

County of San Diego
Counties' Financial Transactions Report
General Information

Fiscal Year: 2022

Form #1

County Fiscal Officer

If a county doesn't have an auditor controller, enter the authorized director of finance or chief financial officer.

First Name M. I. Last Name
Email

County Mailing Address

Street 1 Has Address Changed?
Street 1
City State Zip

Report Prepared By

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

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

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

Yes No

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

Yes No

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

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

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

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

Fiscal Year: 2022

Form #3

R01.	Internal Service Fund Name (Specify) (1 of 8) (Record Completed)	Employee Benefits ▼
Operating Revenues		
R02.	Charges for Services	51,532,676
R03.	Other Operating Revenues	214,241
R04.	Total Operating Revenues	\$51,746,917
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	15,983,673
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	31,175,762
R11.	Total Operating Expenses	\$47,159,435
R12.	Operating Income (Loss)	\$4,587,482
Nonoperating Revenues		
R13.	Investment Income	-4,556,819
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	983,575
R16.	Total Nonoperating Revenues	\$-3,573,244
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	\$1,014,238

Capital Contributions

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	51,593
R27. Transfers Out	

Special and Extraordinary Items

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0

R28. Change in Net Position	\$1,065,831
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R29. Net Position (Deficit), Beginning of Fiscal Year	\$4,090,914
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R30. Adjustment	
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R31. Reason for Adjustment	
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R32. Net Position (Deficit), End of Fiscal Year	\$5,156,745
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Net Position (Deficit)

R33. Net Investment in Capital Assets	
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R34. Restricted	
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R35. Unrestricted	5,156,745
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R36. Total Net Position (Deficit)	\$5,156,745
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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: 2022

Form #3

R01.	Internal Service Fund Name (Specify) (2 of 8) (Record Completed)	Facilities Management ▼
Operating Revenues		
R02.	Charges for Services	147,256,343
R03.	Other Operating Revenues	654,653
R04.	Total Operating Revenues	\$147,910,996
Operating Expenses		
R05.	Personnel Services	37,666,228
R06.	Contractual Services	39,456,687
R07.	Materials and Supplies	68,810,998
R08.	General and Administrative Expenses	
R09.	Depreciation and Amortization Expenses	256,524
R10.	Other Operating Expenses	4,443,687
R11.	Total Operating Expenses	\$150,634,124
R12.	Operating Income (Loss)	-\$2,723,128
Nonoperating Revenues		
R13.	Investment Income	-317,369
R14.	Gain on Disposal of Capital Assets	1,150
R15.	Other Nonoperating Revenues	609,056
R16.	Total Nonoperating Revenues	\$292,837
Nonoperating Expenses		
R17.	Interest Expense	1,155
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	\$1,155
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	-\$2,431,446

Capital Contributions

R22. Federal	13,016
R23. State	3,125,098
R24. Other Capital Contributions	363,319
R25. Total Capital Contributions	\$3,501,433
R26. Transfers In	4,198,872
R27. Transfers Out	-1,330,093

Special and Extraordinary Items

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0

R28. Change in Net Position	\$3,938,766
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R29. Net Position (Deficit), Beginning of Fiscal Year	\$-36,567,131
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R30. Adjustment	
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R31. Reason for Adjustment	
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R32. Net Position (Deficit), End of Fiscal Year	\$-32,628,365
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Net Position (Deficit)

R33. Net Investment in Capital Assets	3,158,000
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R34. Restricted	
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R35. Unrestricted	-35,786,365
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R36. Total Net Position (Deficit)	\$-32,628,365
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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: 2022

Form #3

R01. Internal Service Fund Name (Specify) (3 of 8) (Record Completed)	Fleet Services
Operating Revenues	
R02. Charges for Services	46,433,780
R03. Other Operating Revenues	354,695
R04. Total Operating Revenues	\$46,788,475
Operating Expenses	
R05. Personnel Services	5,745,080
R06. Contractual Services	2,528,934
R07. Materials and Supplies	20,155,428
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	13,273,085
R10. Other Operating Expenses	1,794,137
R11. Total Operating Expenses	\$43,496,664
R12. Operating Income (Loss)	\$3,291,811
Nonoperating Revenues	
R13. Investment Income	-1,152,042
R14. Gain on Disposal of Capital Assets	1,494,959
R15. Other Nonoperating Revenues	95,568
R16. Total Nonoperating Revenues	\$438,485
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	162,987
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	\$162,987
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$3,567,309

Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	1,049,270
R25.	Total Capital Contributions	\$1,049,270
R26.	Transfers In	806,677
R27.	Transfers Out	-200,355
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$5,222,901
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$84,995,451
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$90,218,352
Net Position (Deficit)		
R33.	Net Investment in Capital Assets	42,104,000
R34.	Restricted	
R35.	Unrestricted	48,114,352
R36.	Total Net Position (Deficit)	\$90,218,352

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

Fiscal Year: 2022

Form #3

R01.	Internal Service Fund Name (Specify) (4 of 8) (Record Completed)	Information Technology ▼
Operating Revenues		
R02.	Charges for Services	192,704,341
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$192,704,341
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	197,048,914
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	
R09.	Depreciation and Amortization Expenses	2,933,878
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$199,982,792
R12.	Operating Income (Loss)	\$-7,278,451
Nonoperating Revenues		
R13.	Investment Income	
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$0
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	\$-7,278,451

Capital Contributions

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	6,340,060
R27. Transfers Out	

Special and Extraordinary Items

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0

R28. Change in Net Position	-\$938,391
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R29. Net Position (Deficit), Beginning of Fiscal Year	\$10,424,677
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R30. Adjustment	
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R31. Reason for Adjustment	
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R32. Net Position (Deficit), End of Fiscal Year	\$9,486,286
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Net Position (Deficit)

R33. Net Investment in Capital Assets	6,381,000
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R34. Restricted	
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R35. Unrestricted	3,105,286
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R36. Total Net Position (Deficit)	\$9,486,286
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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: 2022

Form #3

R01. Internal Service Fund Name (Specify) (5 of 8) (Record Completed)	Public Liability
Operating Revenues	
R02. Charges for Services	50,246,426
R03. Other Operating Revenues	308,603
R04. Total Operating Revenues	\$50,555,029
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	16,171,304
R07. Materials and Supplies	
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	47,282,138
R11. Total Operating Expenses	\$63,453,442
R12. Operating Income (Loss)	\$-12,898,413
Nonoperating Revenues	
R13. Investment Income	-1,999,468
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$-1,999,468
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	\$-14,897,881

Capital Contributions

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0

R26. Transfers In	
R27. Transfers Out	

Special and Extraordinary Items

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0

R28. Change in Net Position	\$-14,897,881
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R29. Net Position (Deficit), Beginning of Fiscal Year	\$-510,178
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R30. Adjustment	
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R31. Reason for Adjustment	
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R32. Net Position (Deficit), End of Fiscal Year	\$-15,408,059
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Net Position (Deficit)

R33. Net Investment in Capital Assets	
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R34. Restricted	
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R35. Unrestricted	-15,408,059
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R36. Total Net Position (Deficit)	\$-15,408,059
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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: 2022

Form #3

R01. Internal Service Fund Name (Specify) (6 of 8) (Record Completed)	Purchasing
Operating Revenues	
R02. Charges for Services	10,888,731
R03. Other Operating Revenues	1,129,430
R04. Total Operating Revenues	\$12,018,161
Operating Expenses	
R05. Personnel Services	8,382,677
R06. Contractual Services	2,236,801
R07. Materials and Supplies	98,418
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	755,988
R10. Other Operating Expenses	1,171,365
R11. Total Operating Expenses	\$12,645,249
R12. Operating Income (Loss)	\$-627,088
Nonoperating Revenues	
R13. Investment Income	-173,928
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	43,548
R16. Total Nonoperating Revenues	\$-130,380
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	\$-757,468

Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	594,000
R27.	Transfers Out	-315,619
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-479,087
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$1,023,068
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$543,981
Net Position (Deficit)		
R33.	Net Investment in Capital Assets	2,489,001
R34.	Restricted	
R35.	Unrestricted	-1,945,020
R36.	Total Net Position (Deficit)	\$543,981

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

Fiscal Year: 2022

Form #3

R01. Internal Service Fund Name (Specify) (7 of 8) (Record Completed)	Road and Communication Equipment Fund
Operating Revenues	
R02. Charges for Services	10,152,363
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$10,152,363
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	466,905
R07. Materials and Supplies	4,948,654
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	3,794,788
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$9,210,347
R12. Operating Income (Loss)	\$942,016
Nonoperating Revenues	
R13. Investment Income	-451,736
R14. Gain on Disposal of Capital Assets	343,110
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$-108,626
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	106,392
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	\$106,392
R21. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$726,998

Capital Contributions

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	485,700
R27. Transfers Out	

Special and Extraordinary Items

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0

R28. Change in Net Position	\$1,212,698
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R29. Net Position (Deficit), Beginning of Fiscal Year	\$38,795,777
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R30. Adjustment	
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R31. Reason for Adjustment	
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R32. Net Position (Deficit), End of Fiscal Year	\$40,008,475
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Net Position (Deficit)

R33. Net Investment in Capital Assets	17,688,997
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R34. Restricted	
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R35. Unrestricted	22,319,478
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R36. Total Net Position (Deficit)	\$40,008,475
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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: 2022

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	-12,369
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$-12,369
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	\$-12,369

Capital Contributions

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0

R26. Transfers In	
R27. Transfers Out	

Special and Extraordinary Items

R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0

R28. Change in Net Position	\$-12,369
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R29. Net Position (Deficit), Beginning of Fiscal Year	\$501,343
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R30. Adjustment	
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R31. Reason for Adjustment	
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R32. Net Position (Deficit), End of Fiscal Year	\$488,974
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Net Position (Deficit)

R33. Net Investment in Capital Assets	
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R34. Restricted	
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R35. Unrestricted	488,974
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R36. Total Net Position (Deficit)	\$488,974
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County of San Diego
 Counties' Financial Transactions Report
 Airport Enterprise Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

Form #4

Operating Revenues	
R01. Hangar Space Rentals	804,273
R02. Aircraft Parking	64,648
R03. Building Rentals	721,419
R04. Lease of Ground Area	9,658,211
R05. Fuel Flowage Fees	691,631
R06. Landing, Gate, and Ramp Fees	1,281,664
R08. Concession Revenues	889,253
R09. Sales and Services	149,039
R10. Other Operating Revenues	90,862
R11. Total Operating Revenues	\$14,351,000
Operating Expenses	
Maintenance and Operation	
R12. Landing Areas	1,331,469
R13. Aircraft Parking	
R14. Hangars	
R15. Terminal Buildings and Areas	74,158
R16. Other Buildings and Areas	275,495
R17. General Shops and Equipment	20,009
R18. Personnel Services	3,446,418
R19. Contractual Services	4,285,303
R20. Materials and Supplies	244,821
R21. General and Administrative Expenses	500,385
R22. Cost of Sales and Services	91,000
R23. Depreciation and Amortization Expenses	3,565,084
R24. Other Operating Expenses	1,686,249
R25. Total Operating Expenses	\$15,520,391
R26. Operating Income (Loss)	\$-1,169,391

Nonoperating Revenues		
R27.	Investment Income	2,717,307
R27.4	Rents, Leases, Concessions, and Royalties	
R27.5	Passenger Facility Charges	11,484
Intergovernmental – Federal		
R36.	Aid for Construction	1,204,083
R37.	Other Intergovernmental – Federal	31,189
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.	Total Nonoperating Revenues	\$3,964,063
Nonoperating Expenses		
R48.	Interest Expense	
R49.	Taxes and Assessments	
R50.	Judgments and Damages	
R51.	Loss on Disposal of Capital Assets	0
R52.	Other Nonoperating Expenses	
R53.	Total Nonoperating Expenses	\$0
R54.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$2,794,672
Capital Contributions		
R55.	Federal	
R56.	State	
R57.	County	
R58.	Other Government	
R59.	Other Capital Contributions	
R60.	Total Capital Contributions	\$0
R61.	Transfers In	65,955
R62.	Transfers Out	-132,066
Special and Extraordinary Items		
R62.5	Special Item	
R62.6	Extraordinary Item	
R62.7	Total Special and Extraordinary Items	\$0
R63.	Change in Net Position	\$2,728,561
R64.	Net Position (Deficit), Beginning of Fiscal Year	\$128,735,177
R65.	Adjustment	
R66.	Reason for Adjustment	
R67.	Net Position (Deficit), End of Fiscal Year	\$131,463,738
Net Position (Deficit)		
R68.	Net Investment in Capital Assets	106,974,000
R69.	Restricted	
R70.	Unrestricted	24,489,738
R71.	Total Net Position (Deficit)	\$131,463,738

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

Fiscal Year: 2022

Form #9

Operating Revenues	
R01. Service Charges	28,419,897
R02. Permit and Inspection Fees	
R03. Connection Fees	729,220
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	178,043
R08. Total Operating Revenues	\$29,327,160
Operating Expenses	
R09. Transmission	7,284,382
R10. Treatment and Disposal	13,557,774
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	1,439,849
R16. Depreciation and Amortization Expenses	2,821,426
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$25,103,431
R19. Operating Income (Loss)	\$4,223,729
Nonoperating Revenues	
R20. Investment Income	-1,345,981
R21. Rents, Leases, Concessions, and Royalties	40,128
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.	Total Nonoperating Revenues	\$-1,305,853
	Nonoperating Expenses	
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$0
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$2,917,876
	Capital Contributions	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	13,077,100
R55.	Transfers Out	
	Special and Extraordinary Items	
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$15,994,976
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$123,785,067
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$139,780,043
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	79,080,284
R62.	Restricted	
R63.	Unrestricted	60,699,759
R64.	Total Net Position (Deficit)	\$139,780,043

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

Fiscal Year: 2022

Form #13

R01. Enterprise Fund Name (Specify) (1 of 3) (Record Completed)	Jail Stores Commissary
Operating Revenues	
R02. Charges for Services	6,476,142
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$6,476,142
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	356,851
R07. Materials and Supplies	2,102,237
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	1,179
R10. Other Operating Expenses	548,086
R11. Total Operating Expenses	\$3,008,353
R12. Operating Income (Loss)	\$3,467,789
Nonoperating Revenues	
R13. Investment Income	-30,270
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	\$-30,270

Nonoperating Expenses		
R35.	Interest Expense	
R36.	Loss on Disposal of Capital Assets	
R37.	Other Nonoperating Expenses	
R38.	Total Nonoperating Expenses	\$0
R39.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$3,437,519
Capital Contributions		
R40.	Federal	
R41.	State	
R42.	County	
R43.	Other Government	
R44.	Other Capital Contributions	
R45.	Total Capital Contributions	\$0
R46.	Transfers In	
R47.	Transfers Out	-3,443,324
Special and Extraordinary Items		
R47.5	Special Item	
R47.6	Extraordinary Item	
R47.7	Total Special and Extraordinary Items	\$0
R48.	Change in Net Position	\$-5,805
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$342,312
R50.	Adjustment	
R51.	Reason for Adjustment	
R52.	Net Position (Deficit), End of Fiscal Year	\$336,507
Net Position (Deficit)		
R53.	Net Investment in Capital Assets	
R54.	Restricted	
R55.	Unrestricted	336,507
R56.	Total Net Position (Deficit)	\$336,507

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

Fiscal Year: 2022

Form #13

R01. Enterprise Fund Name (Specify) (2 of 3) (Record Completed)	Liquid Waste ▼
Operating Revenues	
R02. Charges for Services	
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$0
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$0
R12. Operating Income (Loss)	\$0
Nonoperating Revenues	
R13. Investment Income	
R14. Rents, Leases, Concessions, and Royalties	
Intergovernmental – Federal	
R23. Aid for Construction	
R24. Other Intergovernmental – Federal	
Intergovernmental – State	
R25. Aid for Construction	
R28. In-Lieu Taxes	
R29. Other Intergovernmental – State	
R30. Intergovernmental – County	
R31. Intergovernmental – Other	
R32. Gain on Disposal of Capital Assets	
R33. Other Nonoperating Revenues	
R34. Total Nonoperating Revenues	\$0

Nonoperating Expenses

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

Capital Contributions

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

Special and Extraordinary Items

R47.5	Special Item	
R47.6	Extraordinary Item	
R47.7	Total Special and Extraordinary Items	\$0

R48.	Change in Net Position	\$0
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R49.	Net Position (Deficit), Beginning of Fiscal Year	\$0
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R50.	Adjustment	
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R51.	Reason for Adjustment	
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R52.	Net Position (Deficit), End of Fiscal Year	\$0
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Net Position (Deficit)

R53.	Net Investment in Capital Assets	
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R54.	Restricted	
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R55.	Unrestricted	0
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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: 2022

