JORDAN Z. MARKS

ASSESSOR/RECORDER/COUNTY CLERK
COUNTY OF SAN DIEGO
1600 PACIFIC HIGHWAY, SUITE 103 & 260, SAN DIEGO, CA 92101-2480
Assessor (619) 236-3771 Recorder (619) 237-0502
www.SDARCC.gov

COSD CLERK OF THE BOARD
2026 MAR 23 PM 2:41

March 23, 2026

TO: Larry Cohen
Treasurer/Tax Collector

Andrew Potter
Clerk of the Board of Supervisors

FROM: Jordan Z. Marks
Assessor/Recorder/County Clerk

NOTIFICATION FOR ASSESSMENT APPEAL FILING DEADLINE

It is my belief that taxpayers should be afforded the most amount of time possible to review and file their property tax appeals. The Notification of Assessed Value will be published online at www.sdarcc.gov for all property tax assessees and notifications of value will be sent in other mediums. These notifications will not trigger the truncated filing deadline in accordance with Revenue and Taxation Code §1603.

Revenue and Taxation Code §1603 requires that notice be given to the Tax Collector and Clerk of the Board of Supervisors by April 1st if the Notification of Assessed Value is not mailed to all property tax assessees in the County. Therefore, the deadline for filing an assessment appeal for this year will be November 30, 2026.

I hope this information is helpful. If you have any questions, please call me directly at (619) 531-5507

Sincerely,

Jordan Z. Marks

JZM:jmr

County of San Diego, California

Annual Comprehensive Financial Report
For the fiscal year ended
June 30, 2025



Cover & title page photo credits:

Cover page

San Diego, CA 12-19-2024 Views of the recently renovated Botanical Garden at Balboa Park with restored elements including stucco arcades, and a new redwood lath roof./Roaming Panda Photos, Shutterstock.com.

Title page:

Bunch of american flamingoes resting in the mudflat, sleeping/Irina Lev, Shutterstock.com.

County of San Diego, California

Annual Comprehensive Financial Report

For the fiscal year ended June 30, 2025



Board of Supervisors

Paloma Aguirre	- District 1
Joel Anderson	- District 2
Terra Lawson-Remer	- District 3
Monica Montgomery Steppe	- District 4
Jim Desmond	- District 5

Ebony N. Shelton
Chief Administrative Officer (CAO)

Joan Bracci
Chief Financial Officer

Compiled under the direction of:
Tracy Drager
Auditor & Controller

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Introductory Section

AUDITOR AND CONTROLLER
5500 OVERLAND AVE, SUITE 470, SAN DIEGO, CA 92123-1202
(858) 694-2176 FAX: (858) 694-2296

TRACY DRAGER
AUDITOR AND CONTROLLER

JULIE BJERKE
ASSISTANT AUDITOR AND CONTROLLER

November 14, 2025

To the honorable members of the Board of Supervisors and the Citizens of San Diego County:

The Annual Comprehensive Financial Report of the County of San Diego (County) for the fiscal year ended June 30, 2025, is hereby submitted in compliance with Sections 25250 and 25253 of the Government Code of the State of California.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive internal control framework it established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Eide Bailly LLP, has issued an unmodified ("clean") opinion on the County of San Diego's basic financial statements for the year ended June 30, 2025. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

County Profile

San Diego County covers 4,526 square miles, approximately the size of the state of Connecticut, extending 70 miles along the Pacific Coast from Mexico to Orange County and inland 75 miles to Imperial County along the international border shared with Mexico. Riverside and Orange counties form the northern border. It is the most southwestern county in the contiguous 48 states.

For thousands of years, Native Americans have lived in this region. The four tribal groupings that make up the indigenous American Indians of San Diego County are the Kumeyaay (also referred to as Diegueño or Mission Indians), the Luiseño, the Cupeño and the Cahuilla. San Diego County has the largest number of Indian reservations (18) of any county in the United States. The reservations are small, with total land holdings of an estimated 193 square miles.

San Diego County enjoys a wide variety of climate and terrain, from coastal plains and fertile inland valleys to mountain ranges and the Anza-Borrego Desert. The Cleveland National Forest occupies much of the interior portion of the County. The climate is mild in the coastal and valley regions, where most resources and population are located. The average annual rainfall totals roughly 10 inches on the coast and more than 33 inches in the inland mountains.

According to the most recent State of California Department of Finance (DOF) estimates, the County's population for 2025 as of January 1 was 3.33 million, reflecting a 0.4 percent increase from the 2024 population of 3.31 million. The San Diego region is the second-largest county in California, accounting for 8.4 percent of the State's population, and fifth largest in the nation in terms of population, according to the U.S. Census Bureau (U.S. Census Bureau, County Population Totals: 2020–2023, accessed on August 3, 2024). There are 18 incorporated cities in the County; the City of San Diego being the largest, with a population of approximately 1.41 million; and the City of Del Mar the smallest, at approximately 3,950 people, according to DOF population estimates as of January 2025.

The racial and ethnic composition of the County is as diverse as its geography. The San Diego Association of Governments (SANDAG) projects that in 2040, the San Diego region's population will continue to grow in its diversity with: 38.7 percent White; 34.3 percent Hispanic; 16.3 percent Asian and Pacific Islander (API); 4.1 percent Black and 6.6 percent all other groups including American Indian. A significant growth in the region's Asian and Pacific Islander population and a decline in the region's White population is seen in this projection.

County Government, Economy and Outlook

County Government

San Diego became one of California's original 27 counties on February 18, 1850, shortly after California became the 31st State in the Union. The County functions under a charter adopted in 1933, including subsequent amendments. The County of San Diego is governed by a five-member Board of Supervisors elected to four-year terms in district, nonpartisan elections. Each Board member is limited to no more than two terms and must reside in the district from which they are elected.

The Board of Supervisors sets priorities and approves the County's two-year budget. The County may exercise its powers only through the Board of Supervisors or through agents and officers acting under the authority of the Board or authority conferred by law. The Board of Supervisors appoints the following officers: the Chief Administrative Officer (CAO), the County Counsel, the Probation Officer, and the Clerk of the Board of Supervisors. All other non-elected officers are appointed by the CAO. The CAO assists the Board of Supervisors in overseeing the functions and operations of the County; is responsible for carrying out all the Board's policy decisions that pertain to the functions assigned to that officer; and supervises the expenditures of all departments. Elected officials head the offices of the Assessor/Recorder/County Clerk, District Attorney, Sheriff and Treasurer-Tax Collector.

The State Legislature has granted each county the power necessary to provide for the health and well-being of its residents. There are 18 incorporated cities in San Diego County and a vast number of unincorporated communities. The County provides a full range of public services to residents, including health and human services, parks and recreation, libraries, roads, law enforcement, detention and correction, and emergency response services. The County also serves as a delivery channel for many State services, such as foster care, public health care and elections.

These services are provided by four business Groups (Public Safety, Health and Human Services, Land Use and Environment, and Finance and General Government), each headed by a General Manager who reports to the CAO.

Economy and Outlook

U.S. Economy

Gross domestic product (GDP) is one of the main indicators of the health of the nation's economy, representing the net total dollar value of all goods and services produced in the U.S. over a given time period. GDP growth is driven by a variety of economic factors, including personal consumption expenditures, gross private domestic investment, net exports of goods and services, and government consumption expenditures and gross investment.

As 2025 headed into summer, the U.S. economy continued to show stability in short-term outlook, despite a "rising probability that the nation could face a sudden economic decompression," with the probability of recession within the next 12-months projected at 20% as of July, influenced by low consumer sentiment and continued weakness in the dollar (The Beacon Outlook United States, Summer

2025). According to the U.S. Department of Commerce Bureau of Economic Analysis (BEA), GDP in 2024 increased 2.8 percent, compared to an increase of 2.5 percent in 2023 (BEA, Gross Domestic Product, Fourth Quarter and Year 2024 (Second Estimate), January 2025). The increase in GDP in 2024 primarily reflects increases in both consumer and government spending. Imports, which are a subtraction in the calculation of GDP, decreased. Quarter over quarter, the percent changes in 2024 also show increases in GDP and was strong in the third quarter with an increase of 3.1 percent before decelerating in the fourth quarter but still at an increase of 2.3 percent (ibid).

With the current presidential administration, there is uncertainty regarding the U.S. economic outlook for the remainder of 2025 and 2026. According to the UCLA Anderson Forecast, "the current economic forecast is subject to numerous risks, given the unprecedented levels of economic and geopolitical uncertainty (UCLA Anderson Forecast, Summer 2025 Economic Forecast). Looking at GDP, the UCLA Anderson Forecast projects that "consumption and investment growth will remain weak," slowing economic growth and affecting the labor market, resulting in projected "tepid growth continuing into 2026" (ibid). GDP is projected for slight growth of 1.3 percent in 2025, with more modest 0.8 percent growth projected in 2026. (ibid).

According to the Federal Reserve ("the Fed") press release issued July 30, 2025, "recent indicators suggest that growth of economic activity moderated in the first half of the year. The unemployment rate remains low, and labor market conditions remain solid. Inflation remains somewhat elevated (Federal Open Market Committee (FOMC) July 30, 2025, Federal Reserve Press Release). Seeking "to achieve maximum employment and inflation at the rate of 2 percent over the longer run" and facing elevated uncertainty about the economic outlook, in July the Fed decided to maintain the target range for the federal funds rate at 4-1/4 to 4-1/2 percent (ibid). The Federal Reserve Board has projected the Federal funds rate to decrease to approximately 3.9 percent in 2025, 3.6 percent in 2026 and 3.4 percent in 2027 (Federal Reserve System. Summary of Economic Projections, June 18, 2025).

The Federal Government produces two major inflation measures for the consumption of goods and services, the Consumer Price Index (CPI) and the Personal Consumption of Expenditures (PCE). Positive changes in these indexes are recorded as inflation. The national CPI, produced by the Bureau of Labor Statistics (BLS), is the most widely used aggregate price index, as well as the major source of information. According to the BLS, the Consumer Price Index for All Urban Consumers (CPI-U) increased 3.0 percent for the 12 months ending January, after rising 2.9 percent over the 12 months ending in December (BLS Economic News Release, CPI, January 2025). According to UCLA Anderson, inflation will be impacted by costs of new federal tariffs, costs of which are anticipated to "be passed through into prices and propagate through supply chains over the summer, fall, and winter" somewhat mitigated by a weakening economy overall, resulting in inflation projected at 4 percent quarterly in the second half of 2025, falling through 2026 and approaching 2 percent in 2027 (UCLA Anderson Forecast, Summer 2025 Economic Outlook). UCLA forecasts CPI at 3.2 percent in 2025 and 3.4 percent in 2026 (ibid). The second major measurement of inflation, the PCE index, is produced by the BEA and is the Fed's preferred measure of inflation. According to the BEA, the preliminary PCE price index for December 2024 increased 2.6 percent from the same month one year ago and this is due to increases in services (BEA, Personal Income and Outlays December 2024, January 31, 2024). UCLA projects the PCE index at 3.1 percent in 2025, and 3.2 percent in 2026 (UCLA Anderson Forecast, Summer 2025, Economic Outlook).

The price of energy skyrocketed in 2022, and as we transition into 2025, energy markets face a mix of economic recovery, geopolitical uncertainty, and evolving energy dynamics (GasBuddy Fuel Price Outlook 2025). While the global economy is on a modest recovery path, external factors such as shifting U.S. foreign policies, the Organization of the Petroleum Exporting Countries (OPEC) crude production strategies, and the globally accelerating energy transition create a complex outlook for oil and refined products (ibid). "As we look toward 2025, the buzzword of 'energy independence' will undoubtedly be a political talking point, but the truth remains the same: the fundamentals of supply and demand—not policy promises—drive the energy market. The U.S.

continues to break records in crude oil production, and while the Strategic Petroleum Reserve has been partially replenished, its influence on prices remains minimal. It's crucial to focus less on rhetoric and more on the global interplay of refining capacity, OPEC decisions, and economic growth to understand where fuel prices are headed" said Patrick De Haan, head of petroleum analysis at GasBuddy (ibid). GasBuddy projects that the yearly national average in 2025 will be $3.22 per gallon. On a yearly basis, a total of nearly $411 billion will be spent on gasoline in the U.S., dropping $12 billion from the $423.1 billion spent in 2024, and more than $115 billion less than in 2022 when the post-pandemic economy was surging (ibid).

In the housing market, the U.S. Department of Housing and Urban Development (HUD) January monthly update shows that overall activity improved. The Federal Housing Finance Agency (FHFA) seasonally adjusted purchase-only house price index for November estimated that home values rose 0.26 percent month-over-month and 4.26 percent year-over-year, up from an annual gain of 4.5 percent in October (U.S. Department of Housing and Urban Development, Housing Market Indicators Monthly Update, January 2025). With respect to the nation's home sales, purchases of new single-family homes, which are based on purchase agreements, increased 3.6 percent month-over-month in December and were 6.7 percent higher year-over-year. As for existing homes, sales rose nationally for a third consecutive month to the fastest pace since February 2024. This is an improvement from 2024 when the National Association of REALTORS® reported that existing home sales dropped 0.7 percent and that 2024 recorded the slowest annual sales rate since 1995 (ibid).

Mortgage interest rates began to rise in 2022 as the Fed raised interest rates, peaking at 7.79 percent in October 2023. According to HUD, mortgage interest rates fluctuated at a relatively high level and declined somewhat with expectations of future Fed interest rate cuts. The average 30-year fixed rate mortgage (FRM) as of February 20, 2025, was at 6.85 percent (ibid). The Mortgage Bankers Association (MBA) forecasts that the average 30-year FRM will decrease to 6.5 percent in 2025 compared to the average in 2024 of 6.7 percent, and will continue to decrease to 6.4 percent in 2026 and 2027 (MBA Mortgage Finance Forecast, January 19, 2025).

As for unemployment, the national unadjusted unemployment rate in 2024 increased to 4.0 percent compared to 3.6 percent in 2023, and in May 2025, the nation's unemployment rate remained at 4.0 percent (BLS, [Unadj] Unemployment Rate Series as of July 2025). The Federal Reserve Board has projected the unemployment rate to increase to 4.3 percent in 2025, 2026, and 2027 (Federal Reserve System, Summary of Economic Projections, December 18, 2024). The UCLA Anderson Forecast, "[does] not anticipate the current strength of the labor market to persist, given the substantial headwinds facing the U.S. economy," including the impact of high tariffs on the manufacturing sector, associated reductions in trade flow, generally elevated economic uncertainty and rising interest rates curtaining hiring and investment activity. (UCLA Anderson Forecast, Summer 2025). UCLA projects slow recovery, with the unemployment rate remaining elevated through 2026 and 2027, "as the economy continues to feel the lingering effects of the shift to a higher tariff and interest rate regime" (ibid).

Taken together, the U.S. economy entered 2025 with a solid foundation. Inflation, while still somewhat elevated, has shown signs of moderation, GDP growth has remained resilient, consumer spending has experienced steady growth, and unemployment levels remain relatively low. But despite these positive indicators, the current administration brings with it a number of economic policies that could cause significant upheavals nationwide. While the specific details and scope of these policies are still being finalized, three issues continue to stand out as being particularly impactful: imposing tariffs on imported goods and services; restricting immigration; and freezing government grants and assistance (Los Angeles Economic Development Corporation (LAEDC), LAEDC 2024 Economic Forecast, February 2025).

California Economy

California's economy is large and diverse, with global leadership in innovation-based industries including information technology, aerospace, entertainment, and biosciences. A global destination for millions of visitors, California supports a robust tourism industry,

and its farmers and ranchers provide food for the world. With high real incomes, high economic output, and globally significant industries, California remains the world's fifth largest economy, contributing 14 percent to the nation's GDP (The Beacon Outlook California, Winter 2024). In 2024, economic growth in California reached 3.6 percent, exceeding the national growth rate of 2.8 percent (LAEDC, LAEDC 2025 Economic Forecast, February 2025). The state's economic growth over the next two years is expected to track more closely to national levels, with a 1.9 percent growth rate in 2025 and a 1.6 percent growth rate in 2026 (ibid).

At the beginning of 2024, the State of California faced a severe budget shortfall of $37.9 billion for the upcoming Fiscal Year (FY). These shortfalls were expected to continue, with multi-billion dollar operating deficits projected through the 2027-28 fiscal year. However, stronger economic performance in 2024, coupled with budget actions taken last year by the Governor and Legislature, have improved the budget outlook for the 2025-26 fiscal year, largely due to an estimated $16.5 billion increase in revenues compared to earlier projections and a planned withdrawal of $7.1 billion from state reserves. The Governor's 2025-26 proposed budget, which was released on January 10, projects a small General Fund surplus of $363 million while the Legislative Analyst's Office (LAO) presents a more cautious assessment, estimating a $2 billion deficit instead. Despite the roughly balanced budget in the short term, the state faces substantial structural deficits in the coming years. The Governor's multi-year forecast projects annual deficits ranging from $13 billion to $19 billion through 2028-29 (ibid).

There are two measures of employment mainly considered when analyzing labor markets in California; the household survey metric which counts the number of people employed, and the enterprise survey metric which counts the number of payroll jobs. The household survey reported that the number of people employed in October was 2.1 percent below the number employed at the pre-pandemic peak (UCLA Anderson Forecast, December 2024 Economic Outlook). The labor force decline can be attributed to retirements, out-of-state migration, and individuals engaged in non-market activities such as child raising (ibid). As for the enterprise survey metric, California increased its number of non-farm payroll jobs by 224,600 in 2024 to a total of just over 18 million. This represented an increase of 1.3 percent, and an improvement over the prior year's 154,300 job gains (LAEDC, LAEDC 2025 Economic Forecast, February 2025). In 2025 and 2026, California will see slower job growth consistent with a slowing economy. LAEDC projects annual growth rates of 0.9 percent in 2025 and 0.7 percent in 2026, or 162,300 additional jobs and 124,700 additional jobs, respectively (ibid).

