infrastructure <i>(Report at cost.)</i>	143,278,720	
R18.6	Lease Assets (Lessee)		
R19.	Other Intangible Assets – Amortizable <i>(Report at cost.)</i>	297,000	14,442,000
R20.	Construction in Progress	12,880,484	939,000
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets <i>(Report at cost.)</i>	342,000	
R23.	Less: Accumulated Depreciation/Amortization	-144,939,412	-150,517,002
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$397,155,909	\$85,823,996
R27.	<b>Total Assets</b>	\$527,341,016	\$623,377,805



**Deferred Outflows of Resources**

R28. Related to Pensions	4,293,000	49,910,000
R28.5 Related to OPEB	4,159,000	553,000
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. <b>Total Deferred Outflows of Resources</b>	<b>\$8,452,000</b>	<b>\$50,463,000</b>
R31. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$535,793,016</b>	<b>\$673,840,805</b>

**Liabilities**

Current Liabilities

R32. Accounts Payable	3,221,248	84,084,955
R33. Contracts and Retainage Payable		
R34. Interest Payable		
R35. Due to Other Funds	2,937,225	8,576,346
R36. Due to Other Governments		
R37. Deposits and Advances		906,534
R38. Accrued Compensated Absences	227,729	1,815,740
R39. Long-Term Debt, Due Within One Year	0	84,724
R40. Other Long-Term Liabilities, Due Within One Year	862,177	
R41. Other Current Liabilities 1		60,573,175
R42. Other Current Liabilities 2	89,000	2,397,858
R43. <b>Total Current Liabilities</b>	<b>\$7,337,379</b>	<b>\$158,439,332</b>

Noncurrent Liabilities

R44. Deposits and Advances		
R45. Compensated Absences	359,631	2,867,421
R46. General Obligation Bonds		
R47. Revenue Bonds		
R48. Certificates of Participation		
R49. Other Bonds		
R50. Loans (Other Long-Term Debt)		182,968

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	21,467,000	117,400,000
R57.	Net OPEB Liability	256,000	1,076,000
R58.	Other Noncurrent Liabilities 1		249,567,089
R59.	Other Noncurrent Liabilities 2	95,000	
R60.	Total Noncurrent Liabilities	\$22,177,631	\$371,093,478
R61.	<b>Total Liabilities</b>	<b>\$29,515,010</b>	<b>\$529,532,810</b>

**Deferred Inflows of Resources**

R62. Related to Pensions	486,000	2,328,000
R62.5 Related to OPEB	7,000	42,000
R62.6 Related to Debt Refunding		
R62.7 Related to Leases	210,742,000	2,714,000
R63. Other Deferred Inflows of Resources		
R64. <b>Total Deferred Inflows of Resources</b>	\$211,235,000	\$5,084,000
R65. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$240,750,010	\$534,616,810
R66. <b>Total Net Position (Deficit)</b>	\$295,043,006	\$139,223,995
<b>Net Position (Deficit)</b>		
R67. Net Investment in Capital Assets	186,622,045	81,013,003
R68. Restricted		
R69. Unrestricted	108,420,961	58,210,992
R70. <b>Total Net Position (Deficit)</b>	\$295,043,006	\$139,223,995

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

Fiscal Year: 2024

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	2,335,488,000	10,979,123,000	2,313,000	452,808,000
Investments, at Fair Value				
R02. Short-Term Investments	122,944,000		1,050,000	6,561,000
R03. U.S. Government Obligations				
R04. Municipal Bonds				
R05. Domestic Corporate Bonds				
R06. International Bonds				
R07. Domestic Stocks	3,577,724,000			
R08. International Stocks	812,987,000			
R09. Real Estate	1,553,139,000			
R10. Private Equity	371,461,000			
R11. Hedge Funds				
R12. Other Investments	9,145,677,000			
R13. Total Investments	\$15,583,932,000	\$0	\$1,050,000	\$6,561,000
R14. Receivables (net)	1,557,326,000	221,256,000	11,000	302,526,000
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	2,373,000			

R15.7	Net Pension Asset				
R15.8	Net OPEB Asset				
R15.9	Other Noncurrent Assets				
R19.	<b>Total Assets</b>	\$19,479,119,000	\$11,200,379,000	\$3,374,000	\$761,895,000
	<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>	\$19,479,119,000	\$11,200,379,000	\$3,374,000	\$761,895,000

**Liabilities**

R22. Accounts Payable		217,091,000	2,000	292,745,000
R23. Deposits and Advances				83,234,000
R23.5 Other Current Liabilities	1,794,371,000		21,000	
R24. Due to Other Governments				107,303,000
R24.5 Net Pension Liability				
R24.6 Net OPEB Liability				
R24.7 Other Long-Term Liabilities			8,474,000	
R28. <b>Total Liabilities</b>	\$1,794,371,000	\$217,091,000	\$8,497,000	\$483,282,000

**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>	\$1,794,371,000	\$217,091,000	\$8,497,000	\$483,282,000

**Net Position Restricted for**

R31. Pension and Other Employee Benefits	17,684,748,000			
R32. Investment Trusts		10,983,288,000		
R33. Private-Purpose Trusts			-5,123,000	
R34. Custodial Funds				278,613,000
R35. <b>Total Net Position</b>	\$17,684,748,000	\$10,983,288,000	\$-5,123,000	\$278,613,000