Form #13

R01. Enterprise Fund Name (Specify) (3 of 3) (Record Completed)	Sanitation District ▼
Operating Revenues	
R02. Charges for Services	8,120,195
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$8,120,195
Operating Expenses	
R05. Personnel Services	4,862,730
R06. Contractual Services	1,059,487
R07. Materials and Supplies	2,158,407
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	63,795
R10. Other Operating Expenses	570,706
R11. Total Operating Expenses	\$8,715,125
R12. Operating Income (Loss)	-\$594,930
Nonoperating Revenues	
R13. Investment Income	-47,141
R14. Rents, Leases, Concessions, and Royalties	
Intergovernmental – Federal	
R23. Aid for Construction	
R24. Other Intergovernmental – Federal	60,144
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	\$13,003

Nonoperating Expenses		
R35.	Interest Expense	
R36.	Loss on Disposal of Capital Assets	
R37.	Other Nonoperating Expenses	
R38.	Total Nonoperating Expenses	\$0
R39.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-581,927
Capital Contributions		
R40.	Federal	
R41.	State	
R42.	County	
R43.	Other Government	
R44.	Other Capital Contributions	
R45.	Total Capital Contributions	\$0
R46.	Transfers In	2,643,198
R47.	Transfers Out	-1,230,310
Special and Extraordinary Items		
R47.5	Special Item	
R47.6	Extraordinary Item	
R47.7	Total Special and Extraordinary Items	\$0
R48.	Change in Net Position	\$830,961
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$2,087,560
R50.	Adjustment	
R51.	Reason for Adjustment	
R52.	Net Position (Deficit), End of Fiscal Year	\$2,918,521
Net Position (Deficit)		
R53.	Net Investment in Capital Assets	1,292,001
R54.	Restricted	
R55.	Unrestricted	1,626,520
R56.	Total Net Position (Deficit)	\$2,918,521

County of San Diego
 Counties' Financial Transactions Report – Governmental Funds
 Taxes: Property Taxes and Taxes – Other

Fiscal Year: 2022

Form #15

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Property Taxes						
R01. Countywide Secured and Unsecured	805,586,871	82,000				805,668,871
R02. Supplemental Countywide Secured and Unsecured	13,523,613					13,523,613
R03. Less-than-Countywide Secured and Unsecured		61,322,603				61,322,603
R04. Supplemental Less-than-Countywide Secured and Unsecured		940,268				940,268
R05. Property Tax In-Lieu of Vehicle License Fees	481,288,638					481,288,638
R06. Voter-Approved Indebtedness						
R07. Supplemental Voter-Approved Indebtedness						
R08. Prior-Year Secured and Unsecured	9,762,236	341,010				10,103,246
R09. Supplemental Prior-Year Secured and Unsecured	11,151,716	815,208				11,966,924
R10. Pass-through Property Taxes (ABX1 26)	93,280,493	3,321,136				96,601,629
R11. Residual Property Taxes (ABX1 26)	53,563,621	4,078,994				57,642,615
R13. Parcel Tax						
R14. Other Property Taxes (Specify)						
Specify Other Property Taxes						
R15. Total Property Taxes	\$1,468,157,188	\$70,901,219	\$0	\$0	\$0	\$1,539,058,407

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Taxes – Other						
R16. Sales and Use Taxes	43,267,691					43,267,691
R18. Transportation Tax (Nontransit Purposes)						
R19. Property Transfer	43,634,657					43,634,657
R20. Transient Occupancy Taxes	7,225,923					7,225,923
R21. Timber Yield						
R22. Aircraft	2,591,577					2,591,577
R23. Construction Development Taxes						
R24. Utility Users Tax						
R25. Other Taxes – Other (Specify)	312,809	24	0	0	0	312,833

Specify Other Taxes – Other

Miscellaneous Taxes	312,809	24				312,833
Total:						312,833

R26. Total Taxes – Other	\$97,032,657	\$24	\$0	\$0	\$0	\$97,032,681
R27. Total Taxes	\$1,565,189,845	\$70,901,243	\$0	\$0	\$0	\$1,636,091,088

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Licenses, Permits, and Franchises						
R05. Animal Licenses	467,729					467,729
R06. Business Licenses	10,870,672					10,870,672
R07. Construction Permits	7,982,931					7,982,931
R08. Road Privileges and Permits	248,318	4,028				252,346
R09. Zoning Permits						
R10. Franchises		7,851,410				7,851,410
R11. Other Licenses, Permits, and Franchises (Specify)	22,422,668	5,133,786				27,556,454

Specify Other Licenses, Permits, and Franchises

CATV Permits	4,669,168					4,669,168	Delete
Hazardous/Biohazard Permits	14,357,685					14,357,685	Delete
Marriage Licenses	1,626,902					1,626,902	Delete
Parkland Dedication Fees	1,768,913	5,133,786				6,902,699	Delete
							Add
Total:						27,556,454	

R12. Total Licenses, Permits, and Franchises	\$41,992,318	\$12,989,224	\$0	\$0	\$0	\$54,981,542
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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: 2022

Form #17

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Fines, Forfeitures, and Penalties						
R01. Vehicle Code Fines	2,142,637					2,142,637
R02. Other Court Fines	14,207,294					14,207,294
R03. Forfeitures and Penalties	1,516,346	360,606				1,876,952
R04. Penalties and Costs of Delinquent Taxes	40,737,177	7,499				40,744,676
R05. Other Fines, Forfeitures, and Penalties (Specify)	37,500,000	30,903				37,530,903

Specify Other Fines, Forfeitures, and Penalties

Dedicated Criminal Fines K-12	37,500,000					37,500,000	Delete
Fish and Game Fines		30,903				30,903	Delete
							Add
Total:						37,530,903	

R06. Total Fines, Forfeitures, and Penalties	\$96,103,454	\$399,008	\$0	\$0	\$0	\$96,502,462
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds								
Revenue from Use of Money and Property														
R07. Investment Income	-55,816,198	-31,844,208	164,914	-1,337,796		-88,833,288								
R08. Rents, Leases, and Concessions	3,477,109	2,220,212	5,720,241			11,417,562								
R09. Royalties		58,891				58,891								
R10. Other Revenue from Use of Money and Property (Specify)														
Specify Other Revenue from Use of Money and Property														
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; height: 20px;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="border: none; text-align: right; padding-right: 5px;">Add</td> </tr> </table>														Add
							Add							
R11. Total Revenue from Use of Money and Property	-\$52,339,089	-\$29,565,105	\$5,885,155	-\$1,337,796	\$0	-\$77,356,835								

County of San Diego
 Counties' Financial Transactions Report – Governmental Funds
 Intergovernmental – State

Fiscal Year: 2022

Form #18

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – State						
R01. Highway Users Tax		59,643,014				59,643,014
R02. Motor Vehicle In-Lieu Tax	3,207,382					3,207,382
R03. 1991 Realignment Revenue						
R04. 2011 Realignment Revenue	58,871,804					58,871,804
R05. Other State In-Lieu Taxes		52,422				52,422
R06. Highway Property Rentals						
R07. Public Assistance Administration (Include CALWORKS Admin.)	306,915,127					306,915,127
R08. Public Assistance Programs (Include CALWORKS Program)	100,435,227					100,435,227
R09. Realignment for Social Services	134,670,958					134,670,958
R10. Aid for Agriculture	10,057,404					10,057,404
R11. Aid for Construction		279,960		856		280,816
R12. Aid for Corrections	7,570,802					7,570,802
R13. Aid for County Fairs						
R14. Aid for Disaster						
R15. Homeowners' Property Tax Relief	4,416,002	307,918				4,723,920
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	1,303,166					1,303,166
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	1,268,239					1,268,239
R23. Tobacco Tax – AB 75/Prop. 99						
R24. Public Safety – Prop. 172	133,139,576	415,559,401		27,855,401		576,554,378
R25. Public Safety – 2011						
Health Programs						
R26. Aid for Mental Health	209,648,265					209,648,265
R27. Realignment for Mental Health	348,065,717					348,065,717
R28. Medically Indigent Adult (MIA)						
R29. Alcohol and Drug Abuse	1,248,097					1,248,097
R30. Realignment for Health Services						
R31. Other Health Programs (Specify)	15,945,255					15,945,255

Specify Other Health Programs

AIDS State Grant	1,094,898					1,094,898	Delete
Other Aid for Health	3,109,270					3,109,270	Delete
State Aid Title XIX (Child Health & Disability)	11,741,087					11,741,087	Delete
							Add
Total:						15,945,255	

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
State – Other						
R32. Supplemental Law Enforcement Services Fund (SLESF/COPS)	1,475,486					1,475,486
R33. Office of Criminal Justice Planning (OCJP)						
R34. Library		109,537				109,537
R35. Stabilization						
R36. Veterans Affairs Programs	1,094,239					1,094,239
R37. Sheriff Boating Safety						
R38. Victim Witness Programs	2,574,972					2,574,972
R39. Child Support Service						
R40. Civil Defense						
R41. Aging Programs	6,528,146					6,528,146
R42. Law Enforcement	3,171,400					3,171,400
R43. Other State – Other (Specify)	93,104,769	945,687		2,152,451		96,202,907

Specify Other State – Other

Auto Insurance Fraud/Theft	7,920,606					7,920,606	Delete
California Aid to Airports Program (CAAP)		50,000				50,000	Delete
COVID-19 CA Small Business Advocate Grant (CALOSBA)	15,450					15,450	Delete
COVID-19 California Disaster Assistance Act	2,330,775					2,330,775	Delete
Miscellaneous State Aid	72,800,625	895,687		2,152,451		75,848,763	Delete
Prop 47 Grant Program	181,987					181,987	Delete
Prop 56 Tobacco Tax	3,377,875					3,377,875	Delete
State Aid Workers Comp Fund	6,477,451					6,477,451	Delete
							Add
Total:						96,202,907	

R44. Total Intergovernmental – State	\$1,444,767,033	\$476,897,939	\$0	\$30,008,708	\$0	\$1,951,673,680
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County of San Diego
 Counties' Financial Transactions Report – Governmental Funds
 Intergovernmental – Federal

Fiscal Year: 2022

Form #19

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – Federal						
R01. Public Assistance Administration	315,788,419					315,788,419
R02. Public Assistance Programs	175,670,542	166,911,424				342,581,966
R03. Health Administration	9,692,299					9,692,299
R04. Aid for Construction						
R05. Aid for Disaster	1,827,105					1,827,105
R06. Forest Reserve Revenue		156,457				156,457
R07. In-Lieu Taxes	7,320,752	2,400				7,323,152
Federal – Other						
R08. Workforce Investment Act (WIA)						
R09. Community Development Block Grant	207,371	1,873,352		370,446		2,451,169
R10. Health and Mental Health Grants	261,712,396					261,712,396
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)						
R13. DEA Programs/Drug and Alcohol Programs	18,449,426					18,449,426
R14. DA Programs – Family/Child		1,812,301				1,812,301
R15. Grazing						
R16. Aging Programs	23,766,483					23,766,483
R17. Senior Citizens Programs	1,541,971					1,541,971
R18. Road Projects		3,695,115				3,695,115
R19. Law Enforcement	23,854,492	406,798				24,261,290
R20. Other Federal – Other (Specify)	559,211,353	5,157,085				564,368,438

Specify Other Federal – Other

COVID-19 ARPA CSLFRF (Fed Treasury 21.027)	160,496,528	849,338				161,345,866	Delete
COVID-19 ARPA Emergency Connectivity Fund (FED FCC)		3,001,053				3,001,053	Delete
COVID-19 CALWORKS AST (FED HHS 93.558)	8,643,200					8,643,200	Delete
COVID-19 CDBG (FED HUD 14.218)	4,135,373					4,135,373	Delete
COVID-19 CHW PH RESPONSE AND RESILIENT (FED HI)	168,557					168,557	Delete
COVID-19 Coronavirus Emerg Supp Fd (Fed DOJ 16.034)	1,548,852					1,548,852	Delete
COVID-19 Emergency Rental Assistance Program ERAP (F	206,463,403					206,463,403	Delete
COVID-19 ESG (FED HUD 14.231)	6,324,998					6,324,998	Delete
COVID-19 HEALTH DISPARITIES (FED HHS 97.036)	5,599,867					5,599,867	Delete
COVID-19 HIV Emergency Relief Project Grants (Fed HHS	10,062,640					10,062,640	Delete
COVID-19 HIV Prevention Activities_Health Department Ba	19,190,661					19,190,661	Delete
COVID-19 HOPWA (FED HUD 14.241)	5,085,726					5,085,726	Delete
COVID-19 IMMUNIZATION GRANTS (FED HHS 93.268)	7,654,879					7,654,879	Delete
COVID-19 LTC OMB TITLE XX ELDER JUSTICE PROG	468,435					468,435	Delete
COVID-19 NON ASSTCE FOOD STAMPS (FED DOA 10.5)	3,171,921					3,171,921	Delete
COVID-19 NTNL BIOTERRORISM HOSPL PREPDNS (FEI	40,792					40,792	Delete
COVID-19 PPHF REACH (FED HHS 93.738)	419,170					419,170	Delete
COVID-19 PROVIDER RELIEF (FED HHS 93.498)	282,403					282,403	Delete
COVID-19 Public Assistance Grants (Fed DHS 97.036)	102,479,920	16,553				102,496,473	Delete
COVID-19 Public Health Emergency Response Awards (Fei	702,166					702,166	Delete

COVID-19 Special Programs for the Aging_ Title III Part C_N	1,095,423					1,095,423	Delete
COVID-19 STRENGTHEN PH SY (FED HHS 93.421)	18,516					18,516	Delete
COVID-19 SUBSTANCE ABUSE PREV AND TRTMT (FED	1,458,093					1,458,093	Delete
COVID-19 TARGETED CAS MGMT TCM (Fed HHS 93.778	85,002					85,002	Delete
COVID-19 TITLE III E FMLY CAREGIVER (FED HHS 93.05	499,341					499,341	Delete
COVID-19 TITLE IIIB SUPPORTIVE SVCS (FED HHS 93.0	1,684,899					1,684,899	Delete
COVID-19 TITLE VII A OMBUDSMAN (FED HHS 93.042)	73,992					73,992	Delete
COVID-19 UNINSURED (FED HHS 93.461)	6,897,840					6,897,840	Delete
Federal aid for plants and animal disease	2,925,547					2,925,547	Delete
Nation Hwy Safety Programs	897,458					897,458	Delete
Other - Federal	591,496	1,290,141				1,881,637	Delete
Smart Prosecution Initiative	44,255					44,255	Delete
							Add
						Total:	564,368,438

R21. Total Intergovernmental – Federal

\$1,399,042,609	\$180,014,932	\$0	\$370,446	\$0	\$1,579,427,987
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County of San Diego
 Counties' Financial Transactions Report – Governmental Funds
 Other In-Lieu Taxes and Intergovernmental – Other

Fiscal Year: 2022

Form #20

Other In-Lieu Taxes	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
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	11,668,391	6,100,624	<input type="text"/>	<input type="text"/>	<input type="text"/>	17,769,015
R03. Redevelopment/Housing	13,204,405	393,681	<input type="text"/>	<input type="text"/>	<input type="text"/>	13,598,086
R04. Special Districts/Joint Power Authority (JPA)	1,708,271	<input type="text"/>	<input type="text"/>	259,174	<input type="text"/>	1,967,445
R05. Other Intergovernmental – Other (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Specify Other Intergovernmental – Other

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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R06. Total Intergovernmental – Other	\$26,581,067	\$6,494,305	\$0	\$259,174	\$0	\$33,334,546
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County of San Diego
 Counties' Financial Transactions Report – Governmental Funds
 Charges for Current Services

Fiscal Year: 2022

Form #21

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Charges for Current Services						
R01. Assessments and Tax Collection Fees	2,063,339	1,575				2,064,914
R02. Property Tax Administrative Fees	14,668,611	0	0	0	0	14,668,611
R03. Cities	7,014,465					7,014,465
R04. Redevelopment Agencies	6,740,050					6,740,050
R05. Special Districts	914,096					914,096
R06. Auditing and Accounting Fees	18,103,802					18,103,802
R07. Communication Services	800,280					800,280
R08. Election Services	2,343,297					2,343,297
R09. Legal Services	16,330,541					16,330,541
R10. Planning and Engineering Services	19,120,499	8,202,664				27,323,163
R11. Agricultural Services	25,621					25,621
R12. Civil Process Services	1,162,108					1,162,108
R13. Court Fees and Costs	7,703,853	60				7,703,913
R14. Booking Fees						
R15. Estate Fees	752,465					752,465
R16. Humane Services	1,920,545					1,920,545
R17. Law Enforcement Services	168,200,319					168,200,319
R18. Recording Fees	29,690,472					29,690,472
R19. Road and Street Services	1,630,220	16,531,431				18,161,651
R20. Health Fees	5,703,212	62,586				5,765,798
R21. Mental Health Services						
R22. California Children's Services	2,522,822					2,522,822
R23. Sanitation Services	12,877,128	3,236,811				16,113,939
R24. Institutional Care and Services	89,163,688	2,388,666		913,161		92,465,515
R25. Library Services		167,905				167,905
R26. Parks and Recreation Fees	7,807,795	987,825				8,795,620
Charges for Current Services – Other						
R27. Personnel Services	2,742,763					2,742,763
R28. Building Maintenance and Grounds Services	1,397,435					1,397,435
R29. Administrative Services						
R30. Other Charges for Current Services – Other (Specify)	22,668,751	6,771,284				29,440,035