A decline in employment, over and above the decline in the labor force, led to an increase in the unemployment rate. The unemployment rate in California as of December rose to 5.5 percent, a year-over-year increase of 0.4 percent (California Employment Development Department, Employment by Industry Data for California, accessed on February 26, 2025). On an annual basis, unemployment in 2024 reached 5.3 percent, up from 4.8 percent the previous year and higher than the U.S. unemployment rate of 4.0 percent in 2024. Over the next two years, LAEDC expects California's unemployment rate to tick higher to 5.5 percent in 2025 as the economy slows, but it should plateau at this level in 2026 (LAEDC, LAEDC 2025 Economic Forecast, February 2025).

California's housing market will continue to be challenged in addressing the need for new home construction, influenced by reductions in the construction workforce due to deportations and federal immigration changes, persistent inflation and increasing costs related to changing tariff policies (UCLA Anderson Forecast, Summer 2025). Therefore, UCLA Anderson is forecasting a slow start to new home construction in 2025 as well as a relatively weak 2026 (ibid).

As for home sales, in 2024, sales of existing statewide homes were up 4.3 percent from last year, with the annual median price up 6.3 percent from 2023 (California Association of Realtors (C.A.R.), December home sales and price report, January 17, 2025). Despite a double-digit annual growth rate, sales of existing single-family homes remained below the pre-pandemic norm of 400,000 units on a seasonally adjusted and annualized basis (ibid). Starting the year 2025, California home sales retreated in January as the

effects of elevated interest rates depressed housing demand to the lowest level in more than a year (C.A.R., January home sales and price report, January 17, 2025). January's existing single-family home sales totaled 254,110, down 10.0 percent from December and down 1.9 percent from a year ago.

In terms of affordability, housing costs in California have long been higher than the national average. In recent years, these costs have grown substantially, in some cases, growing at historically rapid rates (California Legislative Analyst's Office (LAO), California Housing Affordability Tracker, January 2025). Prices for mid-tier homes are more than twice as expensive as the typical mid-tier U.S. home. Perhaps even more importantly for a first-time home buyer, a bottom-tier home in California is now about 33 percent more expensive than a mid-tier home in the rest of the U.S., a gap that has widened over the last decade. Payments for a mid-tier home were nearly $5,800 a month in December 2024, an 84 percent increase since January 2020. Payments for a bottom-tier home were over $3,500 per month, an 88 percent increase since January 2020 (ibid). According to the C.A.R., the statewide median home price for a single-family home was at $838,850 in January, which is down 2.6 percent from the December home price of $861,020, but an increase of 6.3 percent from the $789,480 in January 2024 (C.A.R., January home sales and price report, January 17, 2025). Annual household income needed to qualify for a mortgage on a mid-tier California home in September 2024 was about $231,000, over 2 times the median California household income in 2023. For a bottom-tier home, about $142,000 in annual income is needed to qualify for a mortgage, almost 50 percent higher than the state's median household income in 2023 (LAO, California Housing Affordability Tracker, January 2025). Also, the gap between the monthly costs of purchasing a bottom-tier home versus renting are near levels that have not been seen since the housing bubble in the mid-2000s. Monthly rents have also grown significantly in recent years, but not as quickly as monthly payments needed to purchase a home. Monthly payments for a 2-bedroom home are about $1,960, or 73 percent more than renting an apartment or home (ibid).

With regard to sales tax, California's local one-cent sales and use tax receipts during the months of July through September were 2.3 percent lower than the same quarter one year ago after adjusting for accounting anomalies (HdL Companies, San Diego County Sales Tax Update 3Q 2024, January 2025). The third quarter of the calendar year is traditionally noted for pleasant weather and statewide tourism. However, revenue from sales taxes fell when compared to a year ago. As such, it also means a weak start to the FY 2024-25 for many California agencies. Auto-transportation receipts took a hit and declined 4.8 percent, marking the seventh consecutive quarter of downturn for the sector. The summer season is usually an advantageous time for home repairs and construction work. However, this industry is also struggling with high consumer interest rates and limited access to equity for homeowners. Sales at brick-and-mortar general retailers pulled back 3.8 percent, the food-drugs category declined 2.8 percent, and a combination of consumption declines and falling fuel prices thrust comparisons down by 13 percent. Although statewide tourism appears to have improved, revenue from restaurants experienced a modest gain of 0.7 percent, which included a dramatic drop in fine dining establishments (ibid). This negative outlook reflects a second year of statewide revenue declines (HdL Companies, California Forecast Salex Tax Trends & Economic Drivers, December 2024). Contributing factors in this uncertain economy include higher business operating costs and to what extent the Fed funds interest rate may decline further into 2025. Looking ahead, though consumer confidence and sentiment recently soared, future policy decisions could exert upward pressure on prices, resulting in fewer sales transactions. HdL Companies project the statewide sales tax would decrease slightly by 0.8 percent in FY 2024-25 and increase by 2.6 percent in FY 2025-26 (ibid).

Overall, the California economy is anticipated to grow more slowly than the U.S. through 2025, with recovery anticipated to begin in 2026 (UCLA Anderson Forecast, Summer 2025). Moreover, there are many new unknowns, and therefore, uncertainty with respect to the current forecast is elevated (ibid). The State's reliance on legal immigration to sustain and grow its workforce cannot be overstated, while proposed tariffs threaten to raise prices for consumers and cut into profits for domestic producers relying on imported

inputs. So, as we look ahead, California finds itself walking a tightrope—balancing innovation, policy, and economic resilience (The Beacon Outlook California, Winter 2024).

San Diego Economy

The San Diego region boasts one of the largest economies in the nation, surpassing the economic output of 25 states and 163 countries (San Diego Workforce Partnership, Navigating San Diego's economic future: Insights from the 41st Annual Economic Roundtable, January 31, 2025). With breakthrough technology companies and research institutes, the largest military concentration in the world and a strong tourism industry, the San Diego region has one of the most dynamic economies in the U.S. The region's quality of life attracts a well-educated, talented workforce and well-off retirees, which have contributed to local consumer spending. In 2023, San Diego County accumulated a real GDP of $261.7 billion, an increase of 1.4 percent from 2022 which accounts for 8.1 percent of California's 2023 GDP, based on data from the BEA (BEA, Real Gross Domestic Product by County, December 4, 2024).

In the San Diego Business Journal (SDBJ) 2025 Economic Trends, Mark Cafferty, President and Chief Executive Officer of the San Diego Regional Economic Development Corporation (EDC), offered a look at strengths, weaknesses, opportunities and threats in the San Diego County economy (SDBJ, Economic Trends 2025, February 3, 2025). According to Cafferty, there is a significant decline in the San Diego labor force and there are many reasons why, but the cost of living in this region, the opportunity for remote work, and the ways in which different places around the nation reopened coming out of the pandemic are all contributing factors. California, Southern California and San Diego have become a very difficult place for people to afford to live, grow and thrive (ibid). During the 41st Annual San Diego Economic Roundtable, Daniel Enemark, Chief Economist at the San Diego Regional Policy & Innovation Center, stated that nearly 35 percent of San Diego County residents struggle to meet San Diego County's Self Sufficiency Standard, which is earning approximately $58,745 per year, or about $4,895 per month for a single adult and around $97,861 per year, equating to roughly $8,155 per month for a household comprising two adults, one preschool-aged child, and one school-aged child (San Diego Workforce Partnership, Navigating San Diego's economic future: Insights from the 41st Annual Economic Roundtable, January 31, 2025). This highlights a growing affordability crisis, where the cost of living is pricing many out of the region. San Diego's job growth is lagging behind the State, with a concerning trend of young people leaving the region due to high living costs (ibid). Conversely, San Diego continues to be a capital for attraction of venture funding, and billions have been invested in manufacturing, with San Diego being a key recipient of a lot of the investment that has come in (SDBJ, Economic Trends 2025, February 3, 2025). Because of the size and scope of the military and defense industries along with research and development in the region, San Diego will likely be better off than most regions in continuing to see sustained funding come into the region that can be game-changing for job growth (ibid).

In San Diego, small businesses constitute 98 percent of the economic landscape. Ryan Ratcliff, economics professor at the University of San Diego, highlights that certain government policies can generate considerable uncertainty and impose restrictions, while others may adopt a more lenient regulatory approach, facilitating a more conducive environment for business growth (San Diego Workforce Partnership, Navigating San Diego's economic future: Insights from the 41st Annual Economic Roundtable, January 31, 2025). Kenia Zamarripa, Vice President at the San Diego Regional Chamber of Commerce, emphasized the importance of binational trade and policy in economic development. The complexity of local, state and federal guidelines is further complicated in San Diego's binational region, where regulatory frameworks in Mexico introduce additional layers of complexity. In her discussion of the Cali Baja Binational Economy, Zamarripa emphasizes the importance of considering the broader binational economy when discussing San Diego. Trade with Mexico plays a critical role in San Diego's economy, with 17 percent of California exports heading south. Each year, more than $60 billion in trade crosses the border through land ports in San Diego alone, emphasizing the importance of binational cooperation (ibid).

When there is an increase in consumer purchases, more sales tax is collected by the County of San Diego. Tracking consumer spending as of the third quarter of 2023, HdL reports a decrease in San Diego County sales tax receipts by 2.3 percent with the unincorporated area increasing by 19.1 percent (HdL Companies, San Diego County Sales Tax Update 3Q 2024, January 2025). Allocations from the countywide use-tax pool surged in the third quarter of 2024. Additionally, business-industry related revenue increased significantly. On the downside, revenue from local service stations dropped. Lower gasoline prices this year, compared to last year's high levels driven by OPEC production cuts and geopolitical conflicts, negatively impacted these outlets. Sales of building materials and contractor supplies also struggled, reflecting the stagnant housing market. Homeowners are reluctant to refinance or move and give up their favorable mortgage rates, reducing the demand for home improvement projects and related work. HdL forecast that sales tax receipts in San Diego County will decrease slightly by 0.08 percent in FY 2025-26 and increase by 3.2 percent in FY 2026-27 (ibid).

As of the Third Quarter Economic Update to the Board of Supervisors in May 2025, the County projected a positive variance in Sales & Use Tax revenue of $11.0 million compared to the FY 2024–25 budgeted amount. Since the Great Recession, the County's reliance on sales tax revenue has increased. Combined with changes in funding and service delivery models by the State, sales tax revenue has become critical to supporting essential program areas in Public Safety and Health and Human Services through dedicated revenue sources, including Proposition 172 and Health and Public Safety Realignment. As of the third quarter, the County Public Safety Proposition 172 receipts were expected to be lesser than the FY 2024–25 budgeted levels. Consumer activity also supports the County's program revenue for road repair activities through the State Gas Tax.

According to the San Diego Tourism Authority (SDTA), San Diego's reputation as a premier destination for travelers, conventions, and events also garnered national recognition this year. Condé Nast Traveler's annual Reader's Choice Awards ranked San Diego as the No. 2 Best Big City in the U.S. for the second consecutive year – surpassing popular cities like Honolulu, New York, San Francisco, and Los Angeles (SDTA Press Release, 70th Annual Meeting). San Diego's bustling tourism in FY 2024 fueled unprecedented regional economic growth, supported quality jobs, and contributed to essential services and well-being of local communities. The total economic impact generated by tourism reached $22 billion and the industry supported 1 in 8 jobs in San Diego (ibid). In the most recent SDTA travel forecast, San Diego is estimated to have welcomed 32.2 million visitors in 2024 (SDTA, San Diego Travel Forecast, January 2025). This represents a 1.4 percent increase from 31.8 million visitors in 2023. Projected visitor volume in 2024 equals 92 percent of 2019 volume, while 2024 spending is forecast to reach 127 percent of the pre-pandemic benchmark. Full recovery in visitation is not expected within the forecast horizon. Growth in both visits and spending is expected to accelerate modestly in 2025, projecting a 32.9 million this year, a 2.0 percent increase from 2024. Visitor spending is projected to total $15.3 billion, up 3.7 percent from $14.8 billion in 2024. In the hotel sector, San Diego room revenue is estimated to increase 3.0 percent in 2024 and projected to increase 3.7 percent in 2025 (ibid). When there is an increase in hotel demand in the unincorporated area of San Diego, the County's receipt of Transient Occupancy Tax (TOT) also increases. TOT is a tax collected, a percentage of the rent, from guests staying in hotels, motels, inns, and similar lodging establishments. In FY 2024–25, TOT revenue was budgeted similar to the prior year's level. But as of the third quarter of FY 2024–25, TOT revenue is projected to be $1.7 million higher than the budgeted amount based on prior year receipts and continued growth in the hotel industry and tourism as a whole.

Unemployment rose sharply at the start of the pandemic from 3.2 percent in February 2020 to 16.0 percent in April 2020, before starting to slowly decline (California Employment Development Department (EDD), San Diego-Carlsbad MSA Industry Employment & Labor Force - By Month, accessed on March 1, 2025). In June 2025, the local San Diego unemployment rate was 4.9 percent, up from a revised 4.0 percent in May 2025, and higher than the year-ago estimate of 4.4 percent. This compares with an unadjusted unemployment rate of 5.7 percent for California and 4.4 percent for the nation during the same period

(California EDD, San Diego-Carlsbad Metropolitan Division Labor Force Data, July 18, 2025. An increase in unemployment constraints consumer spending and associated County revenues, while inversely increasing the County's costs due to demand for the County's essential safety net services that residents rely upon in times of uncertainty and need.

When it came to wages, low and middle wage San Diego County workers make about the same as State wages. However, high earners made less than State wages in 2023 (California EDD, Occupational Employment Statistics, accessed March 1, 2025). The median household income for San Diego County in 2023 was $102,285, but diminishing factors, including inflation and the real estate market, can reduce that overall buying power.

Although inflation has significantly decreased from the high levels in previous years, it remains elevated and consumers still feel the pressure from high prices. San Diego County's inflation rate was back to where it started in January 2024, despite declining for the better part of 12 months (The San Diego Union-Tribune, San Diego inflation hits highest point in a year, February 12, 2025). Prices in the San Diego area, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), were up 1.6 percent from November 2024 to January 2025 and advanced 3.8 percent for the 12 months ending in January (BLS, Consumer Price Index, San Diego Area. January 2025). San Diego's rise was led by increased food prices, namely for eggs. The meats, poultry, fish and eggs category was up 6.4 percent in December and January, the two-month period. A national egg shortage caused by bird flu has led to price increases in all metro areas. Prices in San Diego County also were up for private transportation, which includes automobile maintenance, vehicle parts and car insurance, rising 3.1 percent in the two-month period. Recreation costs, for things like gyms, was up 2.1 percent. Rent was up 1.6 percent; and food away from home, such as a restaurant, rose 1.4 percent (ibid).

San Diego is one of the least affordable areas for housing in the country with only a small percentage of workers able to afford a median-priced home. While many factors have contributed to the housing affordability crisis, the root cause is the fact that housing development has not kept pace with population growth, resulting in housing costs that have increased at a much faster rate than income levels. In 2024, median single-family home prices pushed past $1.0 million reaching a peak in May 2024 of $1.09 million, exceeded only one year later in May 2025 when the region's median single-family home price reached $1.1 million. Attached home prices also have been growing steadily, reaching a median price of $690,000 in May 2025, up from $682,250 one year ago. (San Diego Association of Realtors, June 2025 Monthly Indicators). In December, the San Diego metropolitan area's home prices increased 5.51% annually, according to the S&P Case-Shiller Indices report (The San Diego Union-Tribune, San Diego ends the year No. 5 in nation for home price gains. Will it last?, February 25, 2025). The index is delayed by several months and several analysts said most markets were experiencing price depreciation to start this year. But even if home inventory increases in San Diego, and other markets, experts cautioned still-high home prices and mortgage rates would make things difficult for first-time buyers (ibid).

The San Diego housing market is very competitive. According to Redfin, homes in San Diego receive three offers on average and sell in around 37 days in January compared to 27 days last year (Redfin, San Diego, CA Housing Market, accessed March 1, 2025). There were only 635 homes sold in January this year, up from 607 last year (ibid). Pending sales in San Diego were up 5.2 percent overall for the 12-month period spanning February 2024 through January 2025 (Greater San Diego Association of Realtors, Housing Supply Overview, January 2025). Market-wide, inventory levels were up 28.8 percent and the property type with the largest gain was the condos and townhomes, where they increased 40.7 percent (ibid). Our county's housing inventory as of January stands at 3.4 months of supply, still below the six-month supply that is considered balanced, and a notably low figure that compares unfavorably to the statewide average of 4.1 (California Association of Realtors, Unsold Inventory Index (UII) of Existing Single Family Homes, accessed March 2, 2025). Lisa Sturtevant, chief economist at Bright MLS, said "It is expected that we will see slower price growth in early 2025 and inventory increases and affordability continues to be a constraint" (San Diego

Union-Tribune, San Diego ends the year No. 5 in nation for home price gains. Will it last?, February 25, 2025). While the housing market demonstrates resilience, elevated affordability constraints persist, creating significant barriers to homeownership for the average household in the county, particularly given current interest rate levels.