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: 2024

Form #38

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>		
R00.5 Leases Receivable	13,166,000	
Capital Assets		
R01. Land	553,293,000	
R02. Buildings and Improvements <i>(Report at cost.)</i>	2,608,961,000	
R03. Equipment <i>(Report at cost.)</i>	290,784,000	
R04. Infrastructure <i>(Report at cost.)</i>	3,203,169,000	
R05. Intangible Assets – Amortizable <i>(Report at cost.)</i>	162,431,000	
R05.5 Lease Assets (Lessee)	392,314,000	
R06. Construction in Progress	601,960,000	
R07. Intangible Assets – Nonamortizable	9,833,000	
R08. Other Capital Assets <i>(Report at cost.)</i>		
R09. Less: Accumulated Depreciation/Amortization	-3,324,900,000	
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>\$4,511,011,000</b>	
<b>Deferred Outflows of Resources</b>		
R16. Related to Pensions	2,076,130,000	

R17. Related to OPEB	20,018,000	
R18. Related to Debt Refunding	24,033,000	
R19. Other Deferred Outflows of Resources		
R20. <b>Total Deferred Outflows of Resources</b>	\$2,120,181,000	
R21. <b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	\$6,631,192,000	



**Noncurrent Liabilities**

R22. Deposits and Advances		688,455,000
R23. Compensated Absences		163,395,000
R24. General Obligation Bonds		
R25. Revenue Bonds		572,121,332
R26. Certificates of Participation		339,808,949
R27. Other Bonds		211,225,000
R28. Loans (Other Long-Term Debt)		1,665,569
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		7,584,650
R31. Construction Financing – Federal		289,000
R32. Construction Financing – State		610,922
R32.5 Lease Liability		257,015,000
R33. Lease Obligations (Purchase Agreements)		1,142,582
R34. Net Pension Liability		5,090,905,000
R35. Net OPEB Liability		44,460,000
R36. Other Noncurrent Liabilities 1		1,550,000
R37. Other Noncurrent Liabilities 2		11,419,000
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$7,391,647,004</b>

**Deferred Inflows of Resources**

R40. Related to Pensions		105,790,000
R41. Related to OPEB		
R42. Related to Debt Refunding		29,000
R42.5 Related to Leases		12,871,000
R43. Other Deferred Inflows of Resources		608,722,000
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$727,412,000</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$8,119,059,004</b>



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

Fiscal Year: 2024

Form #39

**Summary**

	<b>Governmental Funds</b>	<b>Proprietary Funds</b>
R01. Revenues	6,886,872,538	737,902,802
R02. Expenditures/Expenses	6,826,445,618	650,541,652
R03. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$60,426,920	
R04. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>		\$87,361,150
R05. Other Financing Sources (Uses)	230,267,905	
R06. Capital Contributions		7,003,569
R07. Proprietary Fund Transfers In (Out)		4,980,602
R08. Special and Extraordinary Items		
R09. <b>Change in Fund Balance/Net Position</b>	\$290,694,825	\$99,345,321
R10. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$3,744,808,483	\$334,921,680
R11. Adjustments (Specify)	-9,311,329	0

R11a. **Specify Governmental Fund Adjustments**

decrease in non-spendable inventory	-9,311,329	Delete
		Add
Total:	-9,311,329	

R11b. **Specify Proprietary Fund Adjustments**

		Add
--	--	-----

R12. <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$4,026,191,979	\$434,267,001
---	-----------------	---------------

**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	2.11
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	7,325,919,684
R17. Total Annual Appropriations Subject to the Limit	3,648,459,890

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

Fiscal Year: 2024

Form #40

Parcel Tax Name (1 of 19) (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
\$782.78	Unit	single family residential unit
\$592.76	Unit	multiple family residential unit
	Select ▼	

Select ▼

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)

537,211

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: 2024

Form #40

Parcel Tax Name (2 of 19) (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
\$319.08	Unit	single family residential unit
\$242.6	Unit	multiple family residential unit
	Select ▼	

Select ▼

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)

219,205

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: 2024

Form #40

Parcel Tax Name (3 of 19) (Record Completed)

CFD 2013-01 (Horse Creek Ridge Maintenance) ▼

A. The Type and Rate of Parcel Tax Imposed

Multi-Family

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$182.84	Unit	multiple family residential unit
	Select ▼	

Single-Family

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$240.2	Unit	single family residential unit
	Select ▼	

Select ▼

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)

165,064

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: 2024

Form #40

Parcel Tax Name (4 of 19) (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
\$655.57	Parcel (Flat Rate)	Res (Greater than 4000) <span style="float: right; border: 1px solid gray; padding: 2px 5px;">Delete</span>
\$582.72	Parcel (Flat Rate)	Res (3500-3999) <span style="float: right; border: 1px solid gray; padding: 2px 5px;">Delete</span>
\$509.88	Parcel (Flat Rate)	Res (3000-3499) <span style="float: right; border: 1px solid gray; padding: 2px 5px;">Delete</span>
\$437.04	Parcel (Flat Rate)	Res (2500-2999) <span style="float: right; border: 1px solid gray; padding: 2px 5px;">Delete</span>
\$364.2	Parcel (Flat Rate)	Res (2000-2499) <span style="float: right; border: 1px solid gray; padding: 2px 5px;">Delete</span>
\$291.36	Parcel (Flat Rate)	Res (1500-1999) <span style="float: right; border: 1px solid gray; padding: 2px 5px;">Delete</span>
\$254.94	Parcel (Flat Rate)	Res (Less than 1500) <span style="float: right; border: 1px solid gray; padding: 2px 5px;">Delete</span>
\$0.04	Unit	All Other Developed Property <span style="float: right; border: 1px solid gray; padding: 2px 5px;">Delete</span>
\$531.74	Parcel (Flat Rate)	Cellular Facilities <span style="float: right; border: 1px solid gray; padding: 2px 5px;">Delete</span>
	Select ▼	

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) 20,373

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: 2024

Form #40

Parcel Tax Name (5 of 19) (Record Completed)

County of San Diego Fire Authority CFD 2009-1

A. The Type and Rate of Parcel Tax Imposed

All Property

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

Select

B. The Number of Parcels Subject to the Parcel Tax

33

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)