Specify Other Charges for Current Services – Other

AB 2890 Recovered Expenses	11,728,679					11,728,679	Delete
Coroner Services	117,930					117,930	Delete
CSA - Emergency Medical Services		203,431				203,431	Delete
Flood - Special Drainage Fees reimbursements		745,438				745,438	Delete
Harmony Grove - charges to county property owners		609				609	Delete
Miscellaneous Current Services	3,606,759					3,606,759	Delete
Other Services to Government	7,215,383	5,821,806				13,037,189	Delete
							Add
Total:						29,440,035	

R31. Total Charges for Current Services

\$429,399,566	\$38,350,807	\$0	\$913,161	\$0	\$468,663,534
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County of San Diego
 Counties' Financial Transactions Report – Governmental Funds
 Miscellaneous Revenues and Total Revenues

Fiscal Year: 2022

Form #22

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Miscellaneous Revenues						
R01. Other Sales	42,776	265,104				307,880
R02. Tobacco Settlement	2,826	35,470,121				35,472,947
R03. Welfare Repayments	1,097,011					1,097,011
R04. Cancelled Warrants						
R05. Development Impact Fees						
R06. Other Miscellaneous Revenues (Specify)	34,051,053	1,573,987	5,636,792	24,441		41,286,273

Specify Other Miscellaneous Revenues

Other Misc. Revenue	22,669,663	1,412,446				24,082,109	Delete
Moderization of the Assessor Recorder County Clerk El Cajc				24,441		24,441	Delete
Recovered Expenditures	11,381,390	161,541				11,542,931	Delete
Reimbursements From Other Funds For Pension Obligation			5,636,792			5,636,792	Delete
							Add
Total:						41,286,273	

R07. Total Miscellaneous Revenues	\$35,193,666	\$37,309,212	\$5,636,792	\$24,441	\$0	\$78,164,111
R08. Total Revenues	\$4,985,930,469	\$793,791,565	\$11,521,947	\$30,238,134	\$0	\$5,821,482,115

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

Fiscal Year: 2022

Form #23

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Legislative and Administrative						
R01. Board of Supervisors	13,187,406					13,187,406
R02. Clerk of the Board	4,001,076					4,001,076
R03. Administrative Officer	7,459,985					7,459,985
R04. Council of Governments						
R05. Other Legislative and Administrative	27,634,603					27,634,603
R06. Total Legislative and Administrative	52,283,070					52,283,070
Finance						
R07. Auditor-Controller	36,114,098	229,526				36,343,624
R08. Treasurer-Tax Collector	20,590,541	152,972				20,743,513
R09. Assessor	50,640,110					50,640,110
R10. Purchasing Agent						
R11. Other Finance	113,505,003					113,505,003
R12. Total Finance	220,849,752	382,498				221,232,250
Counsel						
R13. County Counsel	31,541,079					31,541,079
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. Total Counsel	31,541,079					31,541,079
R17. Personnel	31,805,765					31,805,765
R18. Elections	38,075,245					38,075,245
R19. Communications	3,282,193	176,980				3,459,173
R20. Property Management	7,154,577					7,154,577
Plant Acquisition						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition		67,896		669,019		736,915
R24. Total Plant Acquisition		67,896		669,019		736,915
R25. Promotion	12,423,677					12,423,677
R26. Other General Government	9,499,555		5,739,596			15,239,151
R27. Total General Government	\$406,914,913	\$627,374	\$5,739,596	\$669,019	\$0	\$413,950,902

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

Fiscal Year: 2022

Form #24

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Judicial						
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)	10,025,855					10,025,855
R04. County Clerk						
R05. Grand Jury (Including Audit)	497,270					497,270
R06. District Attorney – Prosecution	200,724,435	252,527				200,976,962
R07. Child Support Services	41,844,623					41,844,623
R08. Public Defender	97,643,737					97,643,737
R09. Court Appointed Counsel						
R10. Other Judicial	1,555,900					1,555,900
R11. Total Judicial	409,288,884	252,527				409,541,411
R12. Police Protection	573,921,337	387,911				574,309,248
Detention and Correction						
R13. Adult Detention	359,972,950	1,376,896				361,349,846
R14. Juvenile Detention	46,380,221					46,380,221
R15. Probation	145,001,005	1,000				145,002,005
R16. Other Detention and Correction						
R17. Total Detention and Correction	551,354,176	1,377,896				552,732,072
R18. Fire Protection	57,087,919	2,541,379				59,629,298
R19. Flood Control – Soil and Water Conservation	3,959,871	4,774,763				8,734,634

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Protective Inspection						
R20. Agricultural Commissioner	19,285,042	18,038				19,303,080
R21. Building Inspector						
R22. Livestock Inspector						
R23. Sealer of Weights and Measures	5,212,332					5,212,332
R24. Other Protective Inspection						
R25. Total Protective Inspection	24,497,374	18,038				24,515,412
Protection – Other						
R26. LAFCO	483,914					483,914
R27. Recorder	17,206,253					17,206,253
R28. Coroner	12,482,905					12,482,905
R29. Emergency Services	10,638,264					10,638,264
R30. Planning and Zoning	50,660,167					50,660,167
R31. Humane Services (Pound)	9,053,457					9,053,457
R32. Other Protection – Other		31,646				31,646
R33. Total Protection – Other	100,524,960	31,646				100,556,606
R34. Total Public Protection	\$1,720,634,521	\$9,384,160	\$0	\$0	\$0	\$1,730,018,681

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

Fiscal Year: 2022

Form #25

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Public Ways and Facilities						
R01. Roads	7,566,137	88,732,047				96,298,184
R02. Transportation Terminals						
R03. Transportation Systems						
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. Total Public Ways and Facilities	\$7,566,137	\$88,732,047	\$0	\$0	\$0	\$96,298,184
Health						
R07. Public Health	422,394,935	5,380				422,400,315
R08. Medical Care	61,899,281	13,986,942				75,886,223
R09. Mental Health	535,278,404					535,278,404
R10. Drug and Alcohol Abuse Services	155,896,388					155,896,388
R11. Other Health						
R12. Total Health	\$1,175,469,008	\$13,992,322	\$0	\$0	\$0	\$1,189,461,330
R13. Sanitation	11,874	9,838,561				9,850,435

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

Fiscal Year: 2022

Form #26

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Welfare						
R01. Administration	213,080,394	172,298,440				385,378,834
R02. Aid Programs Cash	620,475,126					620,475,126
R03. Other Welfare						
R04. Total Welfare	833,555,520	172,298,440				1,005,853,960
Social Services						
R05. Administration and Programs	591,966,266					591,966,266
R06. Other Social Services						
R07. Total Social Services	591,966,266					591,966,266
General Relief						
R08. Aid to Indigents	3,145,098					3,145,098
R09. Indigent Burials						
R10. Other General Relief						
R11. Total General Relief	3,145,098					3,145,098
R12. Care of Court Wards	10,858,698					10,858,698
R13. Veterans Services	3,915,256					3,915,256
Public Assistance – Other						
R14. Workforce Investment Act (WIA)						
R15. Other Public Assistance – Other	120,048,523	35,148,410				155,196,933
R16. Total Public Assistance – Other	120,048,523	35,148,410				155,196,933
R17. Total Public Assistance	\$1,563,489,361	\$207,446,850	\$0	\$0	\$0	\$1,770,936,211

County of San Diego
 Counties' Financial Transactions Report
 Statement of Expenditures – Governmental Funds
 Education and Recreation and Cultural Services

Fiscal Year: 2022

Form #27

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Education						
R01. School Administration						
R02. Library Services		55,239,416				55,239,416
R03. Agricultural Education	1,222,282					1,222,282
R04. Other Education						
R05. Total Education	\$1,222,282	\$55,239,416	\$0	\$0	\$0	\$56,461,698
Recreation and Cultural Services						
R06. Recreation Facilities	48,977,306	3,681,881				52,659,187
R07. Cultural Services						
R08. Veterans Memorial Building						
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services						
R11. Total Recreation and Cultural Services	\$48,977,306	\$3,681,881	\$0	\$0	\$0	\$52,659,187

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

Fiscal Year: 2022

Form #28

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Debt Service						
R00.5 Lease Financing, Principal Payments	44,767,915	779,566				45,547,481
R01. Other Principal Payments on Long-Term Debt	17,613,163	18,939,209	59,300,000			95,852,372
R02. Interest Payments on Long-Term Debt	9,299,660	17,258,832	23,311,112			49,869,604
R03. Principal and Interest on Short-Term Notes and Warrants						
R04. Other Debt Service			588,230			588,230
R05. Total Debt Service	71,680,738	36,977,607	83,199,342	0	0	191,857,687
Capital Outlay						
R06. General Government	3,728,267			178,181,959		181,910,226
R07. Public Protection	11,190,515	665,000				11,855,515
R08. Public Ways and Facilities		54,325,000				54,325,000
R09. Health and Sanitation	2,436,575	165,000				2,601,575
R10. Public Assistance	2,043,103					2,043,103
R11. Education		579,761				579,761
R12. Recreation and Cultural Services	15,148					15,148
R13. Total Capital Outlay	19,413,608	55,734,761	0	178,181,959	0	253,330,328
R14. Total Expenditures	\$5,015,379,748	\$481,654,979	\$88,938,938	\$178,850,978	\$0	\$5,764,824,643

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

Fiscal Year: 2022

Form #29

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	-29,449,279	312,136,586	-77,416,991	-148,612,844		56,657,472
Other Financing Sources (Uses)						
R01.5 Lease Financing	914,000	257,000				1,171,000
R02. Long-Term Debt - Bonds, COP, and Other Agency Debt				49,060,000		49,060,000
R03. Construction Financing and Other Long-Term Debt	1,331,000					1,331,000
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			3,891,343	10,940,000		14,831,343
R06. Discount on Bonds Issued						
R07. Payment to Refunded Bond Escrow Agent						
R08. Demand Bonds						
R09. Proceeds from Sale of Capital Assets	184,215	15,044				199,259
R11. Insurance Recoveries						
R12. Transfers In	351,572,061	51,950,772	76,406,889	136,811,731		616,741,453
R13. Transfers Out	-282,424,212	-355,932,756				-638,356,968
R13.5 Other Financing Sources (Uses) – Other						
R14. Total Other Financing Sources (Uses)	71,577,064	-303,709,940	80,298,232	196,811,731	0	44,977,087
Special and Extraordinary Items						
R15. Special Item						
R16. Extraordinary Item						
R17. Total Special and Extraordinary Items	0	0	0	0	0	0
R18. Net Change in Fund Balances	42,127,785	8,426,646	2,881,241	48,198,887	0	101,634,559
R19. Fund Balances (Deficits), Beginning of Fiscal Year	\$2,282,435,055	\$899,720,678	\$9,867,091	\$7,586,243	\$0	\$3,199,609,067
R20. Adjustment	25,445,940	-159,123				25,286,817
R21. Reason for Adjustment	inventory	inventory				
R22. Fund Balances (Deficits), End of Fiscal Year	2,350,008,780	907,988,201	12,748,332	55,785,130	0	3,326,530,443

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: 2022

Form #29.5

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Additions				
Contributions				
R01. Employer	650,976,000			
R02. Plan Members	164,089,000			
R03. Private Contributions				
R04. Contributions to Pooled Investments		14,355,457,000		
R05. Other Contributions				10,793,250,000
R06. Total Contributions	\$815,065,000	\$14,355,457,000	\$0	\$10,793,250,000
Investment Income (Loss)				
R07. Net Appreciation (Depreciation) in Fair Value of Investments	-1,734,552,000	-197,000		
R08. Interest	1,408,000	-193,133,000	-53,000	-16,660,000
R09. Dividends	24,512,000			
R10. Other Investment Income	128,464,000			
R11. (Investment Expense)	-64,560,000	-870,000		
Securities Lending Income (Loss)				
R12. Securities Lending Income	781,000			
R13. (Securities Lending Expense)				
R14. Net Securities Lending Income (Loss)	\$781,000	\$0	\$0	\$0
R15. Net Investment Income (Loss)	\$-1,643,947,000	\$-194,200,000	\$-53,000	\$-16,660,000
R15.5 Tax Revenues				
R16. Receipts from Depositors				
R17. Other Additions	133,918,000		2,275,000	
R18. Total Additions	\$-694,964,000	\$14,161,257,000	\$2,222,000	\$10,776,590,000
Deductions				
R19. Benefit Payments	902,134,000			
R20. Refunds of Contributions	7,660,000			
R21. Administrative Expenses	16,437,000	6,402,000	3,000	
R22. Payments to and for Depositors				
R23. Distributions from Pooled Investments		13,111,510,000	-410,000	
R24. Other Deductions			1,415,000	10,775,430,000
R25. Total Deductions	\$926,231,000	\$13,117,912,000	\$1,008,000	\$10,775,430,000
R26. Change in Net Position	\$-1,621,195,000	\$1,043,345,000	\$1,214,000	\$1,160,000
R27. Net Position (Deficit), Beginning of Fiscal Year	\$16,161,532,000	\$7,940,622,000	\$-9,330,000	\$243,725,000
R28. Adjustment				
R29. Reason for Adjustment				
R30. Net Position (Deficit), End of Fiscal Year	\$14,540,337,000	\$8,983,967,000	\$-8,116,000	\$244,885,000

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

Go to Report: Detail Summary of Long-Term Debt

Form #30

Fiscal Year: 2022

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. Principal Payable, Beginning of Fiscal Year	\$197,525,000
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	41,905,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$155,620,000
R22. Principal Payable, Current Portion	46,620,000
R23. Principal Payable, Noncurrent Portion	\$109,000,000
R24. Interest Paid in Current Fiscal Year	10,461,262
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

Go to Report: Detail Summary of Long-Term Debt

Form #30

Fiscal Year: 2022

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. Principal Payable, Beginning of Fiscal Year	\$202,600,000
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	17,395,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$185,205,000
R22. Principal Payable, Current Portion	16,215,000
R23. Principal Payable, Noncurrent Portion	\$168,990,000
R24. Interest Paid in Current Fiscal Year	11,691,877
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

Go to Report: Detail Summary of Long-Term Debt

Form #30

Fiscal Year: 2022

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. Principal Payable, Beginning of Fiscal Year	\$81,454,859
R16. Adjustment to Principal in Current Fiscal Year	5,283,837
R17. Reason for Adjustment to Principal in Current Fiscal Year	FY2022 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	
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$86,738,696
R22. Principal Payable, Current Portion	
R23. Principal Payable, Noncurrent Portion	\$86,738,696
R24. Interest Paid in Current Fiscal Year	
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: FY2022 accretion on 2006BCD CABS

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

Go to Report: Detail Summary of Long-Term Debt

Form #30

Fiscal Year: 2022

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. Principal Payable, Beginning of Fiscal Year	\$70,336,675
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	5,650,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	996,383
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$63,690,292
R22. Principal Payable, Current Portion	5,885,000
R23. Principal Payable, Noncurrent Portion	\$57,805,292
R24. Interest Paid in Current Fiscal Year	2,906,000
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	4,280,438

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

Go to Report: Detail Summary of Long-Term Debt

Form #30

Fiscal Year: 2022

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. Principal Payable, Beginning of Fiscal Year	\$104,279,813
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	4,045,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	1,129,317
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$99,105,496
R22. Principal Payable, Current Portion	4,250,000
R23. Principal Payable, Noncurrent Portion	\$94,855,496
R24. Interest Paid in Current Fiscal Year	4,305,875
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	4,178,000