December saw softer than seasonally expected rent growth across the country, following several months of rent growth returning to its pre-pandemic norm (Zillow, December 2024 Rental Market Report, January 22, 2025). Rent growth is being fueled by single-family rents, as would-be buyers face significant up-front costs and high and fast-changing mortgage rates that are ultimately keeping them in the rental market (ibid). According to Zillow's observed rent index for all homes plus multifamily, the average rent in San Diego is about $3,000 as of January 2025, higher by 52.9 percent compared to the national average, making San Diego one of the most expensive regions in the nation for renters. Year-over-year, the rental rate in January increased 3.5 percent, comparable to the year-over-year increase a year ago at 3.3 percent. This is a far cry from the year-over-year rent increases of 17.9 percent and 8.8 percent in January 2022 and January 2023 respectively (Zillow Research, Zillow Observed Rent Index, accessed on March 1, 2025).

According to the Assessor/Recorder/County Clerk, foreclosures compared to total deeds recorded averaged 0.3 percent over a three-year period from 2003 through 2005, then rose significantly reaching 16.9 percent in 2008 during the Great Recession. Currently, foreclosures compared to total deeds recorded slightly decreased to 0.26 percent in 2024 compared to 0.29 percent in 2023. Total deeds recorded in 2024 was 86,964, an increase of 4.1 percent from the previous year. Notices from lenders to property owners that they were in default on their mortgage loans peaked at 38,308 in 2009, and foreclosures reached a high of 19,577 in 2008. In comparison, San Diego County saw 1,845 notices of default in 2024, down 1.4 percent from 2023. The percentage of properties with delinquent mortgage loans that went into foreclosure averaged at approximately 11.6 percent from 2003 through 2005, with this indicator peaking at 57.5 percent in 2008. In 2024, the percentage is at 13.9 percent, which is an increase of 3.8 percent and an overall increase in terms of the number of foreclosures from 2023. The County Assessor/Recorder/County Clerk will continue to monitor and report on the foreclosure activities in San Diego County.

County's Economic Base

The County's economic stability is based on significant manufacturing presence and innovation clusters (e.g., energy storage, cyber-security, and clean tech), a large tourist industry attracted by the favorable climate of the region, a considerable defense-related presence from federal spending, and a thriving hub of biotech and telecommunications industries. Highlights of seasonally unadjusted County employment as of July 2025 revised data from the California Employment Development Department Labor Market Information Division are listed below:

- Non-farm industry employment totals 1.56 million jobs. This represents a gain of nearly 6,900 jobs from July 2024. Agriculture includes 9,300 jobs, or 0.6 percent of all industries in the region.
- Goods-producing industries make up 12.9 percent of non-farm employment or 200,800 jobs. The most significant sectors include manufacturing, which accounted for 7.0 percent of non-farm employment or 109,800 jobs; and construction, which accounted for 5.8 percent of total non-farm employment or 90,700 jobs.
- Private (non-government) services industries constitute the largest share of employment in the region and accounted for 71.1 percent of total non-farm employment, with 1,108,500 employed.
- Of these, educational and health services make up the largest non-government sector, comprising 17.3 percent of total non-farm employment, totaling 269,200 jobs. Other large non-government sectors in the private services industry category include professional and business services (261,700), trade, transportation, and utilities (220,400 jobs); and leisure and hospitality (208,200 jobs).
- Government accounted for 16.0 percent of total non-farm employment, or 248.900 jobs. San Diego's local governments, including education, contribute significantly to this sector.

County revenues that are affected by the state of the

local economy include property taxes, sales taxes, and charges for services. Key factors impacting these revenues include real estate activity and consumer spending which are in turn greatly influenced by interest rates and employment levels. Short- and long-term interest rates are currently higher compared to previous years due to the series of hikes that the Fed has enacted to address inflation.

The County's economic stability is contingent, in part on policy and budget changes at the federal and State levels. To mitigate the potential impacts of changes, the County implemented an Incident Command Structure that is closely monitoring changes and direct impacts to County programs. If major funding streams become identified as a risk, mitigation plans will be proposed for consideration by the Board of Supervisors.

Over the coming years, the County will continue to observe economic uncertainty and ensure the budget is structurally balanced in accordance with California Government Code and best practices. In addition, the Office of Economic Development and Government Affairs will continue to monitor budget and policy actions at the federal and State levels to determine impacts to the County. The County may need to consider additional cost reduction and/or revenue generating strategies such as: 1) adjusting service levels, 2) reorganization, 3) leveraging resources outside of local revenue, and 4) a prudent use of reserves. In addition, County departments will continue to evaluate opportunities to innovate, streamline and increase efficient business processes with the assistance of the expertise across the departments as well as the County's Office of Evaluation and Performance Analytics.

General Management System

The General Management System (GMS) is the County of San Diego's ("County") foundation that guides operations and service delivery to residents, businesses and visitors. The GMS outlines the County's strategic intent, prioritizes its goals and use of resources, describes how it monitors progress on performance, ensures collaboration and recognizes accomplishments in a structured, coordinated way. By communicating and adhering to this business model, the County of San Diego is able to maintain an organizational culture that values transparency, accountability, innovation, and fiscal discipline and that provides focused, meaningful public services.

The County's operational approach to planning and decision making is through the integration of the General Management System (GMS) with the strategic framework adopted by the Board of Supervisors. The GMS is reflective of today's communities while preserving the core management principles of strategic planning, operational accountability, enterprise-wide collaboration, and employee connection.

At the core of the GMS is Community Engagement, based on the principle that all that we do should be for, and created in partnership with, the people we serve. The outer ring is included to reflect the core values of everything we do: integrity, equity, access, belonging and excellence. A just, sustainable, and resilient future for all.

These five GMS components form an annual cycle that is renewed each fiscal year with review of the Strategic Plan and development of a new Operational Plan. More information about the GMS and the Strategic Plan is available online at:

https://www.sandiegocounty.gov/cao/.

Context for Strategic and Operational Planning

To be effective, the goals that the County sets and the resources that are allocated must be consistent with the purpose of the organization. The context for all strategic and operational planning is provided by the County's vision; a vision that can only be realized through strong regional partnerships with the community, stakeholders and employees.

Vision:

A just, sustainable, and resilient future for all

Mission:

Strengthen our communities with innovative, inclusive, and data-driven services through a skilled and supported workforce

Values:

The County recognizes that "The noblest motive is the public good." As such, there is an ethical obligation for employees to uphold basic standards as we conduct operations. The County is dedicated to:

- **Integrity** - Earn the public's trust through honest and fair behavior, exhibiting the courage to do the right thing for the right reason, and dedicating ourselves to the highest ethical conduct
- **Equity** - Apply an equity lens to appropriately design programs and services so that underserved communities have equitable opportunities. Using data driven metrics, lived experiences and the voices of our community we weave equity through all policies and programs
- **Access** - Build trust with the residents we serve through transparent communication and neighborhood engagement that is accessible in the languages, facilities and methods that meet their needs
- **Belonging** - Foster a sense of belonging, not just inclusion, for the people we serve and for the employees of the County who provide those services on a daily basis
- **Excellence** - Ensure exceptional service delivery to our customers by practicing fiscal prudence, encouraging innovation and leveraging best practices that promote continuous improvement to build strong, vibrant communities
- **Sustainability** - Secure the future of our region, by placing sustainability at the forefront of our operations deeply embedded into our culture. Dedicate ourselves to meeting our residents' current resource needs without compromising our ability to meet the needs of generations to come

Strategic and Operational Planning (Budgetary) Process

The County ensures operations are strategically aligned across the organization by developing a five-year Strategic Plan that sets forth priorities the County will accomplish with its resources. The Strategic Plan is developed by the Chief Administrative Officer (CAO) collaborating with the General Managers of the County's four business groups (Public Safety, Health and Human Services, Land Use and Environment, and Finance and Gneral Government), based on the policies and initiatives set by the Board of Supervisors, and an enterprise review of the issues, risks and opportunities facing the region and reflects the changing environment, economy and community needs. All County programs support at least one of these five Strategic Initiatives through Audacious Goals, Enterprise-wide Goals and Departmental Objectives that make achievement of the initiatives possible. The Strategic Initiatives include:

- Equity
- Sustainability
- Community
- Empower
- Justice

To ensure that the Strategic Plan incorporates a fiscal perspective, the County annually assesses the long-term fiscal health of the County and review a five year forecast of revenues and expenditures to which each County department contributes. This process leads to the development of preliminary short- and medium-term operational objectives and the resource allocations necessary to achieve them.

The Operational Plan provides the County's detailed financial recommendations for the next two fiscal years. However, pursuant to Government Code §29000 et seq., State law allows the Board of Supervisors to formally adopt only the first year of the Operational Plan as the County's budget. The Board approves the second year of the plan in principle for planning purposes. To demonstrate that resources are allocated to support the County's Strategic Plan, all program objectives in the Operational Plan and department performance measures are aligned with the Strategic Initiatives, Audacious Goals and/or Enterprisewide Goals.

State law permits modifications to the adopted budget during the year with approval by the Board of Supervisors, or in certain instances, by the Auditor and Controller.

The CAO provides a quarterly budget status report to the Board of Supervisors that may also recommend changes to address unanticipated needs or make technical adjustments to the budget.

Financial (Budgetary) Policies

The following is an overview of various laws and policies that guide the County's budgetary decision-making process.

California Government Code (GC) Sections 29000 through 29144 provide the statutory requirements pertaining to the form and content of the County's

budget. Government Code Section 29009 requires a balanced budget in the recommended, adopted and final budgets, defined as "funding sources shall equal the financing uses."

County Charter Section 703 establishes the Chief Administrative Officer as responsible for all Groups/ Agencies and their departments (except departments with elected officials as department heads), for supervising the expenditures of all departments and for reporting to the Board of Supervisors whether specific expenditures are necessary.

County Code of Administrative Ordinances Article VII establishes the components and timeline for the budget process and establishes the Chief Administrative Officer as responsible for budget estimates and submitting recommendations to the Board of Supervisors. This article also establishes guidelines for the use of General Fund fund balance and the maintenance of General Fund reserves in order to protect the fiscal health and stability of the County. Expenditures for services are subject to fluctuations in demand and revenues are influenced by changes in the economy and State and federal regulations. This section ensures the County is prepared for unforeseen events by establishing, maintaining and replenishing prudent levels of General Fund Reserve minimum balance and reserves, and by ensuring that all one-time resources generated by the County are appropriated for one-time expenditures only.

On September 9, 2025, the Board of Supervisors adopted an ordinance to reform the County General Fund Reserve policy. This change in the Administrative Code updated the policy in three ways: 1) the reserve minimum will include both unassigned and assigned fund balances (known as unrestricted fund balances); 2) the reserve target would be measured against operating expenditures and exclude actual one-time costs such as capital projects; and 3) at the time of adoption of the new reserve policy (utilizing the June 30, 2024 ACFR), unrestricted fund balance reported in excess of the reserve target would be deemed as “Unlocked Reserves.” These Unlocked Reserves totaled about $380 million and plan to be committed in the June 30, 2026 ACFR. These amounts may be utilized for specific designations of one-time uses, but no more than twenty five percent (25%) may be apportioned in any single fiscal year.

The County has the following policies that serve as guidelines for financial and budgetary processes:

Board of Supervisors Policies

A-81 Procurement of Contract Services: The County may employ an independent contractor if it is determined that the services can be provided more economically and efficiently than by persons employed in the Classified Service.

A-87 Competitive Procurement: The County shall procure items or services on a competitive basis unless it is in the County's best interests not to use the competitive procurement process.

A-136 Use of County of San Diego General Management System for Administration of County Operations: Establishes the General Management System (GMS) as the formal guide for the administration of County departments, programs and services, and ensures that all County departments and offices operate in compliance with the GMS. The GMS includes two-year Operational Planning, in which the County's revenues are budgeted.

B-29 Fees, Grants, Revenue Contracts - Department Responsibility for Cost Recovery: Provides a methodology and procedure to encourage County departments to recover full cost for services whenever possible.

B-37 Use of the Capital Program Funds: Establishes funding methods, administration and control, and allowable uses of the Capital Program Funds.

B-58 Funding of the Community Enhancement Program: Establishes guidelines and criteria for allocating the appropriations for the Community Enhancement Program.

B-63 Competitive Determination of Optimum Service Delivery Method: Provides that selected departments analyze services, either County-operated or contracted, to determine if the quality, economy and productivity are equal to that of an alternative delivery method, including other government agencies, and to determine how the revenues can be maximized so the highest level or volume of services can be provided.

B-65 Long-Term Obligations and Financial Management Policy: Governs the management and

planning for the long-term financial outlook and obligations that bear the County of San Diego's name or name of any related Agency for the County.

B-72 Neighborhood Reinvestment Program: Establishes guidelines and criteria for allocating the appropriations for the Neighborhood Reinvestment Program.

E-14 Expenditure of Tobacco Settlement Revenue in San Diego County: Establishes that revenue received from the Tobacco Master Settlement Agreement (1998) shall be allocated to support a comprehensive tobacco control strategy, to increase funding for health care-based programs, and to supplement, but not replace, existing health care revenue.

G-16 Capital Facilities and Space Planning: Establishes a centralized, comprehensive, sustainable and equitable capital facilities planning program for the County of San Diego that establishes general objectives and standards for the location, size, design, and occupancy of County-owned or leased facilities.

Administrative Manual

0030-01 Procedure for Fees, Grants and Revenue Contracts for Services Provided to Agencies or Individuals Outside the County of San Diego Organization: Establishes a procedure within the framework of Board of Supervisors Policy B-29, to serve as guidance in the process of recovering full costs for services provided to agencies or individuals outside the County of San Diego organization under grants or contracts or for which fees may be charged.

0030-06 State Mandated Cost Recovery: Establishes guidelines to attempt full recovery of all State mandated costs resulting from chaptered legislation and executive orders.

0030-10 Transfers of Appropriations Between Objects within a Budget Unit: Establishes a procedure authorizing the Auditor and Controller, under the direction of the CAO, to transfer appropriations between objects within a budget unit (department).

0030-14 Use of One-Time Revenues: Establishes that one-time revenue will be appropriated only for one-time expenditures such as capital projects or equipment, not for ongoing programs.

0030-18 Establishing Funds and Transfer of Excess Cash Balances to the General Fund: Establishes the procedure for approval and establishment of funds and a policy to transfer cash balances into the General Fund, as authorized by California Government Code Section 25252.

0030-23 Use of the Capital Program Funds (CPFs), Capital Project Development and Budget Procedures: Establishes procedures for developing the scope of capital projects, monitoring the expenditure of funds for capital projects, timely capitalization of assets and closure of capital projects within the CPFs.

0400-03 Budget Guidelines for Staffing: Provides general guidance to County departments on how the County budgets and forecasts for staffing during the annual budget build.

Strategic Initiatives and Achievements

The County ensures operations are strategically aligned across the organization by developing a five year Strategic Plan that sets forth the priorities it will accomplish with its resources. The Strategic Plan is developed by the Chief Administrative Officer (CAO), the Assistant CAO (ACAO), the General Managers and the Strategic Advisory, Guidance, and Evaluation Team based on the policies and initiatives set by the Board of Supervisors and an enterprise review of the issues, risks and opportunities facing the region and reflects the changing environment, economy and community needs.

In Fiscal Year 2021-22, the County of San Diego underwent a large organizational shift, with the majority of the members of the Board of Supervisors being newly elected. This marked the first time in two decades that all five sitting Supervisors had been in office for their first term. As the County looks toward the future, it was clear now is the time to build upon past successes, identify opportunities for improvement in our current processes, and ensure our operations are aligned with the policy initiatives of the Board of Supervisors.

The County began a new strategic planning process in the Summer of 2021, which included convening a Strategic Planning Team. The 2021 Strategic Planning Team consisted of staff experts from across the enterprise who possess unique subject matter expertise as well as an extensive operational

knowledge and have served as integral members of teams that have been implementing the new programs brought forward by the Board of Supervisors this year.

The overall themes that came out of the robust discussions were the desire to be a government that listens to, partners with, and supports the community we serve, while sustainably planning for the future. This process also included a reimagining of the County's governance documents which includes the Vision Statement, Mission Statement, and Values. There are new Strategic Initiatives, and Audacious Goals that go along with each to guide the departments in outcome-based goal setting that aligns with the County's Vision. In the County's Strategic Framework, Groups and Departments support five Strategic Initiatives: Equity, Sustainability, Community, Empower, and Justice. Audacious Goals assist departments in aligning with and supporting the County's Vision and Mission. In addition, department objectives demonstrate how departments contribute to the larger Audacious Goals.

Strategic Initiatives provide the framework for the County to set measurable goals. These initiatives are designed to span the entire organization, break down silos, and extend across groups for all departments to see their work contributing to the overall success of the region.

Equity

- Health
  - Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
  - Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
- Housing
  - Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
- Economic Opportunity
  - Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
  - Advance opportunities for economic growth and development to all individuals and the community

Sustainability

- Economy
  - Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
  - Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
- Climate
  - Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
- Environment
  - Protect and promote our natural and agricultural resources, diverse habitats and sensitive species.
  - Cultivate a natural environment for residents, visitors and future generations to enjoy.
- Resiliency
  - Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.

Community

- Engagement
  - Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
- Safety
  - Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
- Quality of Life
  - Provide programs and services that enhance the community through increasing the wellbeing of our residents and our environments.
- Communications
  - Create proactive communication that is accessible and transparent.

- Offer interpreters for community meetings or translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in or using County services or programs.

- Partnership
  - Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.

Empower

- Workforce
  - Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
- Transparency and Accountability
  - Maintain program and fiscal integrity through reports, disclosures, and audits.
- Innovation
  - Foster new ideas and the implementation of proven best practices to achieve organizational excellence.