1,768,990

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: 2024

Form #40

Parcel Tax Name (6 of 19) (Record Completed)

Descanso Service Area

A. The Type and Rate of Parcel Tax Imposed

All Property

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

Commercial

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

Industrial

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

Multi-Family

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="1,034"/>
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="55,100"/>



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

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Form #40

Parcel Tax Name (7 of 19) (Record Completed)

Dulzura Service Area

A. The Type and Rate of Parcel Tax Imposed

All Property

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

Commercial

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

Industrial

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

Multi-Family

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

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Form #40

Parcel Tax Name (8 of 19) (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
Delete		
	Select ▼	
Add		

Commercial Delete Type

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

Industrial Delete Type

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

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Form #40

Parcel Tax Name (9 of 19) (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

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Form #40

Parcel Tax Name (10 of 19) (Record Completed)

Palomar Mountain Service Area

A. The Type and Rate of Parcel Tax Imposed

All Property

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$175.61	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)

71,512

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

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Form #40

Parcel Tax Name (11 of 19) (Record Completed)

Portero Service Area

A. The Type and Rate of Parcel Tax Imposed

All Property

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

Commercial

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

Industrial

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

Multi-Family

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

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Parcel Tax Name (12 of 19) (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

3,429

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)

382,390



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

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Parcel Tax Name (13 of 19) (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
\$1,586.54	Parcel (Flat Rate)	dev undev parcels
	Select ▼	

Select ▼

B. The Number of Parcels Subject to the Parcel Tax

112

C. The Number of Parcels Exempt from the Parcel Tax

7

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

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

166,587

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

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Parcel Tax Name (14 of 19) (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
\$4,201.64	Square Foot of Improvement/Bt	Landuse Class 3 (Residential 3600 to less than 3925) <span style="float: right;">Delete</span>
\$3,574.04	Square Foot of Improvement/Bt	Landuse Class 5 (Residential 2950 to less than 3275) <span style="float: right;">Delete</span>
\$3,409.54	Square Foot of Improvement/Bt	Landuse Class 6 (Residential 2625 to less than 2950) <span style="float: right;">Delete</span>
\$3,166.56	Square Foot of Improvement/Bt	Landuse Class 7 (Residential 2300 to less than 2625) <span style="float: right;">Delete</span>
\$2,891.88	Square Foot of Improvement/Bt	Landuse Class 8 (Residential 1975 to less than 2300) <span style="float: right;">Delete</span>
\$2,622.96	Square Foot of Improvement/Bt	Landuse Class 9 (Residential 1650 to less than 1975) <span style="float: right;">Delete</span>
\$4,666.72	Square Foot of Improvement/Bt	Landuse Class 2 (Residential 3925 to less than 4250) <span style="float: right;">Delete</span>
\$4,025.3	Square Foot of Improvement/Bt	Landuse Class 4 (Residential 3275 to less than 3600) <span style="float: right;">Delete</span>
	Select <span style="float: right;">▼</span>	<span style="float: right;">Add</span>

Select ▼ Add Type

B. The Number of Parcels Subject to the Parcel Tax	562
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)	1,411,564

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: 2024

Form #40

Parcel Tax Name (15 of 19) (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
\$4,096.92	Square Foot of Improvement/Bt	Landuse Class 3 (Residential 3600 to less than 3925) <span style="float: right;">Delete</span>
\$3,501.06	Square Foot of Improvement/Bt	Landuse Class 5 (Residential 2950 to less than 3275) <span style="float: right;">Delete</span>
\$5,070.14	Square Foot of Improvement/Bt	Landuse Class 2 (Residential 3925 to less than 4250) <span style="float: right;">Delete</span>
\$3,145.86	Square Foot of Improvement/Bt	Landuse Class 6 (Residential 2625 to less than 2950) <span style="float: right;">Delete</span>
\$5,236.68	Square Foot of Improvement/Bt	Landuse Class 1 (Residential 4250 or greater) <span style="float: right;">Delete</span>
\$3,799	Square Foot of Improvement/Bt	Landuse Class 4 (Residential 3275 to less than 3600) <span style="float: right;">Delete</span>
	Select <span style="float: right;">▼</span>	<span style="float: right;">Add</span>

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)	1,178,451

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  
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Fiscal Year: 2024

Form #40

Parcel Tax Name (16 of 19) (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
\$652.88	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)

480,520



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: 2024

Form #40

Parcel Tax Name (17 of 19) (Record Completed)

Special Tax B (Flood) ▼

A. The Type and Rate of Parcel Tax Imposed

All Residential

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$108.6	Square Foot of Improvement/Bl	Landuse Class 1 (Residential)
	Select ▼	

Select ▼

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)

79,930

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: 2024

Form #40

Parcel Tax Name (18 of 19) (Record Completed)

Special Tax B (Non-Flood) ▼

A. The Type and Rate of Parcel Tax Imposed

All Residential

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$502.8	Square Foot of Improvement/Bl	Landuse Class 1 (Residential)
	Select ▼	

Select ▼

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)

370,061

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: 2024

Form #40

Parcel Tax Name (19 of 19) (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

62

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)