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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. Principal Payable, Beginning of Fiscal Year	\$439,470,269
R16. Adjustment to Principal in Current Fiscal Year	2,101,101
R17. Reason for Adjustment to Principal in Current Fiscal Year	FY2022 accretion on Series 2019B2 CABS
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	18,285,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	3,450,889
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$419,835,481
R22. Principal Payable, Current Portion	7,480,000
R23. Principal Payable, Noncurrent Portion	\$412,355,481
R24. Interest Paid in Current Fiscal Year	17,244,000
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: FY2022 accretion on Series 2019B2 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. Principal Payable, Beginning of Fiscal Year	\$14,714,182
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	2,612,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	370,396
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$11,731,786
R22. Principal Payable, Current Portion	2,745,000
R23. Principal Payable, Noncurrent Portion	\$8,986,786
R24. Interest Paid in Current Fiscal Year	599,171
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)	2019 Justice Facilities Ref of 98 Courthouse
R04. Nature of Revenue Pledged	Base Rental
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Governmental
R09. Year of Issue	2019
R10. Beginning Maturity Year	2020
R11. Ending Maturity Year	2023
R12. Principal Authorized	3,815,000
R13. Principal Issued to Date	3,815,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$2,635,421
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	1,380,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	104,338
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$1,151,083
R22. Principal Payable, Current Portion	1,125,000
R23. Principal Payable, Noncurrent Portion	\$26,083
R24. Interest Paid in Current Fiscal Year	90,750
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 2020A (Tax Exempt) CAC Waterfront Par ▼
R04. Nature of Revenue Pledged	Base Rental
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation ▼
R07. Fund Type	Governmental ▼
R09. Year of Issue	2020
R10. Beginning Maturity Year	2021
R11. Ending Maturity Year	2042
R12. Principal Authorized	21,910,000
R13. Principal Issued to Date	21,910,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$25,248,885
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	645,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	158,995
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$24,444,890
R22. Principal Payable, Current Portion	680,000
R23. Principal Payable, Noncurrent Portion	\$23,764,890
R24. Interest Paid in Current Fiscal Year	787,838
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 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. Principal Payable, Beginning of Fiscal Year	\$23,815,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	975,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$22,840,000
R22. Principal Payable, Current Portion	975,000
R23. Principal Payable, Noncurrent Portion	\$21,865,000
R24. Interest Paid in Current Fiscal Year	475,993
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 2021 Youth Transition Campus (Green Br
R04. Nature of Revenue Pledged	Base Rental
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Governmental
R09. Year of Issue	2021
R10. Beginning Maturity Year	2024
R11. Ending Maturity Year	2052
R12. Principal Authorized	49,060,000
R13. Principal Issued to Date	49,060,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	
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	49,060,000
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	14,831,343
R19. Principal Paid in Current Fiscal Year	
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	289,998
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$63,601,345
R22. Principal Payable, Current Portion	
R23. Principal Payable, Noncurrent Portion	\$63,601,345
R24. Interest Paid in Current Fiscal Year	810,853
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion
Governmental							
Certificates of Participation							
2014A Edgemoor Refunding Tax-Exempt	2014	70,336,675	0	5,650,000	63,690,292	5,885,000	57,805,292
2019 Justice Facilities Ref of 97 Central Jail	2019	14,714,182	0	2,612,000	11,731,786	2,745,000	8,986,786
2019 Justice Facilities Ref of 98 Courthouse	2019	2,635,421	0	1,380,000	1,151,083	1,125,000	26,083
Series 2020A (Tax Exempt) CAC Waterfront Park	2020	25,248,885	0	645,000	24,444,890	680,000	23,764,890
Series 2020B (Federally Taxable) Cedar & Kettner Development	2020	23,815,000	0	975,000	22,840,000	975,000	21,865,000
Series 2021 Youth Transition Campus (Green Bonds)	2021	0	49,060,000	0	63,601,345	0	63,601,345
Pension Obligation Bonds							
POB 2008 Refunding	2008	202,600,000	0	17,395,000	185,205,000	16,215,000	168,990,000
POB Series 2004	2004	197,525,000	0	41,905,000	155,620,000	46,620,000	109,000,000
Revenue Bonds							
2006 Tobacco Settlement Asset Backed Bonds	2006	81,454,859	0	0	86,738,696	0	86,738,696
2016 COC Refunding of 2009 COC	2016	104,279,813	0	4,045,000	99,105,496	4,250,000	94,855,496
Series 2019 TSAB Refunding Bonds	2019	439,470,269	0	18,285,000	419,835,481	7,480,000	412,355,481
Total Governmental Debt:		\$1,162,080,104	\$49,060,000	\$92,892,000	\$1,133,964,069	\$85,975,000	\$1,047,989,069

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R01. Purpose of Debt (1 of 9) (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. Principal Outstanding, Beginning of Fiscal Year	\$653,395
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	124,260
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$529,135
R19. Principal Outstanding, Current Portion	143,680
R20. Principal Outstanding, Noncurrent Portion	\$385,455
R21. Interest Paid in Current Fiscal Year	
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

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R01. Purpose of Debt (2 of 9) (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. Principal Outstanding, Beginning of Fiscal Year	\$32,684
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	5,708
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$26,976
R19. Principal Outstanding, Current Portion	6,095
R20. Principal Outstanding, Noncurrent Portion	\$20,881
R21. Interest Paid in Current Fiscal Year	2,217
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

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R01. Purpose of Debt (3 of 9) (Record Completed)	HHSA-Live Well Support Center
R02. Nature of Revenue Pledged	Lease revenue from COSD
R03. Debt Type	Other
R04. Fund Type	Governmental
R06. Year of Issue	2014
R07. Beginning Maturity Year	2014
R08. Ending Maturity Year	2024
R09. Principal Authorized	9,293,800
R10. Principal Received to Date	9,293,800
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$4,325,832
R13. Adjustment to Principal in Current Fiscal Year	-4,325,832
R14. Reason for Adjustment to Principal in Current Fiscal Year	This is a GASB 87 lease reported on Debt Service
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5

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R01. Purpose of Debt (4 of 9) (Record Completed)	DCSS Admin Building Lease
R02. Nature of Revenue Pledged	Lease revenue from COSD
R03. Debt Type	Other
R04. Fund Type	Governmental
R06. Year of Issue	2018
R07. Beginning Maturity Year	2018
R08. Ending Maturity Year	2028
R09. Principal Authorized	15,000,000
R10. Principal Received to Date	15,000,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$10,935,519
R13. Adjustment to Principal in Current Fiscal Year	-10,935,519
R14. Reason for Adjustment to Principal in Current Fiscal Year	This is a GASB 87 lease reported on Debt Service
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5

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R01. Purpose of Debt (5 of 9) (Record Completed)	Public Defender 495 La Tortuga Building Lease ▼
R02. Nature of Revenue Pledged	Lease revenue from COSD
R03. Debt Type	Other ▼
R04. Fund Type	Governmental ▼
R06. Year of Issue	2016
R07. Beginning Maturity Year	2016
R08. Ending Maturity Year	2027
R09. Principal Authorized	6,122,000
R10. Principal Received to Date	6,122,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$4,342,615
R13. Adjustment to Principal in Current Fiscal Year	-4,342,615
R14. Reason for Adjustment to Principal in Current Fiscal Year	This is a GASB 87 lease reported on Debt Service
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5

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R01. Purpose of Debt (6 of 9) (Record Completed)	Lighting Maintenance Streetlight Retrofit Loan
R02. Nature of Revenue Pledged	General Revenue
R03. Debt Type	Loans
R04. Fund Type	Governmental
R06. Year of Issue	2014
R07. Beginning Maturity Year	2016
R08. Ending Maturity Year	2024
R09. Principal Authorized	1,560,000
R10. Principal Received to Date	1,421,843
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$654,222
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	499,870
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$154,352
R19. Principal Outstanding, Current Portion	154,352
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	4,653
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

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R01. Purpose of Debt (7 of 9) (Record Completed)	Edgemoor Skilled Nursing CEC Loan
R02. Nature of Revenue Pledged	General Revenue
R03. Debt Type	Loans
R04. Fund Type	Internal Service
R06. Year of Issue	2019
R07. Beginning Maturity Year	2020
R08. Ending Maturity Year	2023
R09. Principal Authorized	261,392
R10. Principal Received to Date	261,392
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$131,834
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	65,588
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$66,246
R19. Principal Outstanding, Current Portion	66,246
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	1,155
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

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R01. Purpose of Debt (8 of 9) (Record Completed)	Sheriff Astrea Hangar Lease
R02. Nature of Revenue Pledged	Lease revenue from COSD
R03. Debt Type	Other
R04. Fund Type	Governmental
R06. Year of Issue	2020
R07. Beginning Maturity Year	2021
R08. Ending Maturity Year	2025
R09. Principal Authorized	123,200
R10. Principal Received to Date	123,200
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$105,325
R13. Adjustment to Principal in Current Fiscal Year	-105,325
R14. Reason for Adjustment to Principal in Current Fiscal Year	This is a GASB 87 lease reported on Debt Service
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5

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R01. Purpose of Debt (9 of 9) (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. Principal Outstanding, Beginning of Fiscal Year	
R13. Adjustment to Principal in Current Fiscal Year	14,568,309
R14. Reason for Adjustment to Principal in Current Fiscal Year	reclassified from lease obligations to other L/T Debt
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	2,264,130
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$12,304,179
R19. Principal Outstanding, Current Portion	2,327,299
R20. Principal Outstanding, Noncurrent Portion	\$9,976,880
R21. Interest Paid in Current Fiscal Year	406,455
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: reclassified from lease obligations to other L/T Debt

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	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
Governmental							
Loans							
Countys Regional Comm System (RCS)	2014	32,684	0	5,708	26,976	6,095	20,881
Lighting Maintenance Streetlight Retrofit Loan	2014	654,222	0	499,870	154,352	154,352	0
Other							
DCSS Admin Building Lease	2018	10,935,519	0	0	0	0	0
HHSA-Live Well Support Center	2014	4,325,832	0	0	0	0	0
Motorola Solutions	2017	0	0	2,264,130	12,304,179	2,327,299	9,976,880
Public Defender 495 La Tortuga Building Lease	2016	4,342,615	0	0	0	0	0
Sheriff Astrea Hangar Lease	2020	105,325	0	0	0	0	0
Total Governmental Debt:		\$20,396,197	\$0	\$2,769,708	\$12,485,507	\$2,487,746	\$9,997,761
Internal Service							
Loans							
Edgemoor Skilled Nursing CEC Loan	2019	131,834	0	65,588	66,246	66,246	0
SDG&E On-Bill Financing Loans - Energy Efficiency Projects	2013	653,395	0	124,260	529,135	143,680	385,455
Total Internal Service Debt:		\$785,229	\$0	\$189,848	\$595,381	\$209,926	\$385,455

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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. Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$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. Maximum Repayment Obligation per Contract, End of Fiscal Year	\$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. Principal Outstanding, Beginning of Fiscal Year	\$1,078,843
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	154,339
R24.5 Principal Refinanced in Current Fiscal Year	
R25. Principal Paid to Date	\$756,230
R26. Principal Outstanding, End of Fiscal Year	\$924,504
R27. Principal Outstanding, Current Portion	154,631
R28. Principal Outstanding, Noncurrent Portion	\$769,873
R29. Interest Paid in Current Fiscal Year	10,166
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	
2023	154,631	9,251	163,882	Delete
2024	156,806	7,699	164,505	Delete
2025	158,374	6,131	164,505	Delete
2026	159,958	4,547	164,505	Delete
2027	161,558	2,947	164,505	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2028-2028	133,177	1,332	134,509	Delete
				Add Year
Total Estimated Payments	\$924,504	\$31,907	\$956,411	

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

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2022

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. Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$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. Maximum Repayment Obligation per Contract, End of Fiscal Year	\$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. Principal Outstanding, Beginning of Fiscal Year	\$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. Principal Paid to Date	\$0
R26. Principal Outstanding, End of Fiscal Year	\$289,000
R27. Principal Outstanding, Current Portion	
R28. Principal Outstanding, Noncurrent Portion	\$289,000
R29. Interest Paid in Current Fiscal Year	20,552
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	
2023	0	21,169	21,169	Delete
2024	0	21,804	21,804	Delete
2025	0	22,458	22,458	Delete
2026	0	23,132	23,132	Delete
2027	0	23,826	23,826	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2028-2032	295	129,994	130,289	Delete
2033-2037	16,636	134,404	151,040	Delete
2038-2042	55,066	120,031	175,097	Delete
2043-2047	119,978	83,007	202,985	Delete
2048-2050	97,025	16,114	113,139	Delete
				Add Year
Total Estimated Payments	\$289,000	\$595,939	\$884,939	

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

Back to Form: Construction Financing

Fiscal Year: 2022

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							
Governmental							
Other							
Sheriff RCS Low Income Housing	2021	289,000	0	0	289,000	0	289,000
Total Governmental Debt:		\$289,000	\$0	\$0	\$289,000	\$0	\$289,000
State Financing							
Governmental							
Loans							
Low Income Housing	1997	1,078,843	0	154,339	924,504	154,631	769,873
Total Governmental Debt:		\$1,078,843	\$0	\$154,339	\$924,504	\$154,631	\$769,873

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

Go to Report: Detail Summary of Lease Obligations

Fiscal Year: 2022

Form #33

R01. Purpose of Debt (1 of 4) (Record Completed)	Equipment Lease-Purchase Agreement
R02. Debt Type	Lease
R03. Fund Type	Governmental
R05. Name of Lessor	Motorola Solutions
R06. Name of Person or Organization	Motorola Solutions
R07. Original Debt Term (years)	10
R08. Beginning Maturity Year (YYYY)	2017
R09. Ending Maturity Year (YYYY)	2027
R10. Initial Debt Obligation	26,705,850
R11. Principal Unspent	

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$14,568,309	\$1,455,201	\$16,023,510
R13. Prior-Year Adjustments	-14,568,309	-1,455,201	-16,023,510
R14. Principal Paid in Current Fiscal Year			
R15. Interest Paid in Current Fiscal Year			
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$0	\$0	\$0
R18. Ending Balances, Current Portion			
R19. Ending Balances, Noncurrent Portion	\$0	\$0	\$0
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
 Lease Obligations (Purchase Agreements)

Go to Report: Detail Summary of Lease Obligations

Form #33

Fiscal Year: 2022

R01. Purpose of Debt (2 of 4) (Record Completed)	Rental Space for Communications Equipment
R02. Debt Type	Lease
R03. Fund Type	Governmental
R05. Name of Lessor	Imperial Valley Emergency Communications Authority
R06. Name of Person or Organization	Imperial Valley Emergency Communications Authority
R07. Original Debt Term (years)	20
R08. Beginning Maturity Year (YYYY)	2019
R09. Ending Maturity Year (YYYY)	2039
R10. Initial Debt Obligation	513,096
R11. Principal Unspent	

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$216,514	\$265,730	\$482,244
R13. Prior-Year Adjustments	-216,514	-265,730	-482,244
R14. Principal Paid in Current Fiscal Year			
R15. Interest Paid in Current Fiscal Year			
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$0	\$0	\$0
R18. Ending Balances, Current Portion			
R19. Ending Balances, Noncurrent Portion	\$0	\$0	\$0
R20. Reason for Adjustment to Principal	This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5		
R21. Reason for Adjustment to Interest	This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5		

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.

Note:
 (R20) Reason for Adjustment to Principal: This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5
 (R21) Reason for Adjustment to Interest: This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5

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

Go to Report: Detail Summary of Lease Obligations

Form #33

Fiscal Year: 2022

R01. Purpose of Debt (3 of 4) (Record Completed)	HHSA North Coastal Live Well Center
R02. Debt Type	Lease
R03. Fund Type	Governmental
R05. Name of Lessor	Ocean Ranch Corporate Center
R06. Name of Person or Organization	Ocean Ranch Corporate Center
R07. Original Debt Term (years)	15
R08. Beginning Maturity Year (YYYY)	2021
R09. Ending Maturity Year (YYYY)	2036
R10. Initial Debt Obligation	74,483,353
R11. Principal Unspent	

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$55,811,456	\$16,249,713	\$72,061,169
R13. Prior-Year Adjustments	-55,811,456	-16,249,713	-72,061,169
R14. Principal Paid in Current Fiscal Year			
R15. Interest Paid in Current Fiscal Year			
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$0	\$0	\$0
R18. Ending Balances, Current Portion			
R19. Ending Balances, Noncurrent Portion	\$0	\$0	\$0
R20. Reason for Adjustment to Principal	This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5		
R21. Reason for Adjustment to Interest	This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5		

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.