Justice

- Safety
  - Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.
  - Focus efforts to reduce disparities and disproportionality across the justice system.
- Restorative
  - Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well provide inclusive opportunities for justice involved individuals to contribute to the region.
- Environmental
  - Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies with an urgent focus on communities of color and low-income communities recognizing they historically lacked the same degree of protection from environmental and health hazards.
  - Ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.

All County programs support at least one of these five Strategic Initiatives through Audacious Goals, Enterprise-wide Goals and Department Objectives that make achievement of the initiatives possible.

Within the structure of the two-year operational planning process, the County plans for and attains interim progress toward achievement of the Strategic Initiatives. Some of the highlights over the last year include:

Equity

- The Office Equity and Racial Justice (OREJ) distributed a total of $2 million to 20 different small organizations through the Equity Impact Grant Program, building power and advancing life outcomes within historically and perpetually marginalized communities, with the first cohort completing their one year of capacity building training and coaching.
- The Health and Human Services Agency (HHSA) Housing and Community Development Services provided funding to help open or break ground on 932 new units of affordable housing across the County. This was accomplished by developing excess County property in partnership with the Department of General Services, leveraging state, federal and private funds, and investing local dollars like the Innovative Housing Trust Fund. One affordable housing development that opened, the Paul Downey Senior Residence is the first of four phases to complete construction on the former County Crime Lab site. Once complete the property will be reimagined into 404 rental units for low-income families and senior, including 58 units reserved for persons with a developmental disability.
- The Land Use and Environment Group (LUEG) led program, the Food Justice Community Action Plan, received the Merit Award for Opportunity and Empowerment. The plan moves community ideas into near-term actions the County can take to

increase food security throughout the region and integrates community ideas to bolster momentum for collaborative change in the region.

Sustainability

- To streamline sustainability reporting, enhance transparency and foster cross-departmental collaboration related to internal County sustainability efforts, LUEG developed the Sustainability Commitment Tracker digital tool. This also helps to improve information accessibility and accuracy. The tool was built using the County's existing software platform, OutSystems, providing flexibility and minimizing licensing costs.

Community

- This year the County opened a new, state-of-the-art Public Health Lab to expand capacity to test for infectious diseases like COVID-19, flu and other diseases as well as food and water safety, animal rabies and dangerous pathogens like anthrax. The new facility will also serve as the Centers for Disease Control and Prevention Laboratory Response Network Lab for San Diego and Imperial Counties. San Diego's newly opened PHL has earned platinum certification, the highest possible rating, from the U.S. Green Building Council's LEED program. The County of San Diego also received the Healthiest Laboratories Award from the Association of Public Health Laboratories, which honors outstanding commitments to safety, environmental sustainability, and employee well-being.
- The Department of Animal Services increased access to animal care in underserved areas through mobile veterinary clinics and community events that delivered more than 90 mobile clinics across the region, including nearly 50 free spay and neuter events in communities with limited access to veterinary services. These events also offered low-cost vaccinations and microchipping, helping residents comply with licensing requirements, reduce stray populations, and protect animal and public health. By removing cost and transportation barriers, this initiative supports responsible pet ownership and advances the County's broader equity goals by focusing services where they are needed most.
- San Diego County Library partnered with multiple regional organizations to provide 22 food assistance programs such as food pantries, summer meals, senior meals and afterschool snacks in rural and high need communities. The program distributed 46,212 meals and more than 556,000 pounds of produce and pantry items to communities. As community hubs, our Library branches have ensured access to nutritious food while empowering individuals to focus on education, employment, and overall well-being, thereby addressing immediate needs and reinforcing our commitment to supporting a healthier, more resilient community.

Justice

- To prioritize access to justice and services for individuals experiencing homelessness, the County continued to support Homeless Court Pop-Up Resource Fairs, coordinated by the District Attorney's Office in partnership with the Public Defender's Office and a wide network of service providers. These events offered participants the opportunity to resolve low-level offenses and infractions that often serve as barriers to housing, employment, and other essential services. Attendees also received on-site assistance connecting to housing resources, behavioral health treatment, job training, and medical care. At a single event, more than 1,500 service referrals were made. By delivering legal support and care coordination directly in community settings, this initiative reflects the County's commitment to accessible justice, housing stability, and cross-agency collaboration.
- In recognition of the County's desire to enhance employment protections and ensure high continuity and quality of workers employed by the County's property services contractors, the Board of Supervisors adopted Board Policy B-74, *Contracting Standards for Janitorial, Landscaping, and Security Contracts*.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its annual comprehensive financial report for the fiscal year ended June 30, 2024. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal

requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Other Awards and Recognitions

The County of San Diego workforce continually plans to cut costs, streamline processes, incorporate the newest technology and expand services to improve the lives of residents and save taxpayer dollars. While the goal is to improve communities, it is gratifying to be recognized for those efforts. The following is a sample of the recognition the County received during the past fiscal year for its leadership and excellence in operations:

The County earned 51 Achievement Awards from the National Association of Counties (NACo) for its innovative programs. Some of the award-winning programs include:

- The Sheriff's Office received a NACo award for *Rise Above*, a new youth empowerment program. Developed and taught by San Diego County Sheriff Office, this 8-week program for 9- to 12-year-olds focuses on connecting youth with positive role models, conflict resolution, leadership and involvement in community service projects and events. It is a free program where students and their parents interact with Sheriff staff and available community resources for 1.5 hours, one day a week. Each program started with about 35 students and averaged about 28-30 students showing up weekly. Parent participation was strong as well and their support created an engaging family environment.
- The Land Use and Environment Group (LUEG) received 13 national awards from NACo for programs that address community revitalization, climate action, fire prevention, food security, outdoor recreation, conservation/land use planning, waste reduction/diversion, public education/engagement and literacy.
- The Department of Human Resources received nationals award from NACo for its Veteran Outreach Program to aid County departments in the development and implementation of its own veteran recruitment, outreach, marketing, and retention strategy, and for the Same Day Hiring Program which allows the County to hire the most qualified candidates quickly while staying compliant with the Civil Service requirements. Applicants received job offers the same day they were interviewed and could be fingerprinted on the spot. This approach has led to nearly 2,000 new hires.
- The Live Well San Diego South Region Community Leadership Team (SRCLT) was awarded the Silver Baldrige Communities of Excellence Award as a formal recognition for their outstanding commitment to collaborative leadership and social impact. The SRCLT is co-led by HHSA staff and is one of ten communities nationwide to receive this prestigious recognition. The recipient communities have demonstrated remarkable progress in aligning their efforts around shared goals, improving communication with residents, and developing data-driven approaches to measure their success. From addressing economic development to improving education and public health, each community is making a lasting impact.
- The Probation Department, in partnership with San Diego County Fire, received a NACo award for its development and implementation of the Youth Development Academy (YDA) Fire Program. The YDA Fire Program, a fuels crew and vegetation management program, is designed to provide a pathway to careers in the fire service by teaching in-custody youth a pro-social attitude and providing them with personal skills to better manage their environment. This collaborative program provides youth with 19-weeks of academic and physical training (with hands-on training lasting up to one year) that prepares them for community work projects designed to reduce urban and wildlife fire hazards. Participants in this program also participate in community restorative projects, designed to co-create and maintain safe and healthy communities.
- For the sixth year in a row, the Edgemoor Distinct Part Skilled Nursing Facility in Santee made Newsweek's America's Best Nursing Homes 2025 list for California. Edgemoor is part of the Behavioral Health Services department, serving some of our most vulnerable residents, 24 hours a day with excellent care. The prestigious list highlights top nursing homes compared to others in the same state based on performance data, peer

recommendations based on the following four areas: performance data, peer recommendations, accreditations and resident satisfaction.

- The County Treasurer-Tax Collector's Office placed first in the 2023 Pensions & Investments Eddy Awards. The office won for public plans with more than 5,000 participants in the category of Ongoing Investment Education as it relates to the Deferred Compensation Program (401(a) and 457b plans).

Acknowledgments

We would like to express our appreciation to the accounting staff of County departments and the staff of the Auditor and Controller's department whose coordination, dedication and professionalism are responsible for the preparation of this report. We would also like to thank Eide Bailly LLP for their professional support in the preparation of the Annual Comprehensive Financial Report. Lastly, we thank the members of the Board of Supervisors, the Chief Administrative Officer, Group/Agency General Managers and their staff for using sound business practices while conducting the financial operations of the County.

Respectfully,



JOAN BRACCI
Chief Financial Officer

TRACY DRAGER
Auditor and Controller





Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of San Diego
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

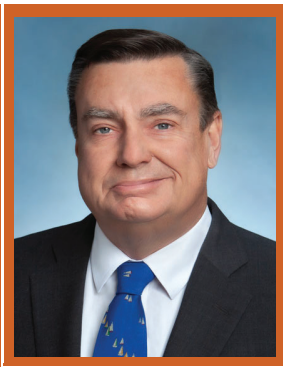
June 30, 2024

Christopher P. Morrill

Executive Director/CEO



Paloma Aguirre
District 1
Chair Pro Tem



Joel Anderson
District 2



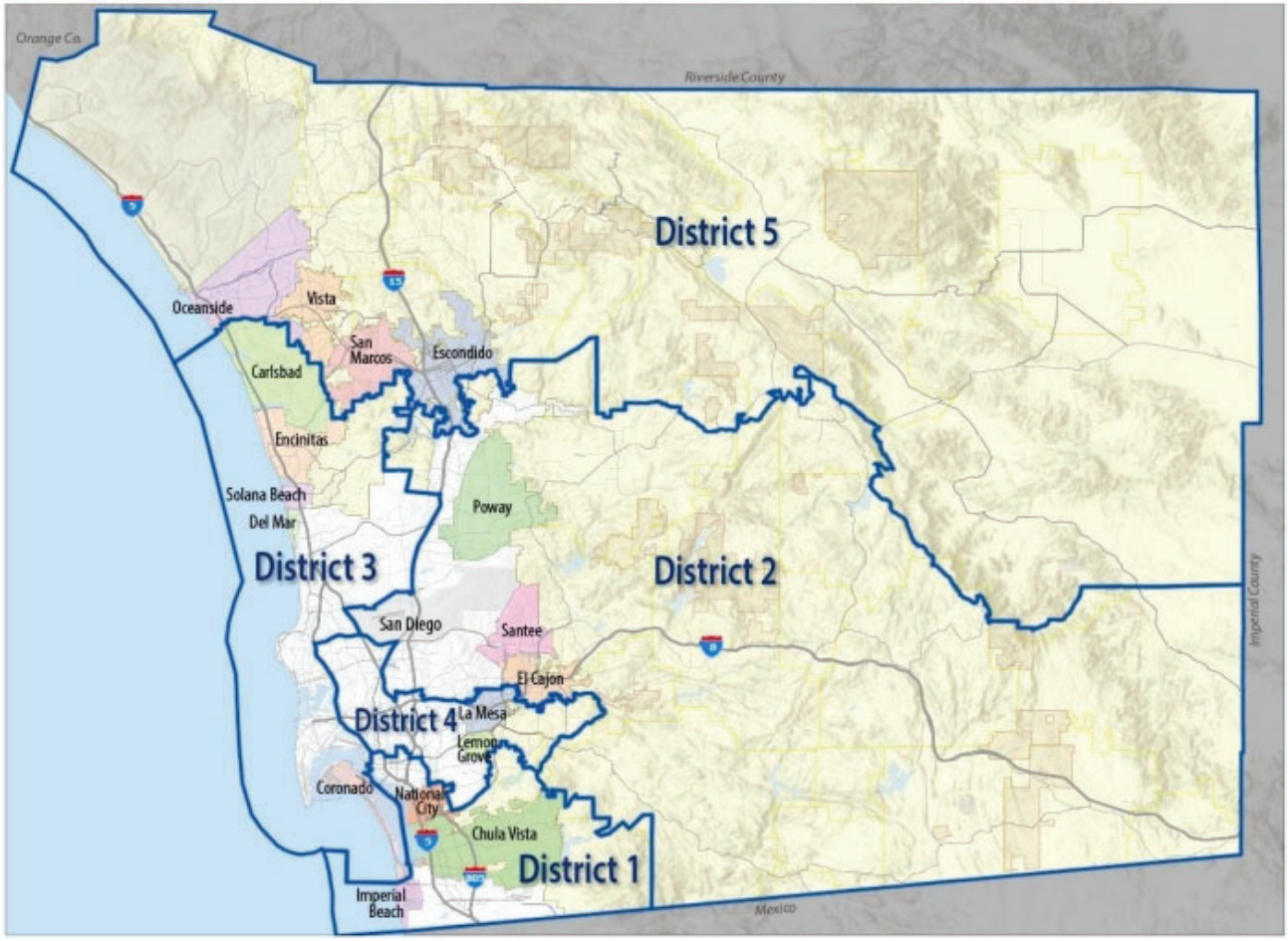
Terra Lawson-Remer
District 3
Chair



Monica Montgomery Steppe
District 4
Vice Chair



Jim Desmond
District 5




Organizational Chart
Residents
Elected Positions
Asssessor/Recorder/ County Clerk
District Attorney
Sheriff
Treasurer/Tax Collector
Elected Board of Supervisors
Chief Administrative Officer
Office of Economic Development & Government Affairs
Office of Ethics, Compliance & Labor Standards
Office of Evaluation, Performance & Analytics
Chief Financial Office
Auditor & Controller
Office of Financial Planning
Public Safety
Animal Services
Child Support Services
District Attorney's Office*
Emergency Services
Group Executive Office
Medical Examiner
Probation **
Public Defender
San Diego County Fire
Sheriff's Office*
Land Use & Environment
Agriculture, Weights & Measures
County Library
Environmental Health & Quality
Group Executive Office
Office of Sustainability & Environmental Justice
Parks & Recreation
Planning & Development Services
Public Works
Finance & General Government
Assessor/Recorder/ County Clerk's Office*
Citizens' Law Enforcement Review Board
Civil Service Commission
Clerk of the Board **
Communications Office
County Counsel **
General Services
Group Executive Office
Office of Equity & Racial Justice
Human Resources
Purchasing & Contracting
Registrar of Voters
Technology Office
Treasurer/Tax Collector's Office*
Health & Human Services Agency
Aging & Independence Services
Behavioral Health Services
Child & Family Well-Being
Group Executive Office
Housing & Community Development Serivces
Office of Homeless Solutions
Public Health & Medical Care Services
Self-Sufficiency Services
Office of Immigrant & Refugee Affairs
* Offices where a person in an elected position leads a civil servant workforce.
** Reports to the Board of Supervisors
Revised 04/24/25

Chief Administrative Office

Chief Administrative Officer	Ebony N. Shelton
Assistant Chief Administrative Officer	Caroline Smith

Elected Officials

Assessor/Recorder/County Clerk	Jordan Marks
District Attorney	Summer Stephan
Treasurer/Tax Collector	Vacant
Sheriff	Kelly Martinez

General Managers/Deputy Chief Administrative Officers

Finance & General Government Group	Brian Albright
Health & Human Services Agency	Kimberly Giardina
Land Use & Environment Group	Dahvia Lynch
Public Safety Group	Andrew Strong

Department Heads

Agriculture, Weights & Measures	Ha Dang
Animal Services	Vaughn Maurice
Auditor & Controller	Tracy Drager
CAO/Chief of Staff	Natalia Bravo
Chief Financial Officer	Joan Bracci
Child Support Services	Jeff Grissom
Civil Service Commission	Todd Adams
Clerk of the Board of Supervisors	Andrew Potter
County Communications Office	Tammy Glenn
County Counsel	David J. Smith**
County Technology Office	Eric Shiotsugu**
Economic Development & Government Affairs	Matthew Parr
Emergency Services	Julie Jeakle**
Environmental Health & Quality	Amy Harbert
Equity & Racial Justice	Taryell Simmons
Ethics, Compliance & Labor Standards	Branden Butler
Evaluation, Performance & Analytics	Ricardo Basurto-Davila
FG3/Chief Operations Officer	Carrie Hoff
First 5 San Diego	Alethea Arguilez
General Services	Marko Medved
HHSA/Chief Operations Officer	Patty Kay Danon
HHSA - Aging & Independence Services/Public Administrator/Public Guardian	Jennifer Bransford-Koons
HHSA - Behavioral Health Services/Public Conservator	Nadia Privara**
HHSA - Chief Medical Officer	Jennifer Tuteur, M.D.
HHSA - Child and Family Well-Being	Alfredo Guardado
HHSA - Housing & Community Development Services	David Estrella
HHSA - IHSS/Public Authority	Thomas Johnson
HHSA - Medical Care Services	Jaime Beam
HHSA - Public Health Officer	Sayone Thihalolipavan, M.D.
HHSA - Public Health Services	Elizabeth Hernandez, Ph.D.
HHSA - Self Sufficiency Services	Rick Wanne
Human Resources	Susan Brazeau
Library	Migell Acosta
LUEG/Chief Operations Officer	Jennifer Lawson
Medical Examiner	Johnathan Lucas, M.D.
Parks & Recreation	Jason Hemmens
Planning & Development Services	Vince Nicoletti
Probation	Tamika Nelson
PSG/Chief Operations Officer	Kathleen Flannery
Public Defender	Paul Rodriguez
Public Works	Marisa Barrie
Purchasing & Contracting	Allen Hunsberger
Registrar of Voters	Cynthia Paes
San Diego County Fire Protection District	Jeff Collins
Sustainability & Environmental Justice	Eden Brukman

*Interim/**Acting
As of 7/2025

Financial Section

Independent Auditor's Report

To the Board of Supervisors
County of San Diego, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Diego, California (County), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the First 5 Commission of San Diego (Commission), a discretely presented component unit, which represents 100% of the assets, net position, and revenues of the discretely presented component unit, and the San Diego County Employee Retirement Association (SDCERA), a fiduciary component unit, which represents 59% of assets, 59% of net position, and 8% of revenues/additions of the aggregate remaining fund information, as of June 30, 2025. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as it relates to the amounts included for the Commission and SDCERA, are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Adoption of New Accounting Standard (restatement)

As discussed in Note 1 to the financial statements, the County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. Accordingly, a restatement has been made to the governmental activities, business-type activities, the Airport Enterprise Fund, and aggregate remaining fund information net position as of July 1, 2024, to restate beginning net position. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the County's proportionate share of the net pension liability, the schedule of the County's contributions – net pension liability, the schedule of the County's proportionate share of the net OPEB liability, the schedule of the County's contributions – OPEB, and the schedule of revenues, expenditures, and the changes in fund balance – budget to actual for the General Fund, Public Safety Fund, and Tobacco Endowment Fund, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combing and individual fund information and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combing and individual fund information and other supplementary information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Eide Bailly LLP

Rancho Cucamonga, California
November 14, 2025

This section of the County of San Diego's (County) Annual Comprehensive Financial Report provides a narrative overview and analysis of the basic financial activities of the County as of and for the year ended June 30, 2025.