12,700

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: 2024		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R03)OtherOperatingRevenues	(Employee Benefits) THIRD PARTY RECOVERIES - WORKERS COMPENSATION AND INSURANCE PREMIUMS FROM TEMP EMPLOYEES.
InternalServiceFund	(R10)OtherOperatingExpenses	(Employee Benefits) Claims and judgments COVID 19 Other Expenditures \$3,024
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Employee Benefits) COVID 19 Other Nonoperating Revenue \$3,024
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 \$673,000
InternalServiceFund	(R03)OtherOperatingRevenues	(Facilities Management) PROPERTY MANAGEMENT & ADMINISTRATION
InternalServiceFund	(R10)OtherOperatingExpenses	(Facilities Management) PROPERTY MANAGEMENT & PLANT ACQUISITION
InternalServiceFund	(R13)InvestmentIncome	(Facilities Management) GASB 87 Lease revenue interest \$40,000
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Facilities Management) Reimbursement for homeland security public assistance and ARPA grants
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Facilities Management) Reimbursement for Homeland Security public assistance and ARPA grants, coupled with GASB 87 Lease revenue interest for \$39,000 and increased investment income due to higher interest rates.
InternalServiceFund	(R24)OtherCapitalContributions	(Facilities Management) AID FR OTHER CITIES/AID FR OTHER GOV AGENCIES
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) NET DEFICIT IS MAINLY DUE TO THE FUNDS PROPORTIONATE SHARE OF PENSION AND OPBE LIABILITY



InternalServiceFund	(R03)OtherOperatingRevenues	(Fleet Services) THIRD PARTY RECOVERIES
InternalServiceFund	(R10)OtherOperatingExpenses	(Fleet Services) FAC MGMT ISF COSTS: ADMINISTRATION; INTERDEPARTMENTAL EXPENSE: OFFICE EXPENSES, VEHICLE FEES/PERMITS, HAZARDOUS MATERIALS DISPOSAL, TRAINING, APPLICATION AND HELP DESK SERVICES, MINOR EQUIPMENT
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Fleet Services) ARPA GRANT REIMBURSEMENTS
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Fleet Services) FLEET VEHICLE AUCTION SALES, INCREASE IN INVESTMENT INCOME DUE TO INCREASE IN INTEREST RATES
InternalServiceFund	(R24)OtherCapitalContributions	(Fleet Services) DONATED VEHICLES FROM OTHER COUNTY DEPTS
InternalServiceFund	(R25)TotalCapitalContributions	(Fleet Services) DONATED VEHICLES FROM OTHER COUNTY DEPTS
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	(R03)OtherOperatingRevenues	(Public Liability) REIMBURSEMENT FROM INSURANCE COMPANIES
InternalServiceFund	(R04)TotalOperatingRevenues	(Public Liability) CHGS FOR SERVICES - HIGHER RATES CHARGED TO COUNTY DEPARTMENTS DUE TO INCREASE IN INSURANCE COVERAGE
InternalServiceFund	(R10)OtherOperatingExpenses	(Public Liability) claims and case expenditures decreased
InternalServiceFund	(R11)TotalOperatingExpenses	(Public Liability) claims and case expenditures decreased
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Public Liability) increase in investment income due to higher 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: BANK REBATE CHECKS
InternalServiceFund	(R04)TotalOperatingRevenues	(Purchasing) INCREASE IN RATES CHARGED TO COUNTY DEPARTMENTS FOR SERVICES RENDERED
InternalServiceFund	(R10)OtherOperatingExpenses	(Purchasing) CATALOG ITEMS, FAC MGMT ISF COSTS, APPLICATION SERVICES & DEV/IMP ISF/RECORDS MGT
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Purchasing) REIMBURSEMENT FROM ARPA GRANT FUNDS

InternalServiceFund	(R16)TotalNonoperatingRevenues	(Purchasing) INVESTMENT INCOME INCREASED DUE TO HIGHER INTEREST RATES
InternalServiceFund	(R27)TransfersOut	(Purchasing) POB FUND: COUNTY POB CONTRIBUTIONS
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Purchasing) NET DEFICIT IS MAINLY DUE TO THE FUNDS PROPORTIONATE SHARE OF PENSION AND OPBE LIABILITY
InternalServiceFund	(R04)TotalOperatingRevenues	(Road and Communication Equipment Fund) DECREASES IN EQUIPMENT RENTAL OPERATING FEES
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Road and Communication Equipment Fund) INCREASE INVESTMENT INCOME DUE TO HIGHER INTEREST RATES
InternalServiceFund	(R20)TotalNonoperatingExpenses	(Road and Communication Equipment Fund) DECREASE IN EQUIPMENT AUCTION SALES
InternalServiceFund	(R26)TransfersIn	(Road and Communication Equipment Fund) TRANSFERS FROM ROAD FUND TO COVER VEHICLE PURCHASES
AirportEnterpriseFund	(R10)OtherOperatingRevenues	OVER THE COUNTER MISC REV
AirportEnterpriseFund	(R16)OtherBuildingsandAreas	repairs and maintenance
AirportEnterpriseFund	(R24)OtherOperatingExpenses	IT SUPPORT, UTILITIES, SUPPLIES AND SERVICES
AirportEnterpriseFund	(R27)InvestmentIncome	GASB 87 lease revenue interest \$3,362,000
AirportEnterpriseFund	(R27.4)RentsLeasesConcessionsandRoyalties	GASB 87 Lease revenue principal \$9,056,000
AirportEnterpriseFund	(R37)OtherIntergovernmentalFederal	REIMBURSEMENT FROM THE FED AIRPORT IMPROVEMENT PROGRAM FOR RUNWAY IMPROVEMENTS
AirportEnterpriseFund	(R47)TotalNonoperatingRevenues	INCREASE IN FED REIMBURSEMENT FOR RUNWAY IMPROVEMENT COSTS, COUPLED WITH INCREASE OF INVESTMENT INCOME DUE TO HIGHER INTEREST RATES
AirportEnterpriseFund	(R61)TransfersIn	SPECIAL AVIATION FUND: STATE CAAP CREDIT DISBURSEMENT
AirportEnterpriseFund	(R62)TransfersOut	PENSION OBLIGATION BOND FUND: COUNTY POB CONTRIBUTIONS
SewerEnterpriseFund	(R07)OtherOperatingRevenues	revenue from sanitation services provided for property owners.
SewerEnterpriseFund	(R18)TotalOperatingExpenses	increase is mainly due to increase in sewage processing and repairs and maintenance
SewerEnterpriseFund	(R41)TotalNonoperatingRevenues	increase in investment income to due to higher interest rates
SewerEnterpriseFund	(R54)TransfersIn	operating transfers in from general fund
OtherEnterpriseFund	(R10)OtherOperatingExpenses	(Jail Stores Commissary) office and supplies expense
OtherEnterpriseFund	(R34)TotalNonoperatingRevenues	(Jail Stores Commissary) INCREASE IN INVESTMENT INCOME IS DUE TO HIGHER INTEREST RATES
OtherEnterpriseFund	(R47)TransfersOut	(Jail Stores Commissary) \$4.501M to SRF Asset Forfeiture; \$857 thousand to the General Fund.