Note:
 (R20) Reason for Adjustment to Principal: This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5
 (R21) Reason for Adjustment to Interest: This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5

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

Go to Report: Detail Summary of Lease Obligations

Form #33

Fiscal Year: 2022

R01. Purpose of Debt (4 of 4) (Record Completed)	Julian-Cuyamaca Fire Station
R02. Debt Type	Lease
R03. Fund Type	Governmental
R05. Name of Lessor	Municipal Finance Corporation
R06. Name of Person or Organization	Municipal Finance Corporation
R07. Original Debt Term (years)	14
R08. Beginning Maturity Year (YYYY)	2022
R09. Ending Maturity Year (YYYY)	2036
R10. Initial Debt Obligation	1,331,333
R11. Principal Unspent	

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year			\$0
R13. Prior-Year Adjustments	1,331,333	429,656	1,760,989
R14. Principal Paid in Current Fiscal Year	36,325		36,325
R15. Interest Paid in Current Fiscal Year		51,942	51,942
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$1,295,008	\$377,714	\$1,672,722
R18. Ending Balances, Current Portion	74,760	49,145	123,905
R19. Ending Balances, Noncurrent Portion	\$1,220,248	\$328,569	\$1,548,817
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: 2022

Summary Form #33

	Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
Governmental						
Lease						
Equipment Lease-Purchase Agreement	Motorola Solutions	0	0	0	0	0
HHSA North Coastal Live Well Center	Ocean Ranch Corporate Center	0	0	0	0	0
Julian-Cuyamaca Fire Station	Municipal Finance Corporation	36,325	51,942	1,672,722	74,760	1,220,248
Rental Space for Communications Equipment	Imperial Valley Emergency Communications Authority	0	0	0	0	0
Total Governmental Debt:		\$36,325	\$51,942	\$1,672,722	\$74,760	\$1,220,248

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

Go to Report: Debt Summary

Fiscal Year: 2022

Form #34

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	142,265,619		
R02. Other Long-Term Debt	3,183,033	1,155	
R03. Construction Financing	185,057		
R04. Lease Obligations (Purchase Agreements)	88,267		
R05. Total Debt Payments from Debt Forms	\$145,721,976	\$1,155	\$0
R06. Debt Service	145,721,976	1,155	
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

County of San Diego
 Counties' Financial Transactions Report
 Debt Summary

Fiscal Year: 2022

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
Long-Term Debt				
R01. Total Certificates of Participation	11,262,000	5,670,605		
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds	59,300,000	22,153,139		
R04. Total Revenue Bonds	22,330,000	21,549,875		
R05. Total Other Agency Debt				
R06. Total Long-Term Debt	92,892,000	49,373,619		
Other Long-Term Debt				
R07. Total Loans	505,578	6,870	1,155	
R08. Total Notes				
R09. Total Other - Leases (<10 years)	2,264,130	406,455		
R10. Total Other Long-Term Debt	2,769,708	413,325	1,155	
Construction Financing				
R11. Total Loans	154,339	10,166		
R12. Total Notes				
R13. Total Other		20,552		
R14. Total Construction Financing	154,339	30,718		
Lease Obligations				
R16. Total Leases	36,325	51,942		
R18. Total Other Contracts				
R19. Total Lease Obligation	36,325	51,942		
R20. Total Debt Payments from Debt Forms	95,852,372	49,869,604	1,155	
Debt Service				
	Principal Payments	Interest Payments		
R21. Principal Payments on Long Term Debt	95,816,047			
R22. Interest Payments on Long-Term Debt		49,869,604		
R23. Lease Obligations (Purchase Agreements)	36,325			
R24. Total	95,852,372	49,869,604		

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: 2022

Form #35

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	2,880,902,043	844,922,241	11,313,162	87,911,773		3,825,049,219
R02. Investments						
R03. Accounts Receivable (net)	345,902,859	19,132,993				365,035,852
R04. Taxes Receivable	133,348,227	1,172,000				134,520,227
R05. Interest Receivable (net)	6,125,884	11,294,695	162,134	1		17,582,714
R07. Due from Other Funds	64,207,220	28,086,135	1,315,606	26,351,761		119,960,722
R08. Due from Other Governments	478,415,546	157,275,427		5,945,918		641,636,891
R09. Advances to Other Funds						
R10. Inventories	43,183,946	1,068,124				44,252,070
R11. Prepaid Items	76,871	426,219				503,090
R12. Loans, Notes, and Contracts Receivable	136,928,459	21,995,916				158,924,375
R13. Other Assets 1	4,587,000	9,337,000				13,924,000
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$4,093,678,055	\$1,094,710,750	\$12,790,902	\$120,209,453	\$0	\$5,321,389,160
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$4,093,678,055	\$1,094,710,750	\$12,790,902	\$120,209,453	\$0	\$5,321,389,160
Liabilities						
R19. Accounts Payable	302,127,527	23,950,708		31,435,419		357,513,654
R20. Contracts and Retainage Payable						
R21. Interest Payable		305				305
R22. Due to Other Funds	68,492,535	29,111,120	42,570	32,598,542		130,244,767
R23. Due to Other Governments	4,041,000	690,003		34,000		4,765,003
R24. Advances from Other Funds	16,368,812					16,368,812
R25. Deposits and Advances	949,782,101	9,617,370		356,362		959,755,833
R26. Loans and Notes Payable						
R27. Other Liabilities 1	65,661,221	2,417,225				68,078,446
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$1,406,473,196	\$65,786,731	\$42,570	\$64,424,323	\$0	\$1,536,726,820
R31. Deferred Inflows of Resources	337,196,079	120,935,818				458,131,897
R32. Total Liabilities and Deferred Inflows of Resources	\$1,743,669,275	\$186,722,549	\$42,570	\$64,424,323	\$0	\$1,994,858,717

Fund Balances (Deficits)

R33. Nonspendable	48,414,868	1,499,542				49,914,410
R34. Restricted	674,462,371	588,073,493	12,748,332	55,785,130		1,331,069,326
R35. Committed	617,161,013	318,415,166				935,576,179
R36. Assigned	393,493,042					393,493,042
R37. Unassigned	616,477,486					616,477,486
R38. Total Fund Balances (Deficits)	\$2,350,008,780	\$907,988,201	\$12,748,332	\$55,785,130	\$0	\$3,326,530,443
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$4,093,678,055	\$1,094,710,750	\$12,790,902	\$120,209,453	\$0	\$5,321,389,160

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

Fiscal Year: 2022

Form #36

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	96,198,872	445,066,021
R02.	Restricted		
R03.	Accounts Receivable (net)	2,166,099	28,509
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	221,518	883,213
R06.	Due from Other Funds	3,380,387	37,219,495
R07.	Due from Other Governments	480,071	494,454
R08.	Inventories	218,358	2,730,986
R09.	Prepaid Items	1,305	
R10.	Other Current Assets 1	7,110,000	505,000
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$109,776,610	\$486,927,678
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R14.5	Lease Receivable	221,004,000	2,657,000
R15.	Other Loans, Notes, and Contracts Receivable	65,986	
Capital Assets			
R16.	Land	13,624,917	
R17.	Buildings and Improvements <i>(Report at cost.)</i>	153,999,729	2,963,000
R18.	Equipment <i>(Report at cost.)</i>	7,066,619	185,243,000
R18.5	Infrastructure <i>(Report at cost.)</i>	137,759,828	
R18.6	Lease Assets (Lessee)		
R19.	Other Intangible Assets – Amortizable <i>(Report at cost.)</i>	297,000	14,036,001
R20.	Construction in Progress	6,305,753	1,000
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets <i>(Report at cost.)</i>		
R23.	Less: Accumulated Depreciation/Amortization	-131,513,560	-127,645,001
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$408,610,272	\$77,255,000
R27.	Total Assets	\$518,386,882	\$564,182,678

Deferred Outflows of Resources

R28.	Related to Pensions	3,774,000	20,001,000
R28.5	Related to OPEB	84,000	481,000
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$3,858,000	\$20,482,000
R31.	Total Assets and Deferred Outflows of Resources	\$522,244,882	\$584,664,678

Liabilities

Current Liabilities

R32.	Accounts Payable	2,015,814	87,677,004
R33.	Contracts and Retainage Payable		7,041,748
R34.	Interest Payable		
R35.	Due to Other Funds	2,393,267	
R36.	Due to Other Governments	5,000	
R37.	Deposits and Advances		841,994
R38.	Accrued Compensated Absences	169,944	1,316,575
R39.	Long-Term Debt, Due Within One Year	0	209,926
R40.	Other Long-Term Liabilities, Due Within One Year	662,013	
R41.	Other Current Liabilities 1		58,909,831
R42.	Other Current Liabilities 2		1,728,635
R43.	Total Current Liabilities	\$5,246,038	\$157,725,713

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	302,035	2,339,897
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		385,455
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	10,764,000	50,020,000
R57.	Net OPEB Liability	385,000	1,874,000
R58.	Other Noncurrent Liabilities 1		242,447,224
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$11,451,035	\$297,066,576
R61.	Total Liabilities	\$16,697,073	\$454,792,289

Deferred Inflows of Resources

R62. Related to Pensions	4,836,000	28,849,000
R62.5 Related to OPEB		
R62.6 Related to Debt Refunding		
R62.7 Related to Leases	226,213,000	3,157,000
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$231,049,000	\$32,006,000
R65. Total Liabilities and Deferred Inflows of Resources	\$247,746,073	\$486,798,289
R66. Total Net Position (Deficit)	\$274,498,809	\$97,866,389

Net Position (Deficit)

R67. Net Investment in Capital Assets	187,346,285	71,820,998
R68. Restricted		
R69. Unrestricted	87,152,524	26,045,391
R70. Total Net Position (Deficit)	\$274,498,809	\$97,866,389

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

Fiscal Year: 2022

Form #37

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Assets				
R01. Cash and Investments	2,005,381,000	9,051,034,000	2,028,000	388,276,000
Investments, at Fair Value				
R02. Short-Term Investments	71,341,000		1,104,000	5,622,000
R03. U.S. Government Obligations				
R04. Municipal Bonds				
R05. Domestic Corporate Bonds				
R06. International Bonds				
R07. Domestic Stocks	2,141,005,000			
R08. International Stocks	1,203,864,000			
R09. Real Estate	1,837,742,000			
R10. Private Equity	576,344,000			
R11. Hedge Funds				
R12. Other Investments	6,850,814,000			
R13. Total Investments	\$12,681,110,000	\$0	\$1,104,000	\$5,622,000
R14. Receivables (net)	1,404,567,000	118,417,000	3,000	132,604,000
R14.5 Other Current Assets				
R15. Due from Other Governments				
Capital Assets				
R15.5 Capital Assets, Not Being Depreciated				
R15.6 Other Capital Assets, Net of Depreciation	3,872,000			
R15.7 Net Pension Asset				
R15.8 Net OPEB Asset				
R15.9 Other Noncurrent Assets				
R19. Total Assets	\$16,094,930,000	\$9,169,451,000	\$3,135,000	\$526,502,000
Deferred Outflows of Resources				
R20. Related to Pensions				
R20.5 Related to OPEB				
R20.6 Related to Debt Refunding				
R20.7 Other Deferred Outflows of Resources				
R20.8 Total Deferred Outflows of Resources	0	0	0	0
R21. Total Assets and Deferred Outflows of Resources	\$16,094,930,000	\$9,169,451,000	\$3,135,000	\$526,502,000

Liabilities

R22. Accounts Payable		185,484,000		104,421,000
R23. Deposits and Advances				74,299,000
R23.5 Other Current Liabilities	1,554,593,000		32,000	
R24. Due to Other Governments				102,897,000
R24.5 Net Pension Liability				
R24.6 Net OPEB Liability				
R24.7 Other Long-Term Liabilities			11,219,000	
R28. Total Liabilities	\$1,554,593,000	\$185,484,000	\$11,251,000	\$281,617,000
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 Total Deferred Inflows of Resources	0	0	0	0
R30. Total Liabilities and Deferred Inflows of Resources	\$1,554,593,000	\$185,484,000	\$11,251,000	\$281,617,000
Net Position Restricted for				
R31. Pension and Other Employee Benefits	14,540,337,000			
R32. Investment Trusts		8,983,967,000		
R33. Private-Purpose Trusts			-8,116,000	
R34. Custodial Funds				244,885,000
R35. Total Net Position	\$14,540,337,000	\$8,983,967,000	\$-8,116,000	\$244,885,000

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: 2022

Form #38

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable	13,924,000	
Capital Assets			
R01.	Land	538,347,000	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	2,379,214,000	
R03.	Equipment <i>(Report at cost.)</i>	239,867,000	
R04.	Infrastructure <i>(Report at cost.)</i>	3,052,832,000	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>	169,270,000	
R05.5	Lease Assets (Lessee)	299,450,000	
R06.	Construction in Progress	406,980,000	
R07.	Intangible Assets – Nonamortizable	9,833,000	
R08.	Other Capital Assets <i>(Report at cost.)</i>		
R09.	Less: Accumulated Depreciation/Amortization	-2,945,610,000	
R10.	Net Pension Asset		
R11.	Net OPEB Asset		
R12.	Other Noncurrent Assets 1		
R13.	Other Noncurrent Assets 2		
R14.	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$4,164,107,000	
Deferred Outflows of Resources			
R16.	Related to Pensions	845,176,000	
R17.	Related to OPEB	16,443,000	
R18.	Related to Debt Refunding	28,024,000	
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$889,643,000	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$5,053,750,000	

Noncurrent Liabilities

R22. Deposits and Advances		959,755,000
R23. Compensated Absences		134,717,000
R24. General Obligation Bonds		
R25. Revenue Bonds		605,679,673
R26. Certificates of Participation		187,459,396
R27. Other Bonds		340,825,000
R28. Loans (Other Long-Term Debt)		181,328
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		12,304,179
R31. Construction Financing – Federal		289,000
R32. Construction Financing – State		924,504
R32.5 Lease Liability		256,124,000
R33. Lease Obligations (Purchase Agreements)		1,295,008
R34. Net Pension Liability		2,185,889,000
R35. Net OPEB Liability		68,888,000
R36. Other Noncurrent Liabilities 1		1,520,000
R37. Other Noncurrent Liabilities 2		20,603,000
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$4,776,454,088

Deferred Inflows of Resources

R40. Related to Pensions		1,299,721,000
R41. Related to OPEB		2,671,000
R42. Related to Debt Refunding		90,000
R42.5 Related to Leases		13,845,000
R43. Other Deferred Inflows of Resources		12,572,000
R44. Total Deferred Inflows of Resources		\$1,328,899,000
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$6,105,353,088

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

Fiscal Year: 2022

Form #39

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	5,821,482,115	567,698,957
R02. Expenditures/Expenses	5,764,824,643	579,199,887
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$56,657,472	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$-11,500,930
R05. Other Financing Sources (Uses)	44,977,087	
R06. Capital Contributions		4,550,703
R07. Proprietary Fund Transfers In (Out)		21,611,388
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$101,634,559	\$14,661,161
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$3,199,609,067	\$357,704,037
R11. Adjustments (Specify)	25,286,817	0

R11a. **Specify Governmental Fund Adjustments**

Decrease in Nonspendable Inventory	-159,123	Delete
Increase in Nonspendable Inventory	25,445,940	Delete
		Add
Total:	25,286,817	

R11b. **Specify Proprietary Fund Adjustments**

		Add
--	--	-----

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$3,326,530,443	\$372,365,198
---------------------------------------------------------------------	-----------------	---------------

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	2.33
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	6,771,611,857
R17. Total Annual Appropriations Subject to the Limit	3,288,790,566

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

Fiscal Year: 2022

Form #40

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

CFD 2013-01 (Horse Creek Ridge Maintenance: ▼)

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$752.38	Unit	single family residential unit Delete
\$569.74	Unit	multiple family residential unit Delete
	Select ▼	Add

Select Add Type

- | | |
|------------------------------------------------------------------|---------|
| B. The Number of Parcels Subject to the Parcel Tax | 740 |
| 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) | 515,506 |

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: 2022

Form #40

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

CFD 2013-01 (Horse Creek Ridge Maintenance: ▼)

A. The Type and Rate of Parcel Tax Imposed

Single-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$306.68	Unit	single family residential unit Delete
\$233.18	Unit	multiple family residential unit Delete
	Select ▼	Add

Select Add Type

- | | |
|------------------------------------------------------------------|---------|
| B. The Number of Parcels Subject to the Parcel Tax | 740 |
| 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) | 210,345 |

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: 2022

Form #40

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

CFD 2013-01 (Horse Creek Ridge Maintenance: ▼)

A. The Type and Rate of Parcel Tax Imposed

Multi-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$175.74	Unit	multiple family residential unit
	Select ▼	

Delete Add

Single-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$230.88	Unit	single family residential unit
	Select ▼	

Delete Add

Select ▼ Add Type

B. The Number of Parcels Subject to the Parcel Tax	740
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)	158,400

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: 2022

Form #40

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

County of San Diego Fire Authority CFD 2004-1

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$617.75	Parcel (Flat Rate)	Res (Greater than 4000)
\$549.11	Parcel (Flat Rate)	Res (3500-3999)
\$480.47	Parcel (Flat Rate)	Res (3000-3499)
\$411.84	Parcel (Flat Rate)	Res (2500-2999)
\$343.2	Parcel (Flat Rate)	Res (2000-2499)
\$274.56	Parcel (Flat Rate)	Res (1500-1999)
\$240.24	Parcel (Flat Rate)	Res (Less than 1500)
\$0.04	Unit	All other developed property
\$501.07	Parcel (Flat Rate)	Cellular facilities
	Select	

Delete
Delete
Delete
Delete
Delete
Delete
Delete
Delete
Delete
Delete
Add

Select Add Type

B. The Number of Parcels Subject to the Parcel Tax	42
C. The Number of Parcels Exempt from the Parcel Tax	2
D. The Sunset Date of the Parcel Tax, if any	06/30/3004
E. The Amount of Revenue Received from the Parcel Tax (Annually)	18,442