The intent of the information presented here, in conjunction with the Letter of Transmittal is to provide the reader with a clearer picture of the County's overall financial status. Unless otherwise indicated, all amounts in this section are expressed in thousands of dollars.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded liabilities and deferred inflows of resources at the close of fiscal year 2025 by $4.86 billion (net position). Of this amount, $4.33 billion represents net investment in capital assets; $2.25 billion is restricted for specific purposes (restricted net position); and the remaining portion represents negative unrestricted net position of $(1.72) billion.
- Total net position decreased by $25.1 million as follows:
  - Governmental activities net position decreased by 50.6 million. The capital assets increase of $221.7 million; coupled with the $34.0 million decrease in the Net OPEB liability; the $183.1 million decrease in other liabilities, and the Net Pension liability decrease of $663.0 million all had the effect of increasing net position; while the decrease to net position included current and other assets decrease of $195.7 million; the $403.8 million decrease in deferred outflows of resources; the $268.9 million increase in other long-term liabilities, and the $284.0 million increase in deferred inflows of resources.
  - Business-type activities net position increased by approximately $25.5 million. The $7.0 million increase in capital assets; coupled with the current and other assets increase of $24.3 million; the $2.3 million decrease in the Net Pension Liability: the $100 thousand decrease in the Net OPEB liability, and the decrease in other liabilities of $1.7 million, all had the effect of increasing net position; while, the increase of $1.3 million in long-term liabilities; coupled with the $1.5 million decrease in deferred outflows of resources, and the increase of deferred inflows of resources of $7.1 million had the effect of decreasing net position.
- Program revenues for governmental activities were approximately $5.18 billion. Of this amount, $4.51 billion or 87.2% was attributable to operating grants and contributions coupled with capital grants and contributions, while charges for services accounted for approximately $662.37 million or 12.8%.
- General revenues for governmental activities were $2.12 billion. Of this amount, property taxes and property taxes in lieu of vehicle license fees accounted for approximately $1.72 billion or 81.1%; while transient occupancy tax, real property transfer tax, miscellaneous taxes, sales and use taxes, investment earnings and other general revenues accounted for $400 million or 18.9%.
- Total expenses for governmental activities were $7.02 billion. Public protection accounted for $2.38 billion or 33.9%, while health and sanitation accounted for $1.53 billion or 21.8%. Additionally, public assistance accounted for $2.03 billion or 28.9% of this amount.

The illustration below depicts the required components of the basic financial statements.



Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) *Government-wide* financial statements, 2) *Fund* financial statements, and 3) *Notes* to the basic financial statements. Required supplementary information is included in addition to the basic financial statements.

The *Government-wide financial statements* are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all County assets and deferred outflows of resources, offset by liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the aforementioned government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges for services (business-type activities). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreation and cultural. The business-type activities of the County include airport operations, jail stores commissary operations, and sanitation services.

Fund financial statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable

resources available at the end of the fiscal year. Such information may be useful in evaluating a county's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Public Safety Special Revenue Fund, and the Tobacco Endowment Special Revenue Fund; all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the combining and individual fund information and other supplementary information section in this report.

Proprietary funds are generally used to account for services for which the County charges customers - either outside customers, or internal departments of the County. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The County maintains the following types of proprietary funds:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for airport operations, jail stores commissary operations, and sanitation services. The Airport Fund is considered to be a major fund. Data from the other enterprise funds are combined into a single, aggregated presentation. Individual fund data for each nonmajor enterprise fund is provided in the combining and individual fund information and other supplementary information section in this report.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Internal service funds are used to account for: the financing of public works and communications equipment; the financing of materials and supplies (purchasing); start up services for new and existing county service districts; the County's public liability and employee benefits activities; the financing of fleet services; facilities management activities; and, the financing of information technology services. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

The County's *internal service funds* are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of combining statements in the combining and individual fund information and other supplementary information section in this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required supplementary information (RSI) is also presented. It provides budgetary comparisons for the General Fund, Public Safety Special Revenue Fund, and the Tobacco Endowment Special Revenue Fund (all major funds) in separate Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual. It also provides information about the County's proportionate share of the San Diego County Employees Retirement Association (SDCERA) pension plan (SDCERA-PP) collective net pension liability, and

the SDCERA retiree health plan (SDCERA-RHP) collective net other postemployment benefits liability; and information regarding the County's contributions to the SDCERA-PP and SDCERA-RHP.

Combining financial statements/schedules and supplementary information section of this report presents combining and individual fund statements and schedules referred to earlier that provide information for nonmajor governmental funds, enterprise funds, internal service funds, and fiduciary funds and are presented immediately following the required supplementary information section of this report.

Government-wide Financial Analysis

Table 1

Net Position
June 30, 2025 and 2024
(In Thousands)

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
ASSETS						
Current and other assets	$ 6,249,098	6,444,757	362,305	338,014	6,611,403	6,782,771
Capital assets	4,803,190	4,581,484	194,828	187,864	4,998,018	4,769,348
Total assets	11,052,288	11,026,241	557,133	525,878	11,609,421	11,552,119
DEFERRED OUTFLOWS OF RESOURCES						
Total deferred outflow of resources	1,766,776	2,170,644	6,973	8,452	1,773,749	2,179,096
LIABILITIES						
Long-term liabilities	6,708,331	7,136,469	21,363	22,493	6,729,694	7,158,962
Other liabilities	1,151,747	1,334,849	2,391	4,084	1,154,138	1,338,933
Total liabilities	7,860,078	8,471,318	23,754	26,577	7,883,832	8,497,895
DEFERRED INFLOWS OF RESOURCES						
Total deferred inflows of resources	425,578	141,582	218,327	211,235	643,905	352,817
NET POSITION						
Net investment in capital assets	4,139,650	3,971,462	194,542	186,621	4,334,192	4,158,083
Restricted	2,247,891	2,160,973			2,247,891	2,160,973
Unrestricted	(1,854,133)	(1,548,450)	127,483	109,897	(1,726,650)	(1,438,553)
Total net position	$ 4,533,408	4,583,985	322,025	296,518	4,855,433	4,880,503

Analysis of Net Position

Net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources of the County exceeded liabilities and deferred inflows of resources by $4.86 billion at the close of fiscal year 2025, a decrease of $25.1 million or 0.5% over fiscal year 2024. This included a $176.1 million increase in net investment in capital assets, (a 4.2% increase over fiscal year 2024), and an increase of approximately $86.9 million in the County's restricted net position (a 4.0% increase over fiscal year 2024). Additionally, unrestricted net position decreased by $288.1 million (a 20.0% decrease over fiscal year 2024).

The aforementioned decrease of $25.1 million in net position was composed of the following changes in total assets, deferred outflows of resources, liabilities, and deferred inflows of resources:

- Total assets increased by $57.3 million. This included a decrease in current and other assets of $171.4 million and an increase in capital assets of $228.7 million. The net decrease of $171.4 million in current and other

assets was primarily attributable to a decrease in cash and investments (including restricted and unrestricted cash and investments with fiscal agents) of $168.9 million; a $5.9 million decrease in receivables; coupled with a $200 thousand decrease in due from component unit, and a $6.5 million decrease in inventories; offset by a $1.8 million increase in property taxes receivables, net, a $200 thousand increase in prepaid assets, and a $8.1 million increase in lease receivables; while the $228.7 million net increase in capital assets consisted primarily of a $338.4 million increase in other capital assets, net of accumulated depreciation and amortization; offset by $109.7 million decrease in land, easements and construction in progress.

- Deferred outflows of resources decreased by $405.3 million, principally attributable to a net decrease in pension related deferrals due to a significant decrease in the actuarially determined net pension liability - including decreases in net difference between projected and actual earnings on pension plan investments, and pension related changes of assumptions or other inputs, of $372.9 million, and $209.4 million, respectively; a $1.3 million decrease in contributions to the OPEB plan subsequent to the measurement date; coupled with a $2.1 million decrease in unamortized loss on refunding of long-term debt, and a $1.5 million decrease in net difference between projected and actual earnings on OPEB plan investments; offset by a $147.1 million increase in the difference between expected and actual experience in the total pension liability; a $1.6 million increase in pension related changes in proportionate share and differences between employer's contributions and proportionate share of contributions; and a $33.2 million increase in contributions to the pension plan subsequent to the measurement date.
- Total liabilities decreased by approximately $614.0 million, mainly due to a $665.3 million decrease in the actuarially determined net pension liability; a $1.8 million decrease to accrued interest; a $60.5 million decrease in accounts payable; coupled with a $34.2 million decrease in the actuarially determined net OPEB liability; and a $136.8 million decrease in unearned revenue, offset by a $14.3 million increase in accrued payroll, and a $270.3 million net increase in non-net pension, non-net OPEB long-term liabilities.
- Deferred inflows of resources increased by $291.1 million chiefly attributable to a significant increase in the actuarially determined pension and OPEB related deferred inflow of resources of $318.7 million increase in the net difference between projected and actual earnings on pension plan investments; a $1.0 million increase in net difference between projected and actual earnings on OPEB plan investments; coupled with a $4.6 million increase in leases, and a $3.6 million increase in the gain on refunding of long-term debt; offset by a $1.6 million decrease in property taxes received in advance; $2.3 million decrease in the pension related changes in proportionate share and differences between employer's contributions and proportionate share of contributions, and a $32.9 million decrease in the net difference between expected and actual experience in the total pension liability.

The largest portion of the County's net position reflects its net investment in capital assets of $4.3 billion (land, easements, buildings and improvements, equipment, software, infrastructure, and right-to-use assets; less any related outstanding debt used to acquire those assets). The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated for these liabilities.

An additional portion of the County's net position (restricted net position) equaled $2.2 billion and represents resources that are subject to external restrictions on how they may be used. External restrictions include those imposed by grantors, contributors, laws and/or regulations of other governments.

The remaining portion of the County's net position includes $(1.7) billion in net negative unrestricted net position. The majority of this balance represents the negative unrestricted net position attributable to the County's outstanding Net Pension Liability and Net OPEB Liability.

Table 2

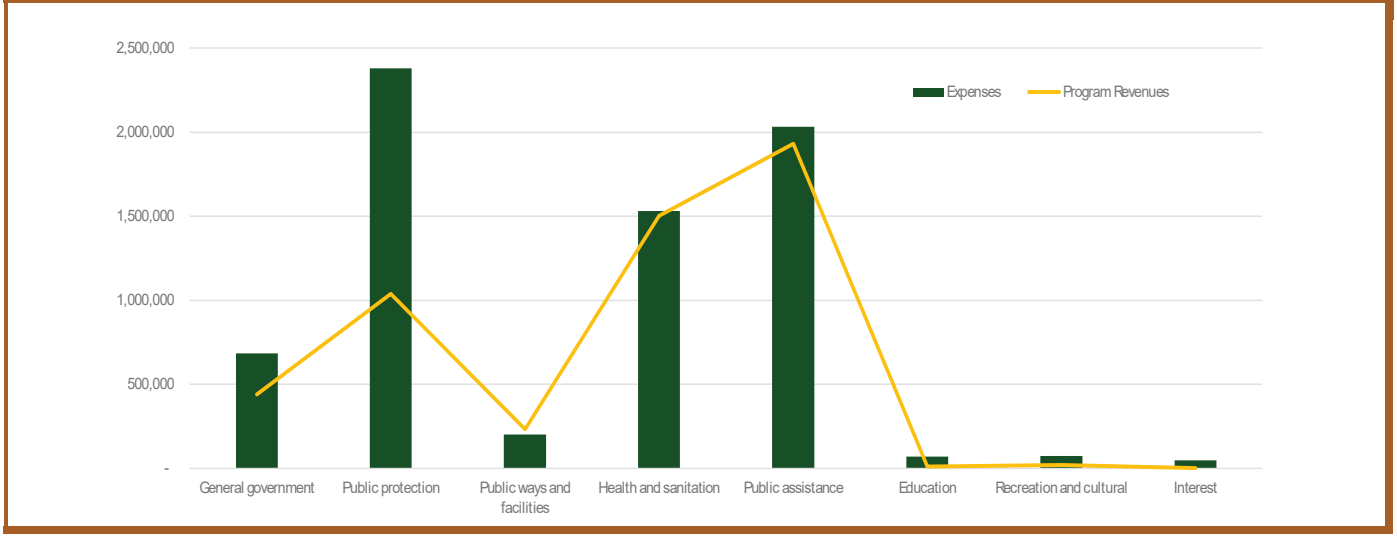
Changes in Net Position
For the years ended June 30, 2025 and 2024
(In Thousands)

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program Revenues						
Charges for services	$ 662,368	720,989	67,785	63,015	730,153	784,004
Operating grants and contributions	4,427,082	4,301,033	7,922	2,380	4,435,004	4,303,413
Capital grants and contributions	85,884	46,821	108		85,992	46,821
General Revenues						
Property taxes	1,126,970	1,077,968			1,126,970	1,077,968
Transient occupancy tax	9,492	7,285			9,492	7,285
Real property transfer tax	28,075	26,170			28,075	26,170
Miscellaneous taxes	166	120			166	120
Property taxes in lieu of vehicle license fees	589,011	558,665			589,011	558,665
Sales and use taxes	78,908	67,133			78,908	67,133
Investment earnings	175,213	185,999	9,973	9,546	185,186	195,545
Other	107,943	160,192	121	132	108,064	160,324
Total revenues	7,291,112	7,152,375	85,909	75,073	7,377,021	7,227,448
Expenses:						
Governmental Activities:						
General government	683,733	493,388			683,733	493,388
Public protection	2,382,095	2,358,743			2,382,095	2,358,743
Public ways and facilities	201,929	196,395			201,929	196,395
Health and sanitation	1,531,865	1,455,079			1,531,865	1,455,079
Public assistance	2,025,345	1,987,704			2,025,345	1,987,704
Education	70,954	70,743			70,954	70,743
Recreation and cultural	72,019	79,134			72,019	79,134
Interest	49,226	51,257			49,226	51,257
Business-type Activities:						
Airport			20,478	17,576	20,478	17,576
Jail Stores Commissary			3,952	3,959	3,952	3,959
San Diego County Sanitation District			32,628	30,225	32,628	30,225
Sanitation District - Other			10,965	10,928	10,965	10,928
Total expenses	7,017,166	6,692,443	68,023	62,688	7,085,189	6,755,131
Changes in net position before transfers	273,946	459,932	17,886	12,385	291,832	472,317
Transfers	(8,859)	4,710	8,859	(4,710)		
Change in net position	265,087	464,642	26,745	7,675	291,832	472,317
Net position at beginning of year	4,583,985	4,119,343	296,518	288,843	4,880,503	4,408,186
Restatement	(315,664)		(1,238)		(316,902)	
Net position (deficits) at beginning of year, as restated	4,268,321	4,119,343	295,280	288,843	4,563,601	4,408,186
Net position at end of year	$ 4,533,408	4,583,985	322,025	296,518	4,855,433	4,880,503

Analysis of Changes in Net Position

At June 30, 2025, changes in net position equaled $291.8 million. Principal revenue sources contributing to the change in net position were operating grants and contributions of $4.44 billion and property taxes and property taxes in lieu of vehicle license fees totaling of $1.72 billion. These revenue categories accounted for approximately 83.5% of total revenues. Principal expenses were in the following areas: public protection, $2.38 billion, public assistance, $2.03 billion; and health and sanitation, $1.53 billion. These expense categories accounted for 84.6% of total expenses.

Chart 1
Expenses and Program Revenues – Governmental Activities
(In Thousands)



Governmental activities

At the end of fiscal year 2025, total revenues for the governmental activities were $7.30 billion, while total expenses were $7.02 billion. Governmental activities increased the County's net position before transfers by $280 million.