OtherEnterpriseFund	(R09)DepreciationandAmortizationExpenses	(Sanitation District) SUBSCRIPTION ASSETS WERE FULLY AMORTIZED IN THE PRIOR YEAR. ONLY BLDG IMP & EQUIPMENT ARE BEING DEPRECIATED.
OtherEnterpriseFund	(R10)OtherOperatingExpenses	(Sanitation District) IT costs, small tools & instruments, insurance
OtherEnterpriseFund	(R34)TotalNonoperatingRevenues	(Sanitation District) INCREASE IN INVESTMENT INCOME IS DUE TO HIGHER INTEREST RATES
OtherEnterpriseFund	(R45)TotalCapitalContributions	(Sanitation District) NO ACTIVITY THIS YEAR. DONATED LAND FROM LAST YEAR WAS A ONE-TIME OCCURENCE.
OtherEnterpriseFund	(R46)TransfersIn	(Sanitation District) transfers from General Fund
OtherEnterpriseFund	(R47)TransfersOut	(Sanitation District) POB FUND: COUNTY POB CONTRIBUTIONS
PropertyTaxesAndTaxes	(R02)Gen-SupplementalCountywideSecuredandUnsecured	increased in assessed property valuation
PropertyTaxesAndTaxes	(R04)SpRev-SupplementalLessthanCountywideSecuredandUnsecured	decrease in assessed property values
PropertyTaxesAndTaxes	(R08)Gen-PriorYearSecuredandUnsecured	growth in assessed valuation
PropertyTaxesAndTaxes	(R08)SpRev-PriorYearSecuredandUnsecured	increase in special assessment tax for the County Service Areas
PropertyTaxesAndTaxes	(R10)SpRev-PassthroughPropertyTaxes(ABX1-26)	revenues incorrectly included in pass-through property taxes in the prior year (FY22/23) were reclassified to charges for services for FY23/24.
PropertyTaxesAndTaxes	(R22)Gen-Aircraft	increased in aircraft unsecured taxes
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)SpRev-ForfeituresandPenalties	increase in assets seizures and EMS fees
FinesForfeituresRevenue	(R07)DebtServ-InvestmentIncome	increase in investment income is due to higher interest rates
FinesForfeituresRevenue	(R07)Gen-InvestmentIncome	increase in market value of pooled investments
FinesForfeituresRevenue	(R07)SpRev-InvestmentIncome	increase in investment income is due to higher interest rates
FinesForfeituresRevenue	(R08)Gen-RentsLeasesandConcessions	GASB 87 lease revenue Principal \$1,049,000 and Interest \$55,000
FinesForfeituresRevenue	(R08)SpRev-RentsLeasesandConcessions	GASB 87 lease revenue Principal \$390,000 and Interest \$156,000
IntergovernmentalState	(R02)Gen-MotorVehicleInLieuTax	rate revenue collected from vehicle owners
IntergovernmentalState	(R05)SpRev-OtherStateInLieuTaxes	from tax apportionment
IntergovernmentalState	(R07)Gen-PublicAssistanceAdministration(IncludeCALWORKSAdmin)	Covid 19 Other Expenditures - \$154,322