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: 2022

Form #40

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

County of San Diego Fire Authority CFD 2009-1

A. The Type and Rate of Parcel Tax Imposed

All Property Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$345.09	Acre	Developed Property
	Select	

Delete Add

Other-Provisional Property Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
	Acre	Provisional Property
	Select	

Delete Add

Unimproved/Undeveloped Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
	Acre	Undeveloped Property
	Select	

Delete Add

Select Add Type

B. The Number of Parcels Subject to the Parcel Tax	21
C. The Number of Parcels Exempt from the Parcel Tax	52
D. The Sunset Date of the Parcel Tax, if any	
E. The Amount of Revenue Received from the Parcel Tax (Annually)	162,158

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: 2022

Form #40

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

County of San Diego Fire Authority CFD 2009-1 ▼

A. The Type and Rate of Parcel Tax Imposed

All Property Delete Type

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

Delete
Add

Select ▼ Add Type

B. The Number of Parcels Subject to the Parcel Tax	21
C. The Number of Parcels Exempt from the Parcel Tax	52
D. The Sunset Date of the Parcel Tax, if any	
E. The Amount of Revenue Received from the Parcel Tax (Annually)	1,283,920

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: 2022

Form #40

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

Descanso Service Area

A. The Type and Rate of Parcel Tax Imposed

All Property Delete Type

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

Delete

Add

Commercial Delete Type

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

Delete

Add

Industrial Delete Type

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

Delete

Add

Multi-Family Delete Type

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

Delete

Add

Single-Family Delete Type

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

Delete

Add

Select Add Type

- B. The Number of Parcels Subject to the Parcel Tax 1,034
- 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) 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

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

Fiscal Year: 2022

Form #40

Parcel Tax Name (8 of 20) (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)	
	Select	

Other-Trailer parks rest homes rehab centers

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

Single-Family

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

Select

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

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

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

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

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

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

Fiscal Year: 2022

Form #40

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

Jacumba Service Area ▼

A. The Type and Rate of Parcel Tax Imposed

All Property Delete Type

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

Delete Add

Commercial Delete Type

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

Delete Add

Industrial Delete Type

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

Delete Add

Multi-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$75	Parcel (Flat Rate)	Per parcel with a max of 100
	Select ▼	

Delete Add

Single-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$50	Square Foot of Improvement/Bl	
	Select ▼	

Delete Add

Select ▼ Add Type

- B. The Number of Parcels Subject to the Parcel Tax 301
- 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) 17,025

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: 2022

Form #40

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

Mount Laguna Service Area ▼

A. The Type and Rate of Parcel Tax Imposed

All Nonresidential Delete Type

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

Delete Add

All Property Delete Type

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

Delete Add

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$75	Square Foot of Improvement/Bt	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)	17,125

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: 2022

Form #40

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

Palomar Mountain Service Area

A. The Type and Rate of Parcel Tax Imposed

All Property Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$165.53	Unit	
	Select	

Delete
Add

Select Add Type

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)	67,408

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: 2022

Form #40

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

Portero Service Area ▼

A. The Type and Rate of Parcel Tax Imposed

All Property Delete Type

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

Delete Add

Commercial Delete Type

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

Delete Add

Industrial Delete Type

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

Delete Add

Multi-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$75	Parcel (Flat Rate)	Per parcel with a max of 100
	Select ▼	

Delete Add

Single-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$50	Square Foot of Improvement/Bl	
	Select ▼	

Delete Add

Select ▼ Add Type

- | | |
|------------------------------------------------------------------|--------|
| B. The Number of Parcels Subject to the Parcel Tax | 279 |
| 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) | 15,700 |

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
 Parcel Tax - Statistical Data
 (To Be Completed by Levying Entity)

Fiscal Year: 2022

Form #40

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

Rural West 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
\$10	Unit	Max units vary on land use
	Select ▼	

Delete

Delete

Add

Select ▼ Add Type

- 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

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

Fiscal Year: 2022

Form #40

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

San Diego County Permanent Road Division No ▼

A. The Type and Rate of Parcel Tax Imposed

All Property Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$1,411.59	Parcel (Flat Rate)	
	Select ▼	

Delete
Add

Select Add Type

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)	148,216

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

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

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

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

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

Fiscal Year: 2022

Form #40

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

Special Tax A Improvement Area 1

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$4,473.84	Square Foot of Improvement/Bl	Landuse Class 3 (Residential 3600 to less than 3925)
\$3,805.59	Square Foot of Improvement/Bl	Landuse Class 5 (Residential 2950 to less than 3275)
\$3,630.42	Square Foot of Improvement/Bl	Landuse Class 6 (Residential 2625 to less than 2950)
\$3,371.7	Square Foot of Improvement/Bl	Landuse Class 7 (Residential 2300 to less than 2625)
\$3,079.23	Square Foot of Improvement/Bl	Landuse Class 8 (Residential 1975 to less than 2300)
\$2,792.9	Square Foot of Improvement/Bl	Landuse Class 9 (Residential 1650 to less than 1975)
\$4,969.04	Square Foot of Improvement/Bl	Landuse Class 2 (Residential 3925 to less than 4250)
\$4,286.07	Square Foot of Improvement/Bl	Landuse Class 4 (Residential 3275 to less than 3600)
	Select	

Delete
Delete
Delete
Delete
Delete
Delete
Delete
Delete
Delete
Add

Select Add Type

B. The Number of Parcels Subject to the Parcel Tax	442
C. The Number of Parcels Exempt from the Parcel Tax	96
D. The Sunset Date of the Parcel Tax, if any	09/01/2050
E. The Amount of Revenue Received from the Parcel Tax (Annually)	1,362,972

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: 2022

Form #40

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

Special Tax A Improvement Area 2

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$4,427.94	Square Foot of Improvement/Bl	Landuse Class 3 (Residential 3600 to less than 3925) Delete
\$3,783.93	Square Foot of Improvement/Bl	Landuse Class 5 (Residential 2950 to less than 3275) Delete
\$5,479.79	Square Foot of Improvement/Bl	Landuse Class 2 (Residential 3925 to less than 4250) Delete
\$3,400.03	Square Foot of Improvement/Bl	Landuse Class 6 (Residential 2625 to less than 2950) Delete
\$5,659.78	Square Foot of Improvement/Bl	Landuse Class 1 (Residential 4250 or greater) Delete
\$4,105.94	Square Foot of Improvement/Bl	Landuse Class 4 (Residential 3275 to less than 3600) Delete
	Select	Add

Select Add Type

B. The Number of Parcels Subject to the Parcel Tax	292
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)	1,136,804

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: 2022

Form #40

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

Special Tax B (Fire) ▼

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$587	Square Foot of Improvement/Bt	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)	432,032

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: 2022

Form #40

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

Special Tax B (Flood) ▼

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$97.64	Square Foot of Improvement/Bt	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)	71,863

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: 2022

Form #40

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

Special Tax B (Non-Flood) ▼

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$452.08	Square Foot of Improvement/Bt	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)	332,731

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: 2022

Form #40

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

Tecate 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
\$10	Unit	Max units vary on land use
	Select ▼	

Delete

Delete

Add

Select ▼ Add Type

- 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: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R02)ChargesforServices	(Employee Benefits) GASB 87 lease revenue \$744,000 principal
InternalServiceFund	(R03)OtherOperatingRevenues	(Employee Benefits) Third Party Recoveries
InternalServiceFund	(R10)OtherOperatingExpenses	(Employee Benefits) Claims and judgments COVID-19 Other expense
InternalServiceFund	(R13)InvestmentIncome	(Employee Benefits) decrease in the market value of investment earnings coupled with a decrease in the County pool average annual apportionment rate from .958% in fiscal year 2021 down to .718% in fiscal year 2022 GASB 87 lease revenue \$7,000 interest
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Employee Benefits) EDD UNEMPLOYMENT INSURANCE CARES CREDIT COVID-19 Other revenue
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Employee Benefits) decrease in the market value of investment earnings coupled with a decrease in the County pool average annual apportionment rate from .958% in fiscal year 2021 down to .718% in fiscal year 2022
InternalServiceFund	(R26)TransfersIn	(Employee Benefits) OES TRANSFER COUNTY FIRE VRRF WORKER'S COMP AND FGG WORKER'S COMP CLAIM
InternalServiceFund	(R03)OtherOperatingRevenues	(Facilities Management) DGS revenue for Various Checks. ID Badges. GASB 87 Lease revenue \$744,000 principal and \$7,000 interest
InternalServiceFund	(R10)OtherOperatingExpenses	(Facilities Management) Mainly comprised of janitorial services, clothing, utilities, postage, minor equipment, publications, and other legal fees. COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expense \$609,056
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Facilities Management) ARPA CSLFRF REVENUE COVID-19 ARPA CSLFRF (Fed Treasury 21.027) revenue \$609,056
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Facilities Management) due to the increase in ARPA revenue
InternalServiceFund	(R24)OtherCapitalContributions	(Facilities Management) GSM postage services
InternalServiceFund	(R25)TotalCapitalContributions	(Facilities Management) Decrease in Capital contribution from the Federal by 91% and from State to 24%.
InternalServiceFund	(R26)TransfersIn	(Facilities Management) Transfers from General Fund for utilities, maintenance, and real estate services, expansion programs and project maintenance.
InternalServiceFund	(R27)TransfersOut	(Facilities Management) IA Cost Transfer Process-Actuals Journal and transfers for PS Payroll
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Facilities Management) Negative fund deficit amount is due to reporting the net pension and OPEB liability
InternalServiceFund	(R03)OtherOperatingRevenues	(Fleet Services) Third-party recoveries mainly from insurance agencies
InternalServiceFund	(R04)TotalOperatingRevenues	(Fleet Services) Increase in Charges for services and third-party recoveries.
InternalServiceFund	(R10)OtherOperatingExpenses	(Fleet Services) Other miscellaneous expenses mainly for housekeeping, vehicle fees, non-travel, radio, membership, postage and technology. COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expense \$95,569
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Fleet Services) TRANSFER ARPA CSLFRF REVENUE FROM FGG TO COUNTY COUNSEL FOR HAZARD PAY COVID-19 ARPA CSLFRF (Fed Treasury 21.027) revenue \$95,568
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Fleet Services) due to a loss in investment income because of a significant decrease in market value.
InternalServiceFund	(R20)TotalNonoperatingExpenses	(Fleet Services) fewer vehicles were sold in the current year than the prior year
InternalServiceFund	(R24)OtherCapitalContributions	(Fleet Services) capital contributions mainly from HHSa, DA, DEH, PRO dept true up cost.
InternalServiceFund	(R25)TotalCapitalContributions	(Fleet Services) Fewer capital contributions mainly from HHSa, DA, DEH, PRO dept true-up cost
InternalServiceFund	(R26)TransfersIn	(Fleet Services) transfer from General Fund (sheriff) for vehicle purchases
InternalServiceFund	(R27)TransfersOut	(Fleet Services) Transfers to the Pension Obligation Fund to reimburse for payments on retirement pension bonds
InternalServiceFund	(R09)DepreciationandAmortizationExpenses	(Information Technology) SOFTWARE DEP EXPENSE. EXTERNALLY PURCHASED 3-YEAR LICENSE AGREEMENT. MICROSOFT ENTERPRISE AGREEMENT
InternalServiceFund	(R26)TransfersIn	(Information Technology) Oracle Maintenance; General Fund.
InternalServiceFund	(R03)OtherOperatingRevenues	(Public Liability) CCL- Public Guardian/Admin Revenue and settlement.
InternalServiceFund	(R04)TotalOperatingRevenues	(Public Liability) Increase in Other Operating Revenue due to Public Guardian/Admin Revenue and Settlement.
InternalServiceFund	(R10)OtherOperatingExpenses	(Public Liability) Actuarial Claim Payments, Judgements, and Settlements.

InternalServiceFund	(R11)TotalOperatingExpenses	(Public Liability) Increase in Other operating expenses from Actuarial Claim Payments, Judgements, and Settlements.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Public Liability) This was from the lost in investment income due to the market value dropped significantly from the previous year.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Public Liability) Previous years had a larger accumulated negative net position from higher claims and judgments that has since been reduced by lower claims and judgments in the prior year and current year.
InternalServiceFund	(R03)OtherOperatingRevenues	(Purchasing) Rebate checks and electric recycling revenue.
InternalServiceFund	(R04)TotalOperatingRevenues	(Purchasing) decrease in Operating revenues on charges for services.
InternalServiceFund	(R09)DepreciationandAmortizationExpenses	(Purchasing) More equipment and software are amortized and depreciated over the year.
InternalServiceFund	(R10)OtherOperatingExpenses	(Purchasing) Applications Development & Project Management such as- Rents & Leases structures, other communications, membership, office expenses, minor equipment, non-travel, books and publications, and training. COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expense \$43,548
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Purchasing) ARPA CSLFRF REVENUE COVID-19 ARPA CSLFRF (Fed Treasury 21.027) revenue \$43,548
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Purchasing) Decrease in interest rates and decrease in GASB-31 fair market value of investments adjustment;
InternalServiceFund	(R26)TransfersIn	(Purchasing) GENERAL FUND; TO ALLOCATE GF CONTRIBUTION TO ORG#81670 - RECORDS MGT, quarterly basis transfer of money from the GF to support Records Services.
InternalServiceFund	(R27)TransfersOut	(Purchasing) Pension Obligation Bonds Fund; COUNTY POB (PENSION OBLIGATION BOND) CONTRIBUTIONS
InternalServiceFund	(R04)TotalOperatingRevenues	(Road and Communication Equipment Fund) EQ RENTAL OPERATING FEE.PWISFO EQUIPMENT MAINTENANCE
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Road and Communication Equipment Fund) Decrease in interest rates; decrease in GASB-31 fair market value of investments adjustment.
InternalServiceFund	(R26)TransfersIn	(Road and Communication Equipment Fund) ISF fund transfer-DPW EQUIP INTERNAL SERV PRIOR YEAR INTERFUND
AirportEnterpriseFund	(R04)LeaseofGroundArea	\$9,035,000 principal lease payments from lessees
AirportEnterpriseFund	(R10)OtherOperatingRevenues	OTC MISC REV
AirportEnterpriseFund	(R16)OtherBuildingsandAreas	REPAIRS AND MAINTENANCE: Weed spray, pest control, portable toilet rentals, trash service, as needed heavy equipment rental.
AirportEnterpriseFund	(R24)OtherOperatingExpenses	Airports' share of Dept-wide Overhead allocation program cost, along with COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expense \$31,189 & COVID-19 Other expense \$1,204,083
AirportEnterpriseFund	(R27)InvestmentIncome	\$3,277,000 lease interest payments from leesees
AirportEnterpriseFund	(R36)AidforConstruction	COVID-19 Other revenue \$1,204,083
AirportEnterpriseFund	(R37)OtherIntergovernmentalFederal	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) TO TRANSFER ARPA CSLFRF REVENUE FROM LUG TO DEPTS FOR HAZARD PAY
AirportEnterpriseFund	(R47)TotalNonoperatingRevenues	Due to construction of capital project 1021017, GILLESPIE FIELD CAJON AIR CENTER DEVELOPMENT APRON PROJECT completed and decrease in construction activity.
AirportEnterpriseFund	(R53)TotalNonoperatingExpenses	Prior year had 2 land disposals and subsequent losses: PWA BA LAND AND EA W RPZ; WA GILLESPIE FIELD ENVIRONMENTAL ASSESSMENT FOR LAND ACQUISITION FOR RPZ
AirportEnterpriseFund	(R60)TotalCapitalContributions	Prior year had: \$3.1M structure donation: GILLESPIE FIELD 425 KENNEY STREET HANGER ROW A-G.
AirportEnterpriseFund	(R61)TransfersIn	SPECIAL AVIATION FUND: STATE CAAP CREDIT DISBURSEMENT
AirportEnterpriseFund	(R62)TransfersOut	PENSION OBLIGATION BOND FUND: COUNTY POB CONTRIBUTIONS
SewerEnterpriseFund	(R07)OtherOperatingRevenues	\$178,043 represents the revenue from sewer services provided for property owners.
SewerEnterpriseFund	(R18)TotalOperatingExpenses	The decrease is mainly due to the decrease in labor and contract services with the program adjustment and decrease in emergency repairs.
SewerEnterpriseFund	(R20)InvestmentIncome	decrease in the market value of investment earnings coupled with a decrease in the County pool average annual apportionment rate from .958% in fiscal year 2021 down to .718% in fiscal year 2022
SewerEnterpriseFund	(R41)TotalNonoperatingRevenues	decrease is mainly due to declining
SewerEnterpriseFund	(R54)TransfersIn	\$13,077,100 Other Nonoperating Revenue is comprised of \$12,077,100 operating transfer in from general fund for system improvement projects and \$1,000,000 transfer in from Wastewater management for operating costs.
OtherEnterpriseFund	(R03)OtherOperatingRevenues	(Jail Stores Commissary) reimbursements
OtherEnterpriseFund	(R04)TotalOperatingRevenues	(Jail Stores Commissary) decrease in reimbursements from vendor
OtherEnterpriseFund	(R10)OtherOperatingExpenses	(Jail Stores Commissary) minor equipment, office expense
OtherEnterpriseFund	(R11)TotalOperatingExpenses	(Jail Stores Commissary) payments decreased for incarcerated persons' phone contract expenses.