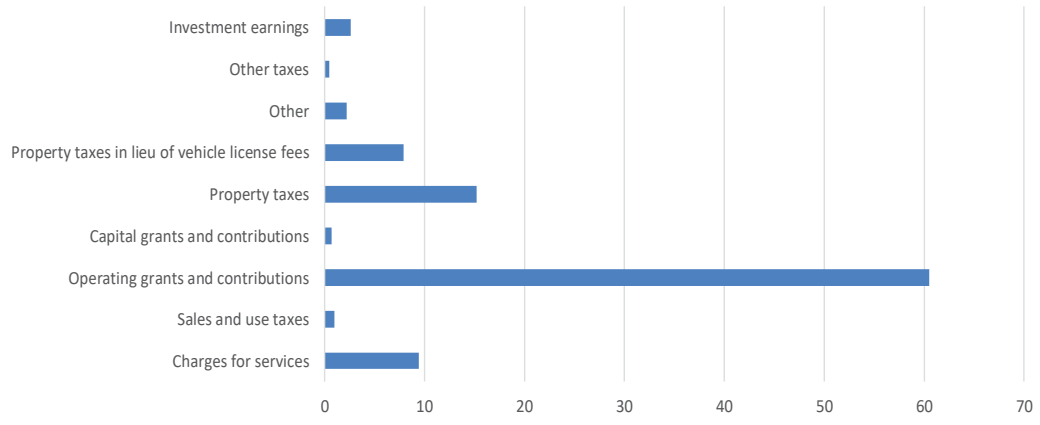
Expenses:

Total expenses for governmental activities were $7.02 billion, an increase of $325 million or 4.85% ($327 million increase in functional expenses offset by a $2 million decrease in interest expense). Public protection (34%) and public assistance (29%) were the largest functional expenses, followed by health and sanitation (22%).

The $327 million net increase in functional expenses mainly consisted of the following:

- $173.4 million net increase in salaries and benefits costs is primarily due to negotiated labor agreements and increase in retirement contributions;
- $103.0 million increase in alcohol and drug treatment and mental health programs;
- $17.9 million increase tied to medical and mental health services contracts for support and care of persons in detention facilities;
- $13.7 million increase in the COC Consolidation Project payments;
- $12.4 million increase in Child and Family Well-Being programs;
- $11.0 million increase in minor equipment expenses for North Family Justice Center and South Family Justice Center;
- $7.3 million increase in CalWORKS participant benefits;
- $15.1 million decrease in capital outlay expenses;
- $14.1 million decrease in one-time expenses for the Next Generation Regional Communication System; and,
- $5.4 million decrease due to the Small Business Stimulus Grant Program ending.

Chart 2
Revenues By Source - Governmental Activities
(As a Percent)



Revenues:

Total revenues for governmental activities were $7.30 billion, an increase of 2.1% or $143 million from the previous year. This increase consisted of an increase in program revenues of $106 million and an increase in general revenues of $37 million as follows:

The $106 million net increase in program revenue was primarily due to of the following:

- $116.1 million increase tied to federal and state aid in Behavioral Health Services;
- $26.8 million increase in Social Services Administrative revenue;
- $21.4 million increase in federal aid tied to assistance programs;
- $20.9 increase in one-time funding dedicated for costs in health and human services programs;
- $10.4 million increase tied to juvenile probation programs;
- $46.8 million decrease tied to the County's T3 Strategy of Test, Trace and Treat to support COVID-19 emergency response efforts;
- $26.1 million decrease in Self-Sufficiency Services;
- $9.0 million decrease tied to various public health programs;
- $8.3 million decrease tied to affordable housing programs; and,
- $5.1 million decrease in CalWORKS participant benefits.

General revenues increased overall by approximately $37 million, principally due to a $49 million increase in property taxes; a $30 million increase in property taxes in lieu of vehicle license fees, both attributable to the county-wide growth in assessed valuation; an increase in sales and use taxes of $12 million; an increase in transient occupancy tax and real property transfer tax, both by $2 million; offset by a decrease in investments earnings of $11 million and a decrease in other revenue of $47 million.

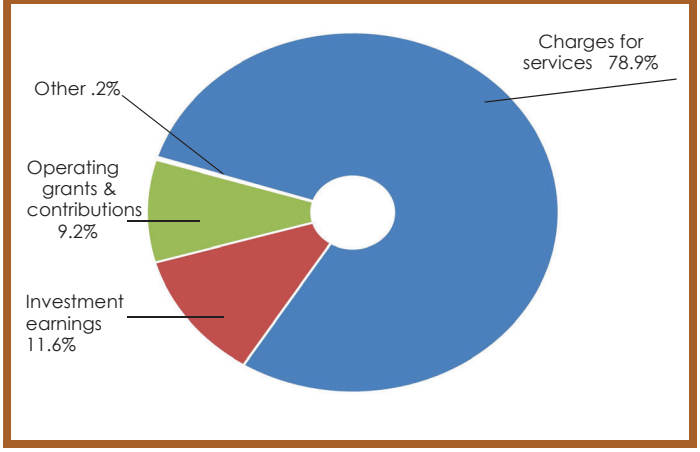
The County's governmental activities rely on several sources of revenue to finance ongoing operations. As shown in Chart 2, operating grants and contributions of $4.4 billion accounted for 60.7%, the largest share of this revenue. These monies are received from parties outside the County and are generally restricted to one or more specific programs. Examples of operating grants and contributions include State and federal revenue for public assistance programs and health and sanitation programs.

Property taxes and property taxes in lieu of vehicle license fees are not shown by program, but are effectively used to support program activities county-wide. Combined, these general revenues equaled $1.7 billion and accounted for 81.1% of governmental

activities - general revenues. Additionally, charges for services were $662 million and accounted for 12.8% of revenues applicable to governmental activities - program revenues.

Other factors concerning the finances of the County's major governmental funds are discussed in the governmental funds section of the "Financial Analysis of Major Funds."

Chart 3
Revenues By Source - Business-type Activities
(As a Percent)



Business-type Activities

Business-type activities, which are exclusively comprised of enterprise funds, are intended to recover all or a significant portion of their costs through user fees and charges. As shown in Chart 3, charges for services represent $67.8 million or 78.9% of total revenues.

Net position of business-type activities increased by approximately $25.5 million, or 8.6%. Key increases included the following:

- $12.7 million increase in operating transfers into the San Diego County Sanitation District Fund;
- $5.6 million increase in Airport Fund grants received;
- $4.7 million increase in charges for services revenue attributable to $2.2 million for the Airport Fund, $2.2 million for the San Diego County Sanitation District Fund, and $300 thousand for the Sanitation District - Other Fund;
- $900 thousand decrease in pension expenses attributed to a $400 thousand decrease in the Airport Fund and a $500 thousand decrease in the Sanitation District - Other Fund;
- $800 thousand decrease in equipment rentals expenses attributed to a $100 thousand decrease in the Airport Fund and a $700 thousand decrease in the Sanitation District - Other Fund;
- $250 thousand increase in investment earnings in the San Diego County Sanitation District Fund;
- $1.3 million increase in contracted services expense; and,
- $600 thousand increase in salary and benefits expense.

Financial Analysis of Major Funds

The County uses fund accounting to demonstrate and ensure compliance with finance-related legal requirements.

General Fund:

The General Fund is the chief operating fund of the County. At the end of fiscal year 2025, its unassigned fund balance was $920.7 million, while total fund balance was $3.0 billion, an increase of approximately $45.7 million from fiscal year 2024.

This $45.7 million net increase in fund balance was significantly attributable to the following:

- $159.3 million decrease tied to the American Rescue Plan Act;
- $116.1 million increase tied to federal and state aid in Behavioral Health Services;
- $80.1 million increase in property taxes and property taxes in lieu of vehicle license fees, both attributable to the county-wide growth in assessed valuation; there was a 5.43% increase in assessed valuation;
- $17.9 million increase in expenditures tied to medical and mental health services contracts for support and care of persons in detention facilities;
- $16.1 decrease in expenditures for various public health services programs mainly from contracted services and temporary staffing;
- $13.9 million decrease in expenditures for homeless solutions programs;
- $14.1 million decrease in one-time expenses for the Next Generation Regional Communication

System;
- $13.7 million increase in the COC Consolidation Project expenditures; and,
- $2.4 million decrease in Substance Abuse Prevention and Treatment Block Grant;

Public Safety Special Revenue Fund:

This fund was established to account for Proposition 172 half-cent sales taxes collected and apportioned to the County by the California Department of Tax and Fee Administration to fund public safety activities. Per Government Code Section 30052, a "maintenance of effort" (pre-Proposition (Prop) 172 public safety funding level) must be maintained by the County to comply with the statute's spending requirements. In accordance with the Code, funds are allocated to the Sheriff, District Attorney, and Probation departments. Transfers out of this fund subsidize the following types of public safety activities: juvenile detention services; facilities maintenance and support; capital projects, equipment and other one-time expenditures; ongoing technology initiatives; and various region-wide services.

As of June 30, 2025, the total (restricted) fund balance in the Public Safety Special Revenue Fund was $96.3 million, a $11.8 million decrease from the previous fiscal year; mainly due to regional law enforcement; detention facility improvements; upgrades of information technology programs and applications; twin- engine helicopter; and medical and mental health services.

Tobacco Endowment Special Revenue Fund:

This special revenue fund is used to account for the $411 million the County received from the Tobacco Asset Securitization Corporation (Corporation) related to the sale of 25 years of tobacco settlement revenue in fiscal year 2002; and an additional $123 million the County received from the Corporation resulting from the issuance of the San Diego County Tobacco Asset Securitization Corporation refunding bonds in fiscal year 2006. At the end of fiscal year 2025, fund balance was $216 million, a decrease of approximately $21.3 million from fiscal year 2024, principally due to approximately $8.4 million in investment income, offset by $29.6 million in transfers out to the General Fund for the support of health related program expenditures, along with $130 thousand of administrative costs.

Airport Fund:

The Airport Fund is used to account for the maintenance, operations, and development of County airports. A major objective of the airport program is to develop airport property utilizing federal and state grants to enhance the value of public assets, generate new revenues, and catalyze aviation and business development. As of June 30, 2025, the total net position of the Airport Enterprise Fund was $147.6 million, an $8.8 million increase from the previous fiscal year. This net increase was principally due to a $300 thousand increase in Airport Fund investment earnings; a $5.6 million increase in grant revenue; a $2.2 million increase in charges for services revenue; a $100 thousand increase in other revenue; a $400 thousand decrease in pension expense; a $100 thousand decrease in equipment rental expenses; and, a $100 thousand decrease in utilities.

General Fund Budgetary Highlights

The County's final budget differs from the original budget (see Notes to Required Supplementary Information) in that it contains supplemental appropriations approved during the fiscal year for various programs and projects, as well as transfers of appropriations, budget corrections, rebudgets, and account reclassifications. For the fiscal year ended June 30, 2025, net expenditure appropriations increased by a net $8.7 million and appropriations for transfers out increased by $47.6 million.

Significant appropriation increases of note to the original budget were the following:

- $125.9 million to address aging infrastructure and capital needs
- $23.7 million for emergency assistance to residents following the 2024 severe winter storms
- $32.0 million for behavioral health services
- $10.9 million for law enforcement and criminal justice needs
- $4.3 million for First 5 program support for young children
- $2.4 million to address air quality needs
- $2.1 million for fire and emergency needs

- $2.0 for the Integrated Property Tax System

Actual revenues underperformed final budgeted amounts by $212.0 million, while actual expenditures were less than the final budgeted amount by $1.0 billion. The combination of revenue and expenditure shortfalls resulted in a revenue/expenditure operating variance of $829.7 million. Other financing sources and uses of funds resulted in a net sources versus uses variance from budget of $426.3 million. These combined amounts resulted in a variance in the net change in fund balance of $1.3 billion.

Highlights of actual expenditures compared to final budgeted amounts are as follows:

Salaries and Benefits:

The final budget over expenditure variance across all functions in this category was $44.3 million. Positive variances were realized in the Public Safety Group, Finance and General Government Group, Health and Human Services Agency and the Land Use and Environment Group primarily from lower than budgeted salaries and employee benefits costs due to staff turnover and vacancies.

Services and Supplies:

The final budget over expenditure variance across all County groups in this category was $960.8 million, which was a combination of $634.2 million from year end encumbrances and $326.6 million from operating results. Overall, this expenditure variance primarily resulted from savings in various contracted services, procurement delays, lower costs than anticipated for various programs, and multi-year projects. This variance also includes appropriations for stabilization of anticipated pension costs in future years. Due to the voter-approved passage of Measure C in 2018, an amendment to the County Charter entitled *Protecting Good Government Through Sound Fiscal Practices*, unused amounts that were appropriated for pension stabilization are legally restricted for pension-related costs and are included in the Restricted fund balance in the General Fund.

Delayed Expenditures:

Many County projects, such as maintenance, information technology, and various enterprise activities, take place over more than one fiscal year. At inception they are budgeted at full expected cost, resulting in budgeted over expenditure variances that are rebudgeted in the subsequent fiscal year. Examples include multi-year obligations for projects and programs associated with the public safety Regional Communication System, housing, American Rescue Plan Act-funded programs, information technology, addressing infectious diseases, energy efficiency, vehicle purchases, and various capital and major maintenance projects.

Capital Assets and Commitments

Capital Assets

As of June 30, 2025, the County's capital assets for both governmental and business-type activities were $4.8 billion and $194.8 million, respectively, net of accumulated depreciation/amortization. Investment in capital assets includes land, construction in progress, buildings and improvements, infrastructure (including roads, bridges, flood channels, and traffic signals), equipment, software, easements and right-to-use assets. Significant increases to capital assets in fiscal year 2025 included:

Governmental Activities:

- $67.6 million towards construction of County Public Health Laboratory. Total project costs are estimated at $127.1 million.
- $63.7 million towards construction and improvements of County-maintained roads, bridges, and other road-related infrastructure.
- $63.3 million towards acquisition of equipment.
- $33.4 million in infrastructure donated by developers.
- $27.8 million towards major systems renovation of Hall of Justice (HOJ). Total project costs are estimated at $86.1 million.
- $21.2 million towards improvement of various capital projects.
- $19.2 million towards renovation of County Administration Center (CAC). Total project costs are estimated at $139.8 million.
- $18.7 million towards development of various software applications.
- $13.0 million towards renovation of Sheriff Ridgehaven Headquarters. Total project costs are estimated at $31.6 million.

- $12.8 million towards renovation of George Bailey Detention Facility (GBDF). Total project costs are estimated at $61.8 million.
- $12.2 million towards construction of East Region Crisis Stabilization Unit (CSU). Total estimated project costs are estimated at $28.8 million.
- $10.1 million towards various land acquisitions for the Multiple Species Conservation Program (MSCP).
- $8.5 million towards construction of San Diego County Animal Shelter. Total project costs are estimated at $37.6 million.
- $7.9 million towards construction of Village View Park. Total estimated project costs are estimated at $14.0 million.
- $6.7 million towards renovation of Volunteers of America (VOA) Substance Use Residential Treatment Services (SURTS) Facility. Total project costs are estimated at $27.0 million.
- $4.9 million towards construction of Casa De Oro Library. Total project costs are estimated at $22.8 million.
- $3.7 million towards construction of Ramona Intergenerational Community Campus (RICC). Total project costs are estimated at $15.0 million.
- $3.7 million towards critical systems upgrade at Town Centre Manor Public Housing. Total project costs are estimated at $6.5 million.
- $3.6 million towards construction of Edgemoor Psychiatric Unit. Total project costs are estimated at $28.1 million.
- $3.4 million towards construction of Tri-City Healthcare District Psychiatric Facility. Total project costs are estimated at $27.6 million.
- $3.4 million towards renovation of Heritage Park Building. Total project costs are estimated at $13.7 million.
- $3.4 million towards reconfiguration of South Region Live Well Center (SRLWC). Total project costs are estimated at $9.1 million.
- $3.3 million towards construction of Youth Transition Campus. Total project costs are estimated at $210.6 million.
- $3.3 million towards renovation of CRASH Golden Hill House. Total estimated project costs are estimated at $4.3 million.
- $3.2 million towards construction of Calavo Park. Total project costs are estimated at $28.5 million.
- $3.2 million towards construction of Mira Mesa Epicentre Youth and Community Center. Total project costs are estimated at $11.5 million.
- $2.5 million towards renovation of Magnolia Safe Parking. Total project costs are estimated at $3.8 million.
- $2.2 million towards land acquisition and improvements for San Luis Rey River Park (Moosa). Total project costs are estimated at $30.0 million.
- $2.1 million towards construction of Mount Woodson Parking Lot. Total project costs are estimated at $4.6 million.
- $1.7 million towards improvements at San Diego Central Jail (SDCJ) Facility and Interior Building. Total project costs are estimated at $28.5 million.
- $1.4 million towards replacement of East Mesa Juvenile Detention Facility (EMJDF) Generator. Total estimated project costs are estimated at $6.2 million.
- $1.2 million towards Tijuana River Valley Rehabilitation. Total estimated project costs are estimated at $2.4 million.
- $1.2 million towards construction of Stelzer Park Ranger Station & Visitor Center. Total estimated project costs are estimated at $1.7 million.
- $1.1 million towards reconfiguration of South Region Live Well Center Lobby. Total estimated project costs are estimated at $1.5 million.
- $1.1 million towards major systems renovation of San Diego County Psychiatric Hospital (SDCPH). Total estimated project costs are estimated at $5.4 million.
- $1.0 million towards construction of Troy Street Sleeping Cabins. Total project costs are estimated at $11.1 million.

Business-type Activities

- $6.8 million towards rehabilitation of Gillespie Field Runway 27R.
- $3.0 million towards rehabilitation of Ramona Airport Tower Transient Apron.

- $1.2 million towards rehabilitation of Pine Valley Wastewater Plant Aerobic Lagoon.

For the government-wide governmental activities financial statement presentation, depreciable capital assets are depreciated from the acquisition date to the end of the current fiscal year. Governmental funds financial statements record capital asset purchases as expenditures.