IntergovernmentalState	(R08)Gen-PublicAssistancePrograms(IncludeCALWORKSProgram)	increase in Child Care Workforce Stabilization program revenue
IntergovernmentalState	(R11)CapProj-AidforConstruction	funding for the County Public Health Laboratory project
IntergovernmentalState	(R11)SpRev-AidforConstruction	higher reimbursements from the State due to costs incurred for the LIVE OAK PARK BRIDGE and ROCK SPRINGS RD SDWLK BL projects
IntergovernmentalState	(R17)Gen-SB90MandatedCosts	Increase in Reimbursement Mandate SB90 aid
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 the East Region CSU and Recovery Bridge Center
IntergovernmentalState	(R29)Gen-AlcoholandDrugAbuse	increase in CalWorks substance abuse aid revenue
IntergovernmentalState	(R34)SpRev-Library	higher reimbursements from the State due to costs incurred for adult literacy and various library program services projects
IntergovernmentalState	(R36)Gen-VeteransAffairsPrograms	increase in veterans affairs revenue aid
IntergovernmentalState	(R38)Gen-VictimWitnessPrograms	decrease in victim witness program aid revenue
IntergovernmentalState	(R42)Gen-LawEnforcement	increase in regional DA auto theft revenue and DA worker comp insurance fraud revenue
IntergovernmentalFederal	(R02)Gen-PublicAssistancePrograms	increase is Social Services Administrative revenue
IntergovernmentalFederal	(R03)Gen-HealthAdministration	increase in medical administrative grant
IntergovernmentalFederal	(R05)Gen-AidforDisaster	increase in bioterrorism revenue aid
IntergovernmentalFederal	(R09)CapProj-CommunityDevelopmentBlockGrant	Prior year grant funds (FED HHS 93.323) to cover EPIDEMIOLOGY & LAB CAPACITY FOR INFECTIOUS DISEASES (ELC) and capital project expenditures for the DGS County Public Health Laboratory, were incorrectly reported on R14 when they should've been reported on line COVID-19 HIV Prevention Activities Health Department Based (Fed HHS 93.323) in the Specify Other Federal-Other section. Revenues are reported correctly for FY23/24.
IntergovernmentalFederal	(R09)Gen-CommunityDevelopmentBlockGrant	increase in Community Development Block Grant revenue
IntergovernmentalFederal	(R09)SpRev-CommunityDevelopmentBlockGrant	decrease in various public works project expenditures resulted in a decrease in FED HUD 14.218 grant funds for the Road Fund.
IntergovernmentalFederal	(R14)SpRev-DAProgramsFamilyChild	decrease in assets forfeiture funding due to decrease in expenditures
IntergovernmentalFederal	(R18)SpRev-RoadProjects	completion of projects in the prior year resulting in less requests for grant funding
IntergovernmentalFederal	(R19)SpRev-LawEnforcement	increase in asset seizures by the Sheriff compared to the prior year
OtherInLieuTaxes	(R02)SpRev-CityCounty	less receipts collected for ambulance services for CSA69
OtherInLieuTaxes	(R03)SpRev-RedevelopmentHousing	increase 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 real estate fee and property data information fee
ChargesforServices	(R08)Gen-ElectionServices	increase in election services revenue due to presidential election
ChargesforServices	(R09)Gen-LegalServices	increase in rate for services provided by county counsel
ChargesforServices	(R12)Gen-CivilProcessServices	increase in civil service processing surcharge revenue
ChargesforServices	(R15)Gen-EstateFees	increase in estate fees revenue
ChargesforServices	(R19)Gen-RoadandStreetServices	increase in road services and charges in road fund
ChargesforServices	(R20)SpRev-HealthFees	decrease in fees collected from other funds for closed landfill
ChargesforServices	(R22)Gen-CaliforniaChildrenServices	decrease in AB2994 Children Trust Fund
ChargesforServices	(R23)SpRev-SanitationServices	increase in solid waste tonnage fees charged to customers.
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	increase in revenues received from county service areas for fire protection services
ChargesforServices	(R26)SpRev-ParksandRecreationFees	increase in fees for provided park and recreation services
ChargesforServices	(R27)Gen-PersonnelServices	increase in employee training revenue
ChargesforServices	(R28)Gen-BuildingMaintenanceandGroundsServices	increase in waterfront operation and maintenance fee
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
MiscellaneousRevenues	(R03)Gen-WelfareRepayments	increase in general relief overpayment
GeneralGovernment	(R03)Gen-AdministrativeOfficer	Increase in salaries and employee benefits expenditure
GeneralGovernment	(R05)Gen-OtherLegislativeandAdministrative	Expenditure for Public Safety, Health and Human Services, Land Use and Environment, Finance and General Government groups' executive offices Covid 19 ARPA Expenditures - \$7,777,108
GeneralGovernment	(R07)Gen-AuditorController	Covid 19 ARPA Expenditures - \$982,122
GeneralGovernment	(R07)SpRev-AuditorController	construction costs incurred for CHP Lab
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 Expenditures - \$7,550,309

GeneralGovernment	(R13)Gen-CountyCounsel	Covid 19 ARPA Expenditures - \$15,023
GeneralGovernment	(R19)Gen-Communications	increase in salaries and benefits
GeneralGovernment	(R23)CapProj-OtherPlantAcquisition	purchase of minor equipment for the San Diego Juvenile justice Campus
GeneralGovernment	(R23)SpRev-OtherPlantAcquisition	minor maintenance and office expense
GeneralGovernment	(R25)Gen-Promotion	Decrease in Neighborhood Reinvested program expenditure Covid 19 ARPA Expenditures
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
PublicProtection	(R03)Gen-OtherTrialCourt	Payments to State Treasurer's Court Facilities Trust Fund
PublicProtection	(R06)SpRev-DistrictAttorneyProsecution	decrease costs for maintenance, travel, and IT services
PublicProtection	(R08)Gen-PublicDefender	Covid 19 ARPA Expenditures - \$83,000,000
PublicProtection	(R10)Gen-OtherJudicial	Various costs such as salaries and benefits, annual software license, office expense, contracted services, communication & property management
PublicProtection	(R12)SpRev-PoliceProtection	decreased spending on minor equipment and contractor expenses related to asset forfeitures
PublicProtection	(R13)SpRev-AdultDetention	increase in costs incurred for housing incarcerated persons
PublicProtection	(R14)Gen-JuvenileDetention	increase in salaries and benefits and contract services for juvenile detention
PublicProtection	(R15)Gen-Probation	Covid 19 ARPA Expenditures - \$41,977
PublicProtection	(R18)Gen-FireProtection	Covid 19 ARPA Expenditures - \$2,689,115
PublicProtection	(R19)Gen-FloodControlSoilandWaterConservation	decrease in contract services for flood control expenditure Covid 19 ARPA Expenditures - \$4,074,468
PublicProtection	(R19)SpRev-FloodControlSoilandWaterConservation	increase in road services, sweetwater river channel, debris control, Estrella Park improvements, and professional services costs in the flood control district fund.
PublicProtection	(R28)Gen-Coroner	Covid 19 ARPA Expenditures - \$8,000,000
PublicProtection	(R29)Gen-EmergencyServices	increase in contract services due to Winter storm Emergency Temporary Lodging and Food services to flood victims
PublicProtection	(R30)Gen-PlanningandZoning	increase in planning and development services related to insurance cost and contract services Covid 19 ARPA Expenditures - \$9,250,000
PublicProtection	(R32)Gen-OtherProtectionOther	land surveying cost Covid 19 ARPA Expenditures - \$35,038
PublicProtection	(R32)SpRev-OtherProtectionOther	professional services costs