OtherEnterpriseFund	(R47)TransfersOut	(Jail Stores Commissary) \$2.698M to SRF Asset Forfeiture; \$745 thousand to the General Fund.
OtherEnterpriseFund	(R04)TotalOperatingRevenues	(Sanitation District) less revenue received from special district funds
OtherEnterpriseFund	(R10)OtherOperatingExpenses	(Sanitation District) IT costs, small tools & instruments along with along with COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expense \$60,144
OtherEnterpriseFund	(R24)OtherIntergovernmentalFederal	(Sanitation District) COVID-19 ARPA CSLFRF (Fed Treasury 21.027)
OtherEnterpriseFund	(R46)TransfersIn	(Sanitation District) Transfers from the General Fund
OtherEnterpriseFund	(R47)TransfersOut	(Sanitation District) \$1M to the General Fund; \$60 thousand to the Road Fund; \$170 thousand to the Pension Obligation Fund.
PropertyTaxesAndTaxes	(R01)SpRev-CountywideSecuredandUnsecured	Year-end tax revenue accrual is higher than last year for Library fund
PropertyTaxesAndTaxes	(R02)Gen-SupplementalCountywideSecuredandUnsecured	increase in assessed property valuation
PropertyTaxesAndTaxes	(R04)SpRev-SupplementalLessthanCountywideSecuredandUnsecured	increase in property tax collections from tax apportionment system for Library fund.
PropertyTaxesAndTaxes	(R08)SpRev-PriorYearSecuredandUnsecured	Special assessment tax for County Service Area No. 135 in fiscal year 21/22
PropertyTaxesAndTaxes	(R09)Gen-SupplementalPriorYearSecuredandUnsecured	increase in assessed property valuation
PropertyTaxesAndTaxes	(R09)SpRev-SupplementalPriorYearSecuredandUnsecured	increase in property tax collections from tax apportionment system for Library fund.
PropertyTaxesAndTaxes	(R19)Gen-PropertyTransfer	an increase in the number of documents paying Documentary Transfer Tax (DTT), also driven by rising property values in San Diego
PropertyTaxesAndTaxes	(R20)Gen-TransientOccupancyTaxes	increase in transient occupancy taxes
SpecialBenefitAssessments	(R06)Gen-BusinessLicenses	decrease in business licenses
SpecialBenefitAssessments	(R06)SpRev-BusinessLicenses	Decrease is mainly due to the Air Pollution Control District no longer being a blended component unit of the County effective March 1, 2021 per implementation of California Assembly Bill 423
SpecialBenefitAssessments	(R07)Gen-ConstructionPermits	increase in construction permits
FinesForfeituresRevenue	(R01)Gen-VehicleCodeFines	increase in vehicle code fines
FinesForfeituresRevenue	(R02)Gen-OtherCourtFines	Emergency medical services penalty assessment, Cal ID revenue, trial court fines penalty assessment, Marshal writ disbursement, traffic school penalties
FinesForfeituresRevenue	(R03)Gen-ForfeituresandPenalties	increase in EMS fees
FinesForfeituresRevenue	(R03)SpRev-ForfeituresandPenalties	Decrease is mainly due to the Air Pollution Control District no longer being a blended component unit of the County effective March 1, 2021 per implementation of California Assembly Bill 423
FinesForfeituresRevenue	(R04)Gen-PenaltiesandCostsofDelinquentTaxes	increase in delinquent tax payment collection
FinesForfeituresRevenue	(R07)CapProj-InvestmentIncome	decrease in market value of pooled investments
FinesForfeituresRevenue	(R07)DebtServ-InvestmentIncome	decrease in market value of pooled investments
FinesForfeituresRevenue	(R07)Gen-InvestmentIncome	decrease in market value of pooled investments
FinesForfeituresRevenue	(R07)SpRev-InvestmentIncome	decrease in market value of pooled investments
FinesForfeituresRevenue	(R08)DebtServ-RentsLeasesandConcessions	LEASE PAYMENTS MADE BY SAN DIEGO METROPOLITAN TRANSIT SYSTEM
FinesForfeituresRevenue	(R08)Gen-RentsLeasesandConcessions	GASB 87 lease revenue principal \$684,000 and interest \$45,000
FinesForfeituresRevenue	(R08)SpRev-RentsLeasesandConcessions	Incarcerated persons no longer pay for phone services which began July 1, 2021. GASB 87 lease revenue principal \$366,000 and interest \$132,000
IntergovernmentalState	(R02)Gen-MotorVehicleInLieuTax	rate revenue collected from vehicle owners
IntergovernmentalState	(R05)SpRev-OtherStateInLieuTaxes	from tax apportionment
IntergovernmentalState	(R08)Gen-PublicAssistancePrograms(IncludeCALWORKSProgram)	increase in Child Care Workforce Stabilization program revenue
IntergovernmentalState	(R11)CapProj-AidforConstruction	revenue was reclassified for to unearned revenue since related project cost for the Donovan Correctional Facility will be incurred at a future date.
IntergovernmentalState	(R11)SpRev-AidforConstruction	completion of various land surveying and construction engineering projects
IntergovernmentalState	(R12)Gen-AidforCorrections	Increase in local community correction revenue
IntergovernmentalState	(R17)Gen-SB90MandatedCosts	decrease in reimbursement mandate SB90 aid revenue related to decrease in claims
IntergovernmentalState	(R22)Gen-PublicDefender	increase in public defender pilot program revenue
IntergovernmentalState	(R24)CapProj-PublicSafetyProp172	Funding received for project costs incurred for the San Diego Juvenile Justice Campus
IntergovernmentalState	(R29)Gen-AlcoholandDrugAbuse	reduce in alcohol program AB 2086 revenue
IntergovernmentalState	(R30)Gen-RealignmentforHealthServices	decrease due to FY 20/21 one-time State General Fund allocation for backfill due to lower realignment revenues
IntergovernmentalState	(R36)Gen-VeteransAffairsPrograms	increase in veterans affairs aid revenue
IntergovernmentalState	(R38)Gen-VictimWitnessPrograms	increase in witness protection program revenue
IntergovernmentalState	(R42)Gen-LawEnforcement	decrease in SB924 correction training revenue
IntergovernmentalFederal	(R05)Gen-AidforDisaster	increase in bioterrorism hospital preparedness revenue
IntergovernmentalFederal	(R07)Gen-InLieuTaxes	increase in in-lieu tax revenue
IntergovernmentalFederal	(R09)CapProj-CommunityDevelopmentBlockGrant	Revenue decreased due to completion various park project in FY 21/22.

IntergovernmentalFederal	(R09)Gen-CommunityDevelopmentBlockGrant	decrease in kinship and foster care emergency revenue
IntergovernmentalFederal	(R09)SpRev-CommunityDevelopmentBlockGrant	Sidewalk/ADA improvements throughout the county
IntergovernmentalFederal	(R12)Gen-OfficeofCriminalJusticePlanning(OCJP)	decrease in grant 'smart second chance act prisoner re-entry' revenue which was in FY 20/21
IntergovernmentalFederal	(R13)Gen-DEAPProgramsDrugandAlcoholPrograms	increase in substance abuse prevention and treatment program revenue
IntergovernmentalFederal	(R14)SpRev-DAPProgramsFamilyChild	increase of asset seizures by Sheriff than prior year
IntergovernmentalFederal	(R18)SpRev-RoadProjects	Sidewalk/ADA improvements throughout the county
IntergovernmentalFederal	(R19)Gen-LawEnforcement	increase in homeland security grant revenue
IntergovernmentalFederal	(R19)SpRev-LawEnforcement	increase of asset seizures by Sheriff than prior year
OtherInLieuTaxes	(R02)Gen-CityCounty	increase in aid from other cities for parks and recreation
OtherInLieuTaxes	(R02)SpRev-CityCounty	Decrease is mainly due to the Air Pollution Control District no longer being a blended component unit of the County effective March 1, 2021 per implementation of California Assembly Bill 423
OtherInLieuTaxes	(R03)SpRev-RedevelopmentHousing	decrease in housing assistance payments from other agencies for port-in families
OtherInLieuTaxes	(R04)CapProj-SpecialDistrictsJointPowerAuthority(JPA)	FY21/22 reimbursement from the Judicial Council of Calif for phase 1 of design phase of NCRC generator replacement and electrical distribution system.
ChargesforServices	(R01)Gen-AssessmentsandTaxCollectionFees	increase in prop tax admin revenue
ChargesforServices	(R08)Gen-ElectionServices	decrease is due to the cost of the November 2020 Presidential General Election in FY 20/21
ChargesforServices	(R15)Gen-EstateFees	increase in estate fees revenue
ChargesforServices	(R16)Gen-HumaneServices	increase in spray neuter vouchers on adopted shelter animals
ChargesforServices	(R18)Gen-RecordingFees	decrease in document recording fees
ChargesforServices	(R19)Gen-RoadandStreetServices	increase in charges in road fund
ChargesforServices	(R20)Gen-HealthFees	increase in health fees
ChargesforServices	(R20)SpRev-HealthFees	decline in fees collected from other funds for closed landfill
ChargesforServices	(R21)Gen-MentalHealthServices	decrease in asset forfeiture charges
ChargesforServices	(R22)Gen-CaliforniaChildrenServices	increase in community based child abuse prevention program revenue
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	(R26)Gen-ParksandRecreationFees	increase in parks and recreation fees
ChargesforServices	(R26)SpRev-ParksandRecreationFees	increase in park attendance due to the The Upside of Outside Summer 2022 program
ChargesforServices	(R28)Gen-BuildingMaintenanceandGroundsServices	increase in waterfront park operation and maintenance revenue
MiscellaneousRevenues	(R01)Gen-OtherSales	Fees mainly received from copies and voter application registration
MiscellaneousRevenues	(R01)SpRev-OtherSales	Revenue earned from library book sales and road fund land surveying.
MiscellaneousRevenues	(R02)Gen-TobaccoSettlement	decrease in tobacco settlement revenue
GeneralGovernment	(R01)Gen-BoardofSupervisors	increase in salaries and employee benefit expenditure COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$28,798
GeneralGovernment	(R02)Gen-ClerkoftheBoard	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$4,091
GeneralGovernment	(R03)Gen-AdministrativeOfficer	increase in salaries and employee benefit expenditure COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$15,032
GeneralGovernment	(R05)Gen-OtherLegislativeandAdministrative	Expenditure for Public Safety, Health and Human Services, Land Use and Environment, and Finance and General Government group's executive office. COVID-19 ARPA CSLFRF (Fed Treasury 21.027) \$321,328
GeneralGovernment	(R07)Gen-AuditorController	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$527,942 COVID -19 Other expenditure \$15,449
GeneralGovernment	(R08)Gen-TreasurerTaxCollector	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$131,318
GeneralGovernment	(R09)Gen-Assessor	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$481,584
GeneralGovernment	(R11)Gen-OtherFinance	Various costs incurred by the Finance and General Government Group such as salaries and benefits, communication, property management, office equipment. COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$21,531,993
GeneralGovernment	(R13)Gen-CountyCounsel	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$28,518
GeneralGovernment	(R17)Gen-Personnel	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$1,149,841
GeneralGovernment	(R18)Gen-Elections	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$86,070
GeneralGovernment	(R19)Gen-Communications	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) \$31,613
GeneralGovernment	(R19)SpRev-Communications	Decrease in RCS invoice payment from prior year
GeneralGovernment	(R23)CapProj-OtherPlantAcquisition	Minor equipment and office supplies
GeneralGovernment	(R23)SpRev-OtherPlantAcquisition	Facilities Management Real Prop costs, utilities (water), minor maintenance and office expenses
GeneralGovernment	(R25)Gen-Promotion	decrease in Neighborhood reinvestment program expenditure COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$443,378

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 costs such as salaries and benefits, communications, property management, contracted services, and office equip maintenance. COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$2,366
PublicProtection	(R03)Gen-OtherTrialCourt	Payments to State Treasurer's Court Facilities Trust Fund.
PublicProtection	(R05)Gen-GrandJury(IncludingAudit)	increase in Grand Jury expenditure
PublicProtection	(R06)Gen-DistrictAttorneyProsecution	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$593,489
PublicProtection	(R07)Gen-ChildSupportServices	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$251,337
PublicProtection	(R08)Gen-PublicDefender	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$191,406
PublicProtection	(R10)Gen-OtherJudicial	Various costs such as salaries and benefits, annual software license, office expense, contracted services, communication & property management COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$6,654
PublicProtection	(R12)Gen-PoliceProtection	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$12,857,769 COVID -19 Other expenditure \$11,212
PublicProtection	(R12)SpRev-PoliceProtection	safety clothing for sheriff department
PublicProtection	(R13)Gen-AdultDetention	COVID -19 Other expenditure \$1,537,640
PublicProtection	(R14)SpRev-JuvenileDetention	Prior year amount of \$58K was incorrectly coded to row R14 but should've been coded to row R13. For 2022 amounts were correctly coded to correct row R13.
PublicProtection	(R15)Gen-Probation	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$1,846,202
PublicProtection	(R18)Gen-FireProtection	increase in professional services expenditures COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$2,581,751
PublicProtection	(R18)SpRev-FireProtection	Increase in CalFire contracted services.
PublicProtection	(R19)Gen-FloodControlSoilandWaterConservation	decrease in flood control expenditure COVID-19 ARPA CSLFRF (Fed Treasury 21.027)
PublicProtection	(R20)Gen-AgriculturalCommissioner	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$203,615
PublicProtection	(R28)Gen-Coroner	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$121,301
PublicProtection	(R29)Gen-EmergencyServices	increase in contracted services expenditure COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$110,042
PublicProtection	(R30)Gen-PlanningandZoning	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$243,716
PublicProtection	(R31)Gen-HumaneServices(Pound)	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$112,119
PublicProtection	(R32)SpRev-OtherProtectionOther	land surveying costs
PublicWaysFacilities	(R01)Gen-Roads	increase in professional and contracted services expenditure
PublicWaysFacilities	(R01)SpRev-Roads	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$349,157
PublicWaysFacilities	(R07)Gen-PublicHealth	COVID-19 Public Assistance Grants (Fed DHS 97.036) expenditure \$95,292,927 COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$81,152,866 COVID -19 Other expenditure \$6,642,540
PublicWaysFacilities	(R07)SpRev-PublicHealth	Decrease is mainly due to the Air Pollution Control District no longer being a blended component unit of the County effective March 1, 2021 per implementation of California Assembly Bill 423
PublicWaysFacilities	(R08)Gen-MedicalCare	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$1,205,475 COVID -19 Other expenditure \$782,164
PublicWaysFacilities	(R09)Gen-MentalHealth	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$1,967,969 COVID -19 Other expenditure \$2,330,775
PublicWaysFacilities	(R10)Gen-DrugandAlcoholAbuseServices	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$142,680 COVID -19 Other expenditure \$1,458,093
PublicWaysFacilities	(R13)Gen-Sanitation	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$5,273
PublicWaysFacilities	(R13)SpRev-Sanitation	Increase in professional & specialized services focusing on landfill closures. COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$17,768
PublicAssistance	(R02)Gen-AidProgramsCash	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$10,075,434 COVID -19 Other expenditure \$2,143,865
PublicAssistance	(R05)Gen-AdministrationandPrograms	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$7,077,775 COVID -19 Other expenditure \$10,283,831
PublicAssistance	(R12)Gen-CareofCourtWards	decrease in court wards expenditure due to pandemic
PublicAssistance	(R15)Gen-OtherPublicAssistanceOther	Public administration/public guardian, aging & independent svcs, housing and community development COVID-19 Emergency Rental Assistance Program ERAP (Fed Treasury 21.023) expenditure COVID-19 Public Assistance Grants (Fed DHS 97.036) expenditure \$6,891,390 COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$9,477,846 COVID -19 Other expenditure \$19,483,645
PublicAssistance	(R15)SpRev-OtherPublicAssistanceOther	In Home Support Services