Capital Commitments

As of June 30, 2025, capital commitments included the following:

Governmental Activities:

$262.8 million for the Improvement of County Roads and Bridges; Renovation of County Administration Center; Vehicle Acquisitions; Construction of San Diego County Animal Shelter; Land Acquisition and Improvements for San Luis Rey River Park (Moosa); Renovation of Volunteers of America Substance Use Residential Treatment Services Facility; Construction of Calavo Park; Construction of Casa De Oro Library; Construction of East Region Crisis Stabilization Unit; Renovation of George Bailey Detention Facility; Major Systems Renovation of Hall of Justice; Construction of Mira Mesa Epicentre Youth and Community Center; Development of Integrated Property Tax System; Construction of County Public Health Laboratory; Renovation of Sheriff Ridgehaven Headquarters; Expansion and Reconfiguration of La Maestra Family Clinic; Construction of Ramona Sheriff Station; Improvements at Tijuana River Valley Spooners Mesa; Upgrades to East Mesa Juvenile Detention Facility CCTV System; Expansion of 4S Ranch Library; Construction of Village View Park.

Business-type Activities:

The County did not have any capital commitments within the business-type activities.

(Please refer to Note 7 in the notes to the basic financial statements for more details concerning capital assets and capital commitments.)

Long-Term Liabilities

Governmental Activities:

At June 30, 2025, the County's governmental activities had outstanding long-term liabilities (without regard to the net pension liability or net OPEB liability) of $2.144 billion.

Of this amount, approximately $1.015 billion pertained to long-term debt outstanding. Principal debt issuances included: $431 million in Tobacco Settlement Asset-Backed Bonds; $140 million in taxable pension obligation bonds; $351 million in certificates of participation (COPs) and lease revenue bonds (LRBs); $91 million in unamortized issuance premiums; and $2 million in loans.

Other long-term liabilities included: $6 million in financed purchases; $332 million in claims and judgments; $516 million in compensated absences; $12 million for landfill postclosure costs; $233 million for leases; $26 million for subscriptions; and $4 million for pollution remediation.

During fiscal year 2025, the County's total COPs, LRBs, unamortized issuance premiums, and other bonds and loans for governmental activities decreased by $110.375 million.

The $110.375 million net decrease was due to the following increases and decreases:

The increase to debt was $42.145 million and included:

- The issuance of $31.090 million in certificates of participation for the 2024 Edgemoor Refunding;
- $2.191 million in unamortized premiums related to the new certificates of participation;
- $8.864 million of principal accreted (added) to the outstanding Tobacco Settlement Asset-Backed Bonds' Capital Appreciation Bonds principal.

Decreases to debt were $152.520 million and included:

- $140.623 million in principal debt service payments;
- $11.897 million due to the effects of unamortized issuance premiums.

Business-type Activities:

Long-term liabilities (without regard to the net pension liability or net OPEB liability) for business-type activities consisted of $1.954 million for compensated absences, and $95 thousand in subscriptions.

During fiscal year 2025, long-term liabilities for business-type activities increased by $41 thousand due to a net increase of $130 thousand in compensated absences coupled with a $89 thousand decrease in subscriptions.

(Please refer to Notes 12 through 18 in the notes to the financial statements for more details concerning long-term debt; changes in long-term liabilities; and funds used to liquidate liabilities.)

Credit Ratings

The County's issuer and credit ratings on its bonded program are as follows:

Table 3

Credit Ratings	Moody's	Standard & Poor's	Fitch
Issuer Rating	Aaa	AAA	AAA
Certificates of Participation San Diego County Capital Asset Leasing Corporation (SANCAL)	Aa1	AA+	AA+
Lease Revenue Refunding Bonds SDRBA (County Operations Center) Series 2016A	Aa1	AA+	AA+
Pension Obligation Bonds	Aaa	AAA	AAA
Tobacco Settlement Asset-Backed Bonds - Series 2006B CAB (First Subordinate)	not rated	CCC-	not rated
Tobacco Settlement Asset-Backed Bonds - Series 2006C CAB (Second Subordinate)	not rated	CCC-	not rated
Tobacco Settlement Asset-Backed Bonds - Series 2006D CAB (Third Subordinate)	not rated	CCC-	not rated
Tobacco Settlement Asset-Backed Bonds - Series 2019A (Class 1) Serial Bonds	not rated	A, A-	not rated
Tobacco Settlement Asset-Backed Bonds - Series 2019A (Class 1) Term Bonds	not rated	BBB+	not rated
Tobacco Settlement Asset-Backed Bonds Series 2019B-1 (Class 2) Senior CIB	not rated	BB+	not rated
Tobacco Settlement Asset-Backed Bonds - Series 2019B-2 (Class 2) Senior CAB	not rated	not rated	not rated
San Diego County Redevelopment Agency Bonds	not rated	not rated	not rated

The County's issuer and credit ratings are assigned by three of the major rating agencies: Moody's Investors Service (Moody's), S&P Global Ratings (Standard & Poor's), and Fitch Ratings (Fitch). The County's existing triple A Issuer Ratings were affirmed in June 2025 by Moody's, Fitch, and Standard & Poor's.

In June 2024 Moody's affirmed the existing Aaa rating on the County's outstanding Pension Obligation Bonds. Fitch and Standard & Poor's reaffirmed their AAA rating for the Pension Obligation Bonds in June 2025.

The County's outstanding lease-backed obligations Aa1 rating from Moody's was affirmed June 2024. In FY 2025 Standard & Poor's and Fitch reaffirmed their AA+ ratings. The one notch difference between the County's issuer and lease-backed rating reflects the standard legal structure for these abatement lease financings and leased assets.

In March 2025 the Tobacco Settlement Asset-Backed Bonds Series 2006B, 2006C, and 2006D (Capital Appreciation Bonds) CCC- ratings were reaffirmed by Standard and Poor's. The ratings for the Series 2019 Tobacco Settlement Asset-Backed Bonds, Classes A and B-1 (Serial and Term Bonds, and Current Interest Bonds, respectively) also remained.

All three rating agencies noted the County's strong financial management, which effects a very strong fiscal position, and a large and diverse tax base, which bolsters the County's strong economy.

Economic Factors and Next Year's Budget and Rates

The state of the economy plays a significant role in the County's ability to provide core services and the mix of other services sought by the public. Risk factors are continuously monitored, including employment, the housing market, and the national economy as a whole.

The following economic factors were considered in developing the fiscal year 2026 Operational Plan:

- The fiscal year 2026 General Fund adopted budget contains total appropriations of $6.72 billion. This is an increase of $93.9 million, or 1.4%, from the fiscal year 2025 General Fund adopted budget. Program Revenue comprises 68.3% of General Fund financing sources in fiscal year 2026, and is derived primarily from State and federal

subventions, grants, and fees charged by specific programs. This revenue source is dedicated to, and can be used only for, the specific programs with which it is associated.

- General purpose revenue (GPR) funds local discretionary services, as well as the County's share of costs for services that are provided in partnership with the State and federal governments. GPR comprises approximately 30.9% of the General Fund. In the fiscal year 2026 adopted budget, the County's GPR increased 5.3%; with budgeted GPR of $2,078.3 million in fiscal year 2026 compared to $1,973.1 million budgeted in fiscal year 2025.
- The largest source of GPR is property tax revenue, which represents 49.4% of total GPR in fiscal year 2026, and includes current secured, current supplemental, current unsecured and current unsecured supplemental property taxes. The term "current" refers to those taxes that are due and expected to be paid in the referenced budget year. For fiscal year 2026, property tax revenue is budgeted at $1,026.1 million, which is $50.0 million or 5.1% higher than the budget for fiscal year 2025 and the increase is mainly due to the anticipated 5.00% Assessed Value (AV) growth. For fiscal years 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024 and 2025 the final growth rates were 5.59%, 6.35%, 6.08%, 5.72%, 5.33%, 4.02%, 7.96%, 6.86% and 5.46% respectively. For fiscal year 2026, an assumed rate of 5.00% is projected in overall assessed value of real property.
- Current secured property tax revenue ($986.7 million in fiscal year 2026) is expected to increase by $48.3 million in fiscal year 2026 from the adopted budget level for fiscal year 2025. This revenue is generated from the secured tax roll, that part of the roll containing real property, including residential and commercial property as well as State-assessed public utilities. The fiscal year 2026 revenue amount assumes an increase of 5.00% in the local secured assessed value. The budget also makes certain assumptions regarding the County's share of countywide property tax revenues, the delinquency rate, exemptions and the amount of tax roll corrections and refunds on prior year assessments.
- Current supplemental property tax revenue ($8.6 million in fiscal year 2026) is expected to slightly decrease by $0.1 million in fiscal year 2026 from the adopted level for fiscal year 2025. This revenue is derived from net increases to the secured tax roll from either new construction or changes in ownership that occur subsequent to the January 1 lien date and are therefore more difficult to predict. These actions are captured on the supplemental tax roll.
- Current unsecured property tax revenue ($30.7 million in fiscal year 2026) is not based on a lien on real property and is expected to increase by $1.7 million in fiscal year 2026 from the adopted level for fiscal year 2025 based on prior year actual receipts. The unsecured tax roll is that part of the assessment roll consisting largely of business personal property owned by tenants.
- Current unsecured supplemental property tax revenue ($0.1 million in fiscal year 2026) is derived from supplemental bills that are transferred to the unsecured roll when a change of ownership occurs, and a tax payment is due from the prior owner, or a subsequent change in ownership following the initial change in ownership occurs prior to the mailing of the initial supplemental tax bill.
- Property taxes in lieu of vehicle license fees (VLF) comprises 29.7%, or $617.8 million of budgeted GPR in fiscal year 2026. Beginning in fiscal year 2005, this revenue source replaced the previous distribution of VLF to local governments. Per the implementing legislation, revenue levels for this revenue source are based on the growth or reduction in net taxable unsecured and local secured assessed value. With a projected 5.00% increase in the combined taxable unsecured and local secured assessed value in fiscal year 2026, revenues are anticipated to be $34.2 million higher than budgeted for fiscal year 2025. The budgeted increase is partially associated with the change in actual assessed value in fiscal year 2025 which increased by 5.46% compared to a budgeted increase of 4.63%.
- Teeter revenue represents approximately 0.9%, or $19.2 million, of budgeted GPR in fiscal year 2026. In fiscal year 1994, the County adopted the alternative method of secured property tax apportionment available under Chapter 3, Part 8, Division 1, of the California Revenue and Taxation Code (also known as the "Teeter Plan.") Under this plan, the County advances funds to participating taxing entities to cover unpaid (delinquent) taxes (the "Teetered Taxes.") The County's General Fund

benefits from this plan by being entitled to future collections of penalties and interest that are due once the delinquent taxes are paid. A legal requirement of the Teeter Plan requires the County to maintain a tax loss reserve fund to cover losses that may occur if delinquent taxes are not paid, and the property goes into default and is sold for less than the outstanding taxes and assessments. Throughout the year, all interest and penalties collected on Teetered secured and supplemental property taxes are first deposited into the Teeter Tax Loss Reserve Fund. Any excess amounts above 25% of the total delinquent secured taxes and assessments may be transferred to the General Fund pursuant to Revenue and Taxation Code Section 4703.2(c). For fiscal year 2026, Teeter revenue is budgeted to increase by $2.4 million from fiscal year 2025 primarily due to projected lower collections from prior year receivables.

- Sales and use tax revenue is budgeted at $65.9 million in fiscal year 2026, representing approximately 3.2% of GPR. This revenue is derived from taxable sales by retailers who sell or rent tangible personal property in unincorporated areas of the county, or from use taxes from consumers who purchase tangible personal property from out of State. Use taxes are also imposed on the storage, use, lease or other consumption of tangible personal property at any time a sales tax has not been paid by the retailer. Sales and use tax revenue in fiscal year 2026 is estimated to be $3.6 million, or 5.7%, higher than the fiscal year 2025 adopted budget primarily due to the continued growth activities in the unincorporated area which increases the County's share of the Pool going forward.
- Intergovernmental revenue is budgeted at $210.5 million in fiscal year 2026, an increase of $13.7 million or 6.9% and is approximately 10.1% of total GPR. This increase is due to continuing growth in pass-through distributions and recognition of higher residual revenue from the distribution of former redevelopment funds. Funding for this revenue source comes from various intergovernmental sources, including Redevelopment Successor Agencies, the federal government (Payments in Lieu of Taxes (PILT) for tax-exempt federal lands administered by the Bureau of Land Management, the National Park Service, and the U.S. Fish and Wildlife Service), and the State of California (reimbursement to the County for the Homeowner's Property Tax Relief (HOPTR) program). The largest portion of this funding is from aid from Redevelopment Successor Agencies generated by "pass-through" agreements in place prior to redevelopment dissolution. Redevelopment agencies were dissolved by the California Legislature in ABx1 26 on June 28, 2011. The California Supreme Court upheld the constitutionality of the dissolution on December 29, 2011and extended the date of dissolution to February 1, 2012. Based on Section 34183(a)(1) of the Health and Safety Code, the County auditor-controller shall remit from the Redevelopment Property Tax Trust Fund to each affected taxing agency property tax revenues in an amount equal to that which would have been received under Health and Safety Code Sections 33401, 33492.140, 33607, 33607.5, 33607.7 or 33676. These "residual funds" not allocated for specific purposes will be distributed to affected taxing agencies under Section 34183 of the Health and Safety Code.
- Other revenues are budgeted at $138.8 million in fiscal year 2026 and are approximately 6.7% of the total GPR. Various revenue sources make up this category including: Documentary Transfer Tax (DTT), interest on deposits and investments, fees, fines, forfeitures, prior year property taxes, penalties and cost on delinquency taxes, franchise fees, and other miscellaneous revenues. The fiscal year 2026 amount represents a 1.0% or $1.4 million increase from fiscal year 2025.

County management continuously evaluates and responds to the changing economic environment and its impact on the cost and the demand for County services. Specific actions are detailed in the fiscal year 2026 Adopted Operational Plan which can be accessed at https://www.sandiegocounty.gov/content/dam/sdc/fg3/budget/2025-2026%20Adopted.pdf.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's *accountability* for the money it receives. If you have questions about this report or need additional financial information, please contact the Auditor and Controller's Office, County of San Diego, located at 5500 Overland Ave, Suite 470, San Diego, California 92123.



Basic Financial Statements

STATEMENT OF NET POSITION
June 30, 2025
(In Thousands)

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	First 5 Commission of San Diego
ASSETS				
Pooled cash and investments	$ 4,049,241	129,274	4,178,515	26,846
Cash with fiscal agents	13,634		13,634	
Investments with fiscal agents	221,336		221,336	
Receivables, net	1,652,042	7,465	1,659,507	3,690
Lease receivables	14,457	226,106	240,563	
Property taxes receivables, net	179,574		179,574	
Internal balances	827	(827)		
Due from component unit	97		97	
Inventories	37,587	287	37,874	
Deposits with others	9		9	
Prepaid items	5,876		5,876	3
Restricted assets:				
Cash with fiscal agents	788		788	
Investments with fiscal agents	73,630		73,630	
Capital assets:				
Land, easements and construction in progress	1,062,012	20,912	1,082,924	
Other capital assets, net of accumulated depreciation/amortization	3,741,178	173,916	3,915,094	1,556
Total assets	11,052,288	557,133	11,609,421	32,095
DEFERRED OUTFLOWS OF RESOURCES				
Non-Pension:				
Unamortized loss on refunding of long-term debt	21,886		21,886	
Pension:				
Contributions to the pension plan subsequent to the measurement date	843,482	3,305	846,787	
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	25,322	102	25,424	
Changes of assumptions or other inputs	376,577	1,709	378,286	
Difference between expected and actual experience in the total pension liability	481,674	1,766	483,440	
OPEB:				
Contributions to the OPEB plan subsequent to the measurement date	17,835	91	17,926	
Total deferred outflows of resources	$ 1,766,776	6,973	1,773,749	

Notes to the basic financial statements are an integral part of this statement

Continued on next page

STATEMENT OF NET POSITION
June 30, 2025
(In Thousands)

(Continued)	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	First 5 Commission of San Diego
LIABILITIES				
Accounts payable	$ 481,378	1,610	482,988	11,120
Accrued payroll	109,283	460	109,743	
Accrued interest	8,374		8,374	
Due to primary government				97
Unearned revenue	552,712	321	553,033	
Noncurrent liabilities:				
Due within one year	433,586	876	434,462	440
Due in more than one year - other	1,717,947	1,187	1,719,134	1,585
Due in more than one year - net pension liability	4,545,294	19,187	4,564,481	
Due in more than one year - net OPEB liability	11,504	113	11,617	
Total Liabilities	7,860,078	23,754	7,883,832	13,242
DEFERRED INFLOWS OF RESOURCES				
Non-pension:				
Leases	13,992	216,942	230,934	
Property taxes received in advance	16,245		16,245	
Gain on refunding of long-term debt	3,671		3,671	
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	3,896	13	3,909	
Differences between expected and actual experience in the total pension liability	69,101	342	69,443	
Net difference between projected and actual earnings on plan investments	317,705	1,013	318,718	
OPEB:				
Net difference between projected and actual earnings on plan investments	968	17	985	
Total deferred inflows of resources	$ 425,578	218,327	643,905	

Continued on next page

STATEMENT OF NET POSITION
June 30, 2025
(In Thousands)