PublicWaysFacilities	(R01)Gen-Roads	increase and salaries and benefits and professional and contracted services
PublicWaysFacilities	(R05)CapProj-OtherPublicWaysandFacilities	Clear/move balances out of the Harmony Grove Capital Community Facilities District Fund to the 2018 HGV IA1 Bond Trust Fund
PublicWaysFacilities	(R07)Gen-PublicHealth	Covid 19 ARPA Expenditures - \$28,994,451 Covid 19 FEMA Expenditures - \$31,682,154 Covid 19 Other Expenditures - \$33,460,791
PublicWaysFacilities	(R08)Gen-MedicalCare	Covid 19 Other Expenditures - \$498,168 Covid 19 ARPA Expenditures - \$608,973
PublicWaysFacilities	(R09)Gen-MentalHealth	Covid 19 ARPA Expenditures - \$41,959,112 Covid 19 Other Expenditures - \$49,608
PublicWaysFacilities	(R10)Gen-DrugandAlcoholAbuseServices	Covid 19 Other Expenditures - \$2,883,451 Covid 19 ARPA Expenditures - \$26,730
PublicWaysFacilities	(R13)Gen-Sanitation	Covid 19 ARPA Expenditures
PublicWaysFacilities	(R13)SpRev-Sanitation	increase in contracted services costs in the inactive waste fund.
PublicAssistance	(R01)Gen-Administration	Covid 19 Other Expenditures - \$32,978 Covid 19 ARPA Expenditures - \$212,643 Covid 19 FEMA Expenditures - \$39,614
PublicAssistance	(R02)Gen-AidProgramsCash	Covid 19 ARPA Expenditures - \$21,051,662 Covid 19 FEMA Expenditures - \$3,921,761 Covid 19 Other Expenditures - \$62,698
PublicAssistance	(R05)Gen-AdministrationandPrograms	Covid 19 ARPA Expenditures - \$26,679,182 Covid 19 Other Expenditures - \$1,574,982
PublicAssistance	(R13)Gen-VeteransServices	Covid 19 ARPA Expenditures - \$47,987 Covid 19 Other Expenditures - \$1,066,408
PublicAssistance	(R15)Gen-OtherPublicAssistanceOther	In home support services expenditure Covid 19 ARPA Expenditures - \$10,017,892 Covid 19 ERAP Expenditures - \$400,092 Covid 19 FEMA Expenditures - \$9,057 Covid 19 Other Expenditures - \$1,477,599
PublicAssistance	(R15)SpRev-OtherPublicAssistanceOther	salaries and benefits and contracted services
Education	(R03)Gen-AgriculturalEducation	increase in contracted services
Education	(R06)Gen-RecreationFacilities	Covid 19 ARPA Expenditures - \$9,403,312
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	\$44,618,406 is GASB 87 Lease Principal. \$4,047,897 is GASB 87 Lease Interest. \$5,047,221 is GASB 96 SBITA Principal. \$401,881 is GASB 96 SBITA Interest.
DebtServiceCapitalOutlayTotalExpenditures	(R02)SpRev-LeaseFinancingPrincipalPayments	\$903,310 is GASB 87 Principal. \$17,998 is GASB 87 Interest.
DebtServiceCapitalOutlayTotalExpenditures	(R04)DebtServ-OtherDebtService	bond issuance costs
DebtServiceCapitalOutlayTotalExpenditures	(R06)CapProj-GeneralGovernment	the increase is mainly due to Hall of Justice and the county public health laboratory project/capital outlay costs
DebtServiceCapitalOutlayTotalExpenditures	(R06)Gen-GeneralGovernment	increase in equipment purchases and internally generated software
DebtServiceCapitalOutlayTotalExpenditures	(R07)Gen-PublicProtection	increase in equipment purchases and internally generated software
DebtServiceCapitalOutlayTotalExpenditures	(R07)SpRev-PublicProtection	increase is due to costs incurred for storm drains in the Flood Control fund
DebtServiceCapitalOutlayTotalExpenditures	(R08)CapProj-PublicWaysandFacilities	decrease costs spent on the street improvements for Harmony Grove Village in FY23/24
DebtServiceCapitalOutlayTotalExpenditures	(R09)Gen-HealthandSanitation	decrease in Subscription-Based Information Technology Arrangements and leases
DebtServiceCapitalOutlayTotalExpenditures	(R10)Gen-PublicAssistance	decrease in Subscription-Based Information Technology Arrangements and leases
DebtServiceCapitalOutlayTotalExpenditures	(R11)SpRev-Education	decrease in equipment purchases for County Library Fund
DebtServiceCapitalOutlayTotalExpenditures	(R12)Gen-RecreationandCulturalServices	increase in equipment purchases and internally generated software
OtherFinancingSourcesChangeinFundBalance	(R12)CapProj-TransfersIn	Transfers from General Fund \$172.640M; Pub Safety, Parkland and County Library SRFs \$5.295M; Facility ISF \$.220M
OtherFinancingSourcesChangeinFundBalance	(R12)DebtServ-TransfersIn	transfers from general fund \$71.318M; spec rev funds \$2.358M, from internal service funds \$1.803M, enterprise funds \$.284M
OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	Transfers primarily from the Public Safety, Nonmajor Governmental and Tobacco Endowment Funds
OtherFinancingSourcesChangeinFundBalance	(R12)SpRev-TransfersIn	Transfers from General Fund \$54.554M, from Capital Outlay Fund and Jail Stores Commissary enterprise fund for \$4.501M
OtherFinancingSourcesChangeinFundBalance	(R13)Gen-TransfersOut	Transfers primarily to nonmajor governmental, internal service, and nonmajor proprietary funds
OtherFinancingSourcesChangeinFundBalance	(R13)SpRev-TransfersOut	To General Fund \$465.009M; to cap proj funds \$5.203M; to debt serv funds \$2.358M