Education	(R02)SpRev-LibraryServices	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$482,412 COVID-19 Other expenditure \$3,001,053
Education	(R06)Gen-RecreationFacilities	COVID-19 ARPA CSLFRF (Fed Treasury 21.027) expenditure \$973,267
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	42,553,547 lease payment principal 2,214,368 lease payment interest
DebtServiceCapitalOutlayTotalExpenditures	(R02)SpRev-LeaseFinancingPrincipalPayments	771,215 lease payment principal 8,351 lease payment interest
DebtServiceCapitalOutlayTotalExpenditures	(R04)DebtServ-OtherDebtService	bond issuance and underwriter's costs for issuance of Series 2021 COP Youth Transition Campus (Green Bonds)
DebtServiceCapitalOutlayTotalExpenditures	(R06)Gen-GeneralGovernment	decrease in equipment purchases, leasehold improvements, multi-year license agreements, and internally generated software
DebtServiceCapitalOutlayTotalExpenditures	(R07)Gen-PublicProtection	decrease in equipment purchases, leasehold improvements, multi-year license agreements, and internally generated software
DebtServiceCapitalOutlayTotalExpenditures	(R07)SpRev-PublicProtection	decrease in capitalization of infrastructure-drainage projects in the Flood Control District area.
DebtServiceCapitalOutlayTotalExpenditures	(R08)CapProj-PublicWaysandFacilities	Acquisition of the three parks (4th of July, Community, and Equestrian Parks) in the Harmony Grove Village special district area; was a one-time prior year purchase.
DebtServiceCapitalOutlayTotalExpenditures	(R09)Gen-HealthandSanitation	decrease in equipment purchases, leasehold improvements, multi-year license agreements, and internally generated software
DebtServiceCapitalOutlayTotalExpenditures	(R09)SpRev-HealthandSanitation	Decrease is mainly due to the Air Pollution Control District no longer being a blended component unit of the County effective March 1, 2021 per implementation of California Assembly Bill 423
DebtServiceCapitalOutlayTotalExpenditures	(R10)Gen-PublicAssistance	decrease in equipment purchases, leasehold improvements, multi-year license agreements, and internally generated software
DebtServiceCapitalOutlayTotalExpenditures	(R11)SpRev-Education	prior yr costs incurred by Library fund for purchase of central automated materials handling sorter system
OtherFinancingSourcesChangeinFundBalance	(R12)CapProj-TransfersIn	Transfer in from: GF - \$135.170 million; SRF - \$2.286 million; ISF - \$25 thousand
OtherFinancingSourcesChangeinFundBalance	(R12)DebtServ-TransfersIn	Transfer in from: GF - \$71.881 million; SRF - \$2.403 million; ISF - \$1.819 million; EF - \$302 thousand.
OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	Transfers primarily from the Public Safety, Nonmajor Governmental and Tobacco Endowment Funds
OtherFinancingSourcesChangeinFundBalance	(R12)SpRev-TransfersIn	Transfers from the General Fund \$49.250 million along with transfers from Jail Stores Commissary EF for \$2.698 million
OtherFinancingSourcesChangeinFundBalance	(R13)Gen-TransfersOut	Transfers primarily to nonmajor governmental, internal service, and nonmajor proprietary funds
OtherFinancingSourcesChangeinFundBalance	(R13)SpRev-TransfersOut	Transfers of \$1.812 million to Capital Projects Fund; \$350.828 million to General Fund; \$50 thousand to Airport Enterprise Fund; \$361 thousand to Rd & Comm ISF; \$2.403 transfers to Pension Obligation Fund.
ChangesNetPositionFiduciaryFund	(R05)Cus-OtherContributions	Includes Licenses and permit fees \$9,566,007; fines, forfeitures and penalty fees \$1,078,000; intergovernmental (Fed, State, Other) revenue \$27,888,007; Charges for services \$1,067,000; Other revenues \$212,007; Receipts from pool participants \$10,753,141,007.
ChangesNetPositionFiduciaryFund	(R10)Pen-OtherInvestmentIncome	Fixed income - interest income \$128,464,000
ChangesNetPositionFiduciaryFund	(R17)Pen-OtherAdditions	Real Estate Income \$76,881,000; Private Equity Income \$4,877,000; Private Real Assets Income \$52,160,000
ChangesNetPositionFiduciaryFund	(R17)Pri-OtherAdditions	Property Taxes in Lieu of Vehicle License Fees
ChangesNetPositionFiduciaryFund	(R24)Cus-OtherDeductions	Salaries & Benefits \$21,983,000; Repairs & Maint \$718,000; Equipment Rental 13,000; Contracted Services \$2,810,000; Structure Rental \$4,000; Utilities \$202,000; Cost of Materials \$16,000; Fuel \$66,000; Other Operating Expenses \$14,142,000; Capital Outlay \$544,000; Disbursements from Investments \$10,734,932,000
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Contracted services \$3000; Debt Service \$410,000; Accrued Interest Expense (5,000); Amort of Discount \$2,000; Disbursements to Other Agencies \$550,000; Interest and Fiscal Charges \$455,000
ChangesNetPositionFiduciaryFund	(R30)Pri-NetPosition(Deficit)EndofFiscalYear	Net deficit is primarily due to the Private Purpose Trust Fund assuming the debt of the dissolved COSD Redevelopment.
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(17_Series 2020B (Federally Taxable) Cedar & Kettner Development) FY20/21 & FY21/22 principal payments are the same amount per the debt service schedule.
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(18_Series 2021 Youth Transition Campus (Green Bonds)) first principal payment starts in FY23/24 (10/1/2023) per the debt service schedule.
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(18_Series 2021 Youth Transition Campus (Green Bonds)) first principal payment starts in FY23/24 (10/1/2023) per the debt service schedule.

LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(3_2006 Tobacco Settlement Asset Backed Bonds) bonds were refunded in Nov 2019
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(3_2006 Tobacco Settlement Asset Backed Bonds) Bonds were refunded in 2019
LongTermDebt	(R24)InterestPaidinCurrentFiscalYear	(3_2006 Tobacco Settlement Asset Backed Bonds) Bonds were refunded in Nov 2019
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(11_Sheriff Astrea Hangar Lease) Due to GASB 87 compliance, this lease is a financing lease and reported on the Debt Service, Capital Outlay, and Total Expenditures form #28 row R00.5 Lease Financing
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.
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(6_HHSA-Live Well Support Center) Due to GASB 87 compliance, this lease is a financing lease and reported on the Debt Service, Capital Outlay, and Total Expenditures form #28 row R00.5 Lease Financing
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(7_DCSS Admin Building Lease) Due to GASB 87 compliance, this lease is a financing lease and reported on the Debt Service, Capital Outlay, and Total Expenditures form #28 row R00.5 Lease Financing
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(8_Public Defender 495 La Tortuga Building Lease) Due to GASB 87 compliance, this lease is a financing lease and reported on the Debt Service, Capital Outlay, and Total Expenditures form #28 row R00.5 Lease Financing
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.
LeaseObligations	(R13)Interest-PriorYearAdjustments	(10_HHSA North Coastal Live Well Center) This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5
LeaseObligations	(R13)Principal-PriorYearAdjustments	(10_HHSA North Coastal Live Well Center) This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5
LeaseObligations	(R13)Interest-PriorYearAdjustments	(11_Julian-Cuyamaca Fire Station) this is a new lease and the system didn't pick it up on row R12
LeaseObligations	(R13)Principal-PriorYearAdjustments	(11_Julian-Cuyamaca Fire Station) this is a new lease and the system didn't pick it up on row R12
LeaseObligations	(R13)Interest-PriorYearAdjustments	(7_Equipment Lease-Purchase Agreement) reclassified to other long-term debt due lease term being 10 years or less
LeaseObligations	(R13)Principal-PriorYearAdjustments	(7_Equipment Lease-Purchase Agreement) reclassified to other long-term debt due lease term being 10 years or less
LeaseObligations	(R13)Interest-PriorYearAdjustments	(8_Rental Space for Communications Equipment) This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5
LeaseObligations	(R13)Principal-PriorYearAdjustments	(8_Rental Space for Communications Equipment) This is a GASB 87 lease reported on Debt Service and Capital Outlay Form row R00.5
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	bond proceeds received from the SANCAL 2021 Youth Transition Campus Bond Issuance
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Lease receivable: land \$1,530,000 buildings \$3,057,000
BalanceSheetGovernmentalFunds	(R13)SpRev-OtherAssets1	Lease receivable: land \$8,883,000 buildings \$454,000
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	accrued payroll
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	accrued payroll
BalanceSheetGovernmentalFunds	(R31)Gen-DeferredInflowsofResources	unavailable revenue \$320,819,000 property tax received in advance \$11,810,000 leases \$4,567,000
BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	unavailable revenue \$110,895,000 property tax received in advance \$762,000 leases \$9,278,000
ProprietaryFunds	(R01)Entpr-Unrestricted	Higher GASB 31 cost to market investment value adjustment and higher interest rates.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Airports LEASE RECEIVABLE: LAND/BLDGS GASB 87: Land \$6,742,000 and Buildings \$368,000
ProprietaryFunds	(R10)IntrnServ-OtherCurrentAssets1	Lease Receivables Land \$43,000 and Buildings \$462,000
ProprietaryFunds	(R14.5)Entpr-LeaseReceivable	Airports: 1st year implementation of GASB 87 - Leases, per GASB requirements. Lease receivable pertaining to land \$219,955,000; buildings \$1,049,000
ProprietaryFunds	(R14.5)IntrnServ-LeaseReceivable	Reclass GASB 87 Long Term Lease Receivable from current assets to non-current assets for ISF and ENT funds. land \$1,822,000; buildings \$835,000
ProprietaryFunds	(R15)Entpr-OtherLoansNotesandContractsReceivable	LT NOTES REC: PRINCIPAL.
ProprietaryFunds	(R16)Entpr-Land	land \$219,955,000; buildings \$1,049,000

ProprietaryFunds	(R19)Entpr->OtherIntangibleAssetsAmortizable	SOFTWARE
ProprietaryFunds	(R19)IntrnServ-OtherIntangibleAssetsAmortizable	sotware
ProprietaryFunds	(R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear	ACCRUED SALARY & WAGES; UNEARNED REVENUE.
ProprietaryFunds	(R41)IntrnServ-OtherCurrentLiabilities1	Current portion of claims and judgments liability
ProprietaryFunds	(R42)IntrnServ-OtherCurrentLiabilities2	Accrued Salary and Wages
ProprietaryFunds	(R58)IntrnServ-OtherNoncurrentLiabilities1	Non-current portion of claims and judgements.
FiduciaryFunds	(R01)BnfTrust-CashInvestments	Cash invested in the County investment pool decreased by \$5,459,000; Cash with fiscal agents decreased by \$2,021,846,000; Cash and Securities for swaps decreased by \$434,073,000
FiduciaryFunds	(R12)BnfTrust-OtherInvestments	Fixed Income Securities
FiduciaryFunds	(R15.6)BnfTrust-OtherCapitalAssetsNetofDepreciation	Computer hardware, software & maintenance \$3,491,000; Office furniture and fixtures \$1,000; Leasehold improvements \$71,000; Work in Progress \$246,000; Leased Capital Assets \$63,000
FiduciaryFunds	(R23.5)BnfTrust-OtherCurrentLiabilities	Collateral payable for securities lending \$71,363,000; Settlement of Investments Purchased \$1,432,375,000; Professional Services\$12,377,000; Death Benefits \$1,709,000; Retirement and Health Benefits \$1,296,000; Refunds to members \$2,825,000; County advance contribution \$19,507,000; Other liabilities \$13,141,000
FiduciaryFunds	(R23.5)PriTrust-OtherCurrentLiabilities	Accrued Interest
FiduciaryFunds	(R24.7)PriTrust-OtherLongTermLiabilities	Debt Service \$6,708,000 Due to Other Funds \$10,591,000
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)	(Mount Laguna Service Area) The amount for Mt. Laguna is correct. No change from PY.
ParcelTax	(E)TheAmountofRevenueReceivedfromtheParcelTax(Annually)	(Tecate Service Area) The amount for Tecate is also correct, no change.
NoncurrentAssetsLiabilities	(R05.5)CapAsst-LeaseAssets	Right-to-use Land - \$56,011,000 Right-to-use Structures - \$241,095,000 Right-to-use Equipment - \$2,344,000
NoncurrentAssetsLiabilities	(R09)CapAsst-LessAccumulatedDepreciationAmortization	Right-to-use land accumulated amortization - (\$1,376,000) Right-to-use structures accumulated amortization - (\$44,531,000) Right to use equipment accumulated amortization - (\$540,000)

NoncurrentAssetsLiabilities	(R32)Liab-LeaseLiability	<p>As of June 30, 2022, the County's lease obligations totaled \$256 million - consisting of \$254 million in Real Property, (\$55 million in land, and \$199 million in buildings), and Personal Property - Equipment of \$2 million. The land leases had original lease terms ranging from 14 years to 99 years, with remaining lease terms ranging from 4 years to 65 years; with interest rates ranging from 1.24% to 1.57%. The building leases had original lease terms ranging from one year to 49 years, with remaining lease terms ranging from 6 months to 24 years; with interest rates ranging from 0.16% to 2.03%. Interest rates on all leases are calculated using the appropriate rate under the Bloomberg Valuation Service (BVAL) Municipal AAA curve. The annual future lease payments are presented below.</p> <p>Real Property Leases Requirements To Maturity</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Principal</th> <th>Interest</th> <th>Total</th> </tr> </thead> <tbody> <tr><td>2023</td><td>\$ 40,264</td><td>2,368</td><td>42,632</td></tr> <tr><td>2024</td><td>37,975</td><td>2,147</td><td>40,122</td></tr> <tr><td>2025</td><td>30,393</td><td>1,924</td><td>32,317</td></tr> <tr><td>2026</td><td>23,830</td><td>1,719</td><td>25,549</td></tr> <tr><td>2027</td><td>15,685</td><td>1,548</td><td>17,233</td></tr> <tr><td>2028-2032</td><td>34,969</td><td>6,283</td><td>41,252</td></tr> <tr><td>2033-2037</td><td>24,902</td><td>4,279</td><td>29,181</td></tr> <tr><td>2038-2042</td><td>3,825</td><td>3,494</td><td>7,319</td></tr> <tr><td>2043-2047</td><td>4,082</td><td>3,185</td><td>7,267</td></tr> <tr><td>2048-2052</td><td>3,702</td><td>2,880</td><td>6,582</td></tr> <tr><td>2053-2057</td><td>3,960</td><td>2,578</td><td>6,538</td></tr> <tr><td>2058-2062</td><td>4,284</td><td>2,255</td><td>6,539</td></tr> <tr><td>2063-2067</td><td>4,633</td><td>1,905</td><td>6,538</td></tr> <tr><td>2068-2072</td><td>5,011</td><td>1,528</td><td>6,539</td></tr> <tr><td>2073-2077</td><td>5,421</td><td>1,118</td><td>6,539</td></tr> <tr><td>2078-2082</td><td>5,864</td><td>675</td><td>6,539</td></tr> <tr><td>2083-2087</td><td>5,577</td><td>199</td><td>5,776</td></tr> <tr><td>Total</td><td>\$ 254,377</td><td>40,085</td><td>294,462</td></tr> </tbody> </table> <p>The equipment leases had original lease terms ranging from 4 years to 5 years, with remaining lease terms ranging from 2 years to 4 years; with interest rates ranging from 0.39% to 0.55%. Interest rates on all leases are calculated using the appropriate rate under the BVAL Municipal AAA curve. The annual future lease payments are presented below.</p> <p>Personal Property Leases Requirements To Maturity</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Principal</th> <th>Interest</th> <th>Total</th> </tr> </thead> <tbody> <tr><td>2023</td><td>\$ 592</td><td>7</td><td>599</td></tr> <tr><td>2024</td><td>594</td><td>5</td><td>599</td></tr> <tr><td>2025</td><td>377</td><td>3</td><td>380</td></tr> <tr><td>2026</td><td>184</td><td>1</td><td>185</td></tr> <tr><td>Total</td><td>\$ 1,747</td><td>16</td><td>1,763</td></tr> </tbody> </table>	Fiscal Year	Principal	Interest	Total	2023	\$ 40,264	2,368	42,632	2024	37,975	2,147	40,122	2025	30,393	1,924	32,317	2026	23,830	1,719	25,549	2027	15,685	1,548	17,233	2028-2032	34,969	6,283	41,252	2033-2037	24,902	4,279	29,181	2038-2042	3,825	3,494	7,319	2043-2047	4,082	3,185	7,267	2048-2052	3,702	2,880	6,582	2053-2057	3,960	2,578	6,538	2058-2062	4,284	2,255	6,539	2063-2067	4,633	1,905	6,538	2068-2072	5,011	1,528	6,539	2073-2077	5,421	1,118	6,539	2078-2082	5,864	675	6,539	2083-2087	5,577	199	5,776	Total	\$ 254,377	40,085	294,462	Fiscal Year	Principal	Interest	Total	2023	\$ 592	7	599	2024	594	5	599	2025	377	3	380	2026	184	1	185	Total	\$ 1,747	16	1,763
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Total Footnote: 278