ChangesNetPositionFiduciaryFund	(R05)Cus-OtherContributions	Investment receipts from pool participants \$18,805,336,000; licenses, permits, and franchise fees \$11,657,000; fines, forfeitures, and penalties \$619,000; intergovernmental (Fed, State, Other) \$51,370,000; charges for services \$1,614,000; plan members \$130,445,000; other revenues \$73,000
ChangesNetPositionFiduciaryFund	(R10)Pen-OtherInvestmentIncome	fixed income - interest income
ChangesNetPositionFiduciaryFund	(R17)Pen-OtherAdditions	real estate income \$74,793,000; private equity \$3,843,000; private real estate \$24,650,000
ChangesNetPositionFiduciaryFund	(R17)Pri-OtherAdditions	property taxes from redevelopment property tax trust fund via tax apportionment \$2,375,000
ChangesNetPositionFiduciaryFund	(R24)Cus-OtherDeductions	distributions from investments \$18,973,416,000; capital outlay \$1,141,000; other operating expenses \$33,770,000; fuel \$54,000; cost of material \$35,000; utilities \$264,000; structure rental \$9,000; contracted services \$4,100,000; repairs and maint \$249,000; salaries and benefits \$27,314,000; equip rental \$12,000;
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	disbursements to other agencies \$550,000; interest and fiscal charges \$326,000
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 agency.
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(19_Series 2023 County Pub Hlth Lab & Cap Inprov (Green Bonds)) principal payments begin in FY27/28
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(19_Series 2023 County Pub Hlth Lab & Cap Inprov (Green Bonds)) principal payments begin in FY27/28
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	increase in cash and investments is mainly due to the COP bond issuance to cover the construction of the new County Public Health Laboratory, offset by the increase in capital outlays for the Hall of Justice and the County Public Health Laboratory projects
BalanceSheetGovernmentalFunds	(R01)DebtServ-CashInvestments	increase in cash and investments is mainly due to the COP bond issuance to cover the construction of the new County Public Health Laboratory
BalanceSheetGovernmentalFunds	(R05.5)Gen-LeasesReceivable	Lease receivable: land \$1,471,000 buildings \$2,263,000
BalanceSheetGovernmentalFunds	(R05.5)SpRev-LeasesReceivable	Lease receivable: land \$8,498,000 buildings \$934,000
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	no data
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	accrued payroll
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	accrued payroll
BalanceSheetGovernmentalFunds	(R31)Gen-DeferredInflowsofResources	unavailable revenue \$438,455,615 property tax received in advance \$16,865,000 leases \$3,620,000
BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	unavailable revenue \$152,417,000 property tax received in advance \$985,000 leases \$9,251,000
ProprietaryFunds	(R05.5)Entpr-LeaseReceivable	Lease receivables land \$7,213,000 buildings \$39,000
ProprietaryFunds	(R05.5)IntrnServ-LeaseReceivable	Lease receivables land \$43,000 buildings \$544,000
ProprietaryFunds	(R10)IntrnServ-OtherCurrentAssets1	Lease receivables - GASB 87
ProprietaryFunds	(R14.5)Entpr-LeaseReceivable	Lease receivables land \$208,598,000 buildings \$658,000
ProprietaryFunds	(R14.5)IntrnServ-LeaseReceivable	Lease receivables land \$1,715,000 buildings \$470,000
ProprietaryFunds	(R15)Entpr-OtherLoansNotesandContractsReceivable	LT NOTES REC: PRINCIPAL.
ProprietaryFunds	(R16)Entpr-Land	no activity accrued for this activity
ProprietaryFunds	(R17)Entpr-BuildingsandImprovements	no activity accrued for this activity
ProprietaryFunds	(R17)IntrnServ-BuildingsandImprovements	no activity accrued for this activity
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)Entpr-OtherCurrentLiabilities2	subscription payables
ProprietaryFunds	(R42)IntrnServ-OtherCurrentLiabilities2	accrued payroll
ProprietaryFunds	(R58)IntrnServ-OtherNoncurrentLiabilities1	Claims and judgments
ProprietaryFunds	(R59)Entpr-OtherNoncurrentLiabilities2	subscription payable
FiduciaryFunds	(R12)BnfTrust-OtherInvestments	fixed income securities
FiduciaryFunds	(R15.6)BnfTrust-OtherCapitalAssetsNetofDepreciation	Computer hardware, software, & maintenance \$2,304,000; Leasehold improvements \$39,000; Leased capital assets \$30,000.
FiduciaryFunds	(R23.5)BnfTrust-OtherCurrentLiabilities	Collateral Payable for Securities \$122,944,000; Settlements of investments purchased \$1,634,353,000; Professional services \$14,562,000; Death benefits \$2,178,000; Retirement health benefits \$1,897,000; Refunds to members \$2,099,000; County advance contribution \$1,918,000; Other liabilities \$14,420,000
FiduciaryFunds	(R23.5)PriTrust-OtherCurrentLiabilities	Accrued Interest
FiduciaryFunds	(R24.7)PriTrust-OtherLongTermLiabilities	Debt Service \$4,286,000 Due to Other Funds \$4,188,000
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 was no rate increase or parcel change.
ParcelTax	(E)TheAmountofRevenueReceivedfromtheParcelTax(Annually)	(Mount Laguna Service Area) There was no rate increase or parcel change.
NoncurrentAssetsLiabilities	(R07)CapAsst-IntangibleAssetsNonamortizable	no adjustments for FY24
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Pollution Remediation Liability
NoncurrentAssetsLiabilities	(R37)Liab-OtherNoncurrentLiabilities2	Landfill Post-closure Liability
NoncurrentAssetsLiabilities	(R43)DIR-OtherDeferredInflowsofResources	Property Tax received in advance \$18M and Unavailable revenue of \$591M

Total Footnote: 239