(Continued)		Primary Government			Component Unit
		Governmental Activities	Business-type Activities	Total	First 5 Commission of San Diego
NET POSITION					
Net investment in capital assets	$	4,139,650	194,542	4,334,192	
Restricted for:					
Creditors - Capital projects		23,011		23,011	
Grantors - Housing assistance		206,245		206,245	
Donations		4,320		4,320	
Pension Stabilization		85,790		85,790	
Laws or regulations of other governments:					
Custody of non-violent, non-serious, non-sex offenders and supervision of post release offenders		134,639		134,639	
Future road improvements		436,035		436,035	
Enforcement of consumer protection laws		223,772		223,772	
Health and Human Services Agency programs		286,240		286,240	
Road, park lighting maintenance, fire protection and ambulance service		40,525		40,525	
Development of multifamily housing for persons with serious mental illness who are homeless, chronically homeless, or at-risk of becoming chronically homeless		121,320		121,320	
Defray administrative costs, other general restrictions		21,793		21,793	
Implementation of the opioid settlement framework		110,577		110,577	
Teeter tax loss		21,208		21,208	
Improvement and maintenance of recorded document systems		25,228		25,228	
Flood Control future drainage improvements		33,908		33,908	
Public safety activities		102,566		102,566	
Housing Authority housing activities		20,886		20,886	
IGT behavioral health services		45,485		45,485	
Expansion of behavioral health community provider capacity and to strengthen the regional continuum of care		21,958		21,958	
Developing new or rehabilitating existing neighborhood or community park or recreational facilities		33,330		33,330	
Juvenile justice crime prevention		31,468		31,468	
Parole revocation proceedings		23,964		23,964	
Law enforcement		17,301		17,301	
Benefit, education, and welfare of jail inmates		12,642		12,642	
Edgemoor development		11,952		11,952	
Enviromental health and quality		11,082		11,082	
Library services		11,072		11,072	
Fingerprinting equipment purchase and operation		10,658		10,658	
Sheriff law enforcement		10,599		10,599	
Other purposes		108,317		108,317	
First 5 Commission of San Diego					18,853
Unrestricted		(1,854,133)	127,483	(1,726,650)	
Total net position	$	4,533,408	322,025	4,855,433	18,853

Notes to the basic financial statements are an integral part of this statement

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025
(In Thousands)

Functions/Programs:	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit: First 5 Commission of San Diego
Governmental Activities:								
General government	$ 683,733	163,465	256,624	20,332	(243,312)		(243,312)	
Public protection	2,382,095	269,137	736,866	32,116	(1,343,976)		(1,343,976)	
Public ways and facilities	201,929	26,348	172,409	33,406	30,234		30,234	
Health and sanitation	1,531,865	170,297	1,331,079		(30,489)		(30,489)	
Public assistance	2,025,345	16,552	1,914,006		(94,787)		(94,787)	
Education	70,954	287	11,066	30	(59,571)		(59,571)	
Recreation and cultural	72,019	16,282	5,032		(50,705)		(50,705)	
Interest	49,226				(49,226)		(49,226)	
Total governmental activities	7,017,166	662,368	4,427,082	85,884	(1,841,832)		(1,841,832)	
Business-type activities:								
Airport	20,478	16,546	7,922			3,990	3,990	
Jail Stores Commissary	3,952	7,919				3,967	3,967	
San Diego County Sanitation District	32,628	32,976		89		437	437	
Sanitation District - Other	10,965	10,344		19		(602)	(602)	
Total business-type activities	68,023	67,785	7,922	108		7,792	7,792	
Total primary government	7,085,189	730,153	4,435,004	85,992	(1,841,832)	7,792	(1,834,040)	
Component Unit:								
First 5 Commission of San Diego	$ 37,247		30,024					(7,223)

Continued on next page

Notes to the basic financial statements are an integral part of this statement

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025
(In Thousands)

(Continued)		Net (Expense) Revenue and Changes in Net Position			
		Primary Government			Component Unit
		Governmental Activities	Business-type Activities	Total	First 5 Commission of San Diego
Changes in net position:					
Net (expense) revenue	$	(1,841,832)	7,792	(1,834,040)	(7,223)
Revenues:					
General Revenues:					
Taxes:					
Property taxes		1,126,970		1,126,970	
Transient occupancy tax		9,492		9,492	
Real property transfer tax		28,075		28,075	
Miscellaneous taxes		166		166	
Property taxes in lieu of vehicle license fees		589,011		589,011	
Sales and use taxes		78,908		78,908	
Total general tax revenues		1,832,622		1,832,622	
Investment earnings		175,213	9,973	185,186	895
Other		107,943	121	108,064	
Total general revenues		2,115,778	10,094	2,125,872	895
Transfers		(8,859)	8,859		
Total general revenues and transfers		2,106,919	18,953	2,125,872	895
Change in net position		265,087	26,745	291,832	(6,328)
Net position at beginning of year		4,583,985	296,518	4,880,503	25,181
Restatements		(315,664)	(1,238)	(316,902)	
Net position at beginning of year, as restated		4,268,321	295,280	4,563,601	25,181
Net position at end of year	$	4,533,408	322,025	4,855,433	18,853

Notes to the basic financial statements are an integral part of this statement

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2025
(In Thousands)

	General Fund	Public Safety Fund	Tobacco Endowment Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Pooled cash and investments	$ 2,879,280	71,229	8,162	591,639	3,550,310
Cash with fiscal agents	17			13,617	13,634
Investments with fiscal agents	2		221,334		221,336
Receivables, net	1,323,462	69,353	2,922	213,502	1,609,239
Lease receivables	2,971			9,268	12,239
Property taxes receivables, net	178,377			1,197	179,574
Due from other funds	130,409			47,019	177,428
Inventories	33,418			2,173	35,591
Deposits with others				9	9
Prepaid items	5,441			435	5,876
Restricted assets:					
Cash with fiscal agents	194			594	788
Investments with fiscal agents				73,630	73,630
Total assets	4,553,571	140,582	232,418	953,083	5,879,654
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	331,501			54,867	386,368
Accrued payroll	102,517			4,022	106,539
Due to other funds	91,298	44,321	16,436	62,134	214,189
Unearned revenue	541,114			11,039	552,153
Total liabilities	1,066,430	44,321	16,436	132,062	1,259,249
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Leases	2,839			8,997	11,836
Property taxes received in advance	15,309			936	16,245
Unavailable revenue	423,539			170,433	593,972
Total deferred inflows of resources	$ 441,687			180,366	622,053

Continued on next page

Notes to the basic financial statements are an integral part of this statement

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2025
(In Thousands)

(Continued)	General Fund	Public Safety Fund	Tobacco Endowment Fund	Other Governmental Funds	Total Governmental Funds
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids	$ 10,656			435	11,091
Inventories and deposits with others	33,418			2,182	35,600
Restricted for:					
Creditors - Debt service				52,225	52,225
Creditors - Capital projects				23,011	23,011
Grantors - Housing assistance	187,815			14,949	202,764
Donations	4,320				4,320
Pension Stabilization	85,790				85,790
Laws or regulations of other governments:					
Custody of non-violent, non-serious, non-sex offenders and supervision of post release offenders	134,639				134,639
Future road improvements				315,272	315,272
Enforcement of consumer protection laws	223,772				223,772
Construction, maintenance and other costs for justice, health, and social facilities and programs	7,317				7,317
Development of multifamily housing for persons with serious mental illness who are homeless, chronically homeless, or at-risk of becoming chronically homeless	121,320				121,320
State Permanent Local Housing Allocation program to address unmet housing needs	8,409				8,409
Down payment and closing costs assistance for first-time homebuyers	5,075				5,075
Defray administrative costs, other general restrictions	21,793				21,793
Implementation of the opioid settlement framework	60,663				60,663
Improvement and maintenance of recorded document systems	25,228				25,228
Public safety activities	6,305	96,261			102,566
Expansion of behavioral health community provider capacity and to strengthen the regional continuum of care	21,958				21,958
IGT behavioral health services	45,485				45,485
Juvenile justice crime prevention	31,468				31,468
Parole revocation proceedings	23,964				23,964
Environmental health and quality	11,082				11,082
Teeter tax loss	21,208				21,208
Fingerprinting equipment purchase and operation	10,658				10,658
Vector control	9,058				9,058
Probation Department activities	5,587				5,587
Fund purpose				154,262	154,262
Other purposes	$ 36,050			33,909	69,959

Continued on next page

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2025
(In Thousands)

(Continued)	General Fund	Public Safety Fund	Tobacco Endowment Fund	Other Governmental Funds	Total Governmental Funds
Committed to:					
Support, promote, and improve educational options for San Diego County K-12 youth	$ 30,265				30,265
Realignment health, mental health and social services	39				39
Landfill, postclosure and landfill maintenance				44,410	44,410
Capital projects' funding	411,361				411,361
Health			215,982		215,982
Evaluation, acquisition, construction, or rehabilitation of affordable housing for low-income residents	35,167				35,167
Other purposes	33,664				33,664
Assigned to:					
Legislative and administrative services	182,267				182,267
Other purposes	278,909				278,909
Unassigned	920,744				920,744
Total fund balances	3,045,454	96,261	215,982	640,655	3,998,352
Total liabilities, deferred inflows of resources and fund balances	$ 4,553,571	140,582	232,418	953,083	5,879,654

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION June 30, 2025 (In Thousands)		
Total fund balances - governmental funds	$	3,998,352
Capital assets used in governmental activities (excluding internal service funds) are not current financial resources and, therefore, are not reported in the balance sheet. This amount represents capital assets net of accumulated depreciation/amortization.		4,700,851
Unamortized gain on refundings (to be amortized as interest expense).		(3,671)
Unamortized loss on refundings (to be amortized as interest expense).		21,886
Accrued interest on long-term debt.		(8,374)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds and recognized as revenue in the statement of activities.		593,972
Long-term interest receivable on housing loans.		34,579
Deferred outflows of resources - Contributions to the pension plan subsequent to the measurement date.		825,061
Deferred outflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension.		24,765
Deferred outflows of resources - Changes of assumptions or other inputs - Pension.		366,978
Deferred inflows of resources - Net difference between projected and actual earnings on pension plan investments.		(313,160)
Deferred outflows of resources - Differences between expected and actual experience in the total pension liability.		471,344
Deferred outflows of resources - Contributions to the OPEB plan subsequent to the measurement date.		17,327
Deferred inflows of resources - Changes in proportionate share and differences between employer's contributions and proportionate share of contributions - Pension.		(3,817)
Deferred inflows of resources - Differences between expected and actual experience in the total pension liability.		(67,608)
Deferred inflows of resources - Net differences between projected and actual experience in the total OPEB investments.		(863)
Long-term liabilities, such as bonds, notes, loans payable, financed purchases, leases, claims and judgments, compensated absences, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the funds. (See Note 2 to the financial statements; **Table 4**.)		(6,259,390)
Internal service funds are used by management to charge the costs of information technology, vehicle operations and maintenance, employee benefits, public liability, road and communications services, materials and supplies (purchasing), and facilities services to individual funds; and, to make loans for start-up services for new and existing county service districts. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in the governmental activities in the statement of net position. (See Note 2 to the financial statements; **Table 4**.)		135,176
Net position of governmental activities	$	4,533,408

Notes to the basic financial statements are an integral part of this statement

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025
(In Thousands)

	General Fund	Public Safety Fund	Tobacco Endowment Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	$ 1,741,174			88,372	1,829,546
Licenses, permits and franchise fees	57,027			13,282	70,309
Fines, forfeitures and penalties	45,225			1,130	46,355
Revenue from use of money and property	109,706	1,138	8,404	44,677	163,925
Aid from other governmental agencies:					
State	1,915,176	387,017		167,474	2,469,667
Federal	1,438,632			267,516	1,706,148
Other	236,630			28,273	264,903
Charges for current services	469,051			60,526	529,577
Other	55,664			37,328	92,992
Total revenues	6,068,285	388,155	8,404	708,578	7,173,422
Expenditures:					
Current:					
General government	522,999		130	33,546	556,675
Public protection	2,259,306			29,068	2,288,374
Public ways and facilities	7,164			119,161	126,325
Health and sanitation	1,473,325			37,953	1,511,278
Public assistance	1,680,930			318,183	1,999,113
Education	979			65,494	66,473
Recreation and cultural	57,188			3,388	60,576
Capital outlay	110,504			311,312	421,816
Debt service:					
Principal	70,079			87,259	157,338
Interest	13,191			34,547	47,738
Bond issuance costs				426	426
Payment to refunded bond escrow agent				12,054	12,054
Total expenditures	6,195,665		130	1,052,391	7,248,186
Excess (deficiency) of revenues over (under) expenditures	(127,380)	388,155	8,274	(343,813)	(74,764)
Other financing sources (uses):					
Sale of capital assets	5,358			5,021	10,379
Issuance and modifications of leases:					
Leases	36,023			1,148	37,171
Issuance and modifications of subscriptions:					
Subscriptions	23,989				23,989
Issuance of bonds, loans and financed purchases:					
Premium on issuance of bonds				2,191	2,191
Refunding bonds issued				31,090	31,090
Payment to refunded bond escrow agent				(32,855)	(32,855)
Transfers in	444,093			320,215	764,308
Transfers out	(329,559)	(399,934)	(29,615)	(24,117)	(783,225)
Total other financing sources (uses)	179,904	(399,934)	(29,615)	302,693	53,048
Net change in fund balances	52,524	(11,779)	(21,341)	(41,120)	(21,716)
Fund balance at beginning of year	2,999,750	108,040	237,323	681,079	4,026,192
Increase (decrease) in nonspendable inventories	(6,820)			696	(6,124)
Fund balances at end of year	$ 3,045,454	96,261	215,982	640,655	3,998,352

Notes to the basic financial statements are an integral part of this statement

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES For the Year Ended June 30, 2025 (In Thousands)		
Net change in fund balances - total governmental funds	$	(21,716)
Governmental funds accrue property tax revenue which is deemed collectible within 60 days. However, for the statement of activities the total amount estimated to ultimately be collected is accrued.		3,076
Revenues that do not provide current financial resources are not reported as revenues in the funds (deferred inflows) but are recognized as revenue in the statement of activities.		24
Revenues earned on long-term housing loans.		4,560
Adjustment to nonspendable inventories.		(6,124)
Change in accounting estimate for postclosure costs - (public protection function) - San Marcos landfill.		(274)
Change in accounting estimate for pollution remediation - (general government function).		(2,588)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. (See Note 2 to the financial statements; **Table 5**.)		186,250
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position. (See Note 2 to the financial statements; **Table 5**.)		16,756
Contributions to the pension plan subsequent to the measurement date.		825,495
Contributions to the OPEB plan subsequent to the measurement date.		17,390
The issuance of long-term debt (e.g. bonds, notes, loans, financed purchases, and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. (See Note 2 to the financial statements; **Table 5**.)		107,805
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (See Note 2 to the financial statements; **Table 5**.)		(870,869)
Internal service funds are used by management to charge the costs of centralized services to individual funds. The net revenue (expense) of certain activities of internal service funds is reported within governmental activities. (See Note 2 to the financial statements; **Table 5**.)		5,302
Change in net position - governmental activities	$	265,087

Notes to the basic financial statements are an integral part of this statement

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2025
(In Thousands)

	Business-type Activities			Governmental Activities
	Airport Fund	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
ASSETS				
Current assets:				
Pooled cash and investments	$ 31,326	97,948	129,274	498,931
Receivables, net	2,725	2,153	4,878	6,886
Lease receivables	6,630		6,630	358
Due from other funds	20	929	949	56,375
Inventories	1	286	287	1,996
Total current assets	40,702	101,316	142,018	564,546
Noncurrent assets:				
Lease receivables	219,476		219,476	1,860
Due from other funds	2,587		2,587	106
Capital assets:				
Land	12,536	1,240	13,776	
Construction in progress	758	6,378	7,136	
Buildings and improvements	134,755	19,337	154,092	2,963
Equipment	3,714	4,521	8,235	236,684
Software	297		297	5,628
Road infrastructure	39,488		39,488	
Sewer infrastructure		123,567	123,567	
Subscription Assets		342	342	
Accumulated depreciation/amortization	(80,536)	(71,569)	(152,105)	(142,936)
Total noncurrent assets	333,075	83,816	416,891	104,305
Total assets	373,777	185,132	558,909	668,851
DEFERRED OUTFLOWS OF RESOURCES				
Pension:				
Contributions to the pension plan subsequent to the measurement date	1,646	1,659	3,305	18,421
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	51	51	102	557
Changes of assumptions or other inputs	867	842	1,709	9,599
Difference between expected and actual experience in the total pension liability	795	971	1,766	10,330
OPEB:				
Contributions to the OPEB plan subsequent to the measurement date	43	48	91	508
Total deferred outflows of resources	$ 3,402	3,571	6,973	39,415

Continued on next page

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2025
(In Thousands)

(Continued)	Business-type Activities			Governmental Activities
	Airport Fund	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
LIABILITIES				
Current liabilities:				
Accounts payable	$ 813	797	1,610	95,010
Accrued payroll	222	238	460	2,744
Due to other funds	321	2,705	3,026	16,208
Unearned revenue	321		321	559
Loans payable				33
Subscription payable		95	95	
Compensated absences	407	374	781	5,297
Claims and judgments				63,354
Total current liabilities	2,084	4,209	6,293	183,205
Noncurrent liabilities:				
Loans payable				57
Compensated absences	625	562	1,187	8,163
Claims and judgments				268,772
Net pension liability	9,213	9,974	19,187	103,075
Net OPEB liability	56	57	113	190
Total noncurrent liabilities	9,894	10,593	20,487	380,257
Total liabilities	11,978	14,802	26,780	563,462
DEFERRED INFLOWS OF RESOURCES				
Non-pension:				
Leases	216,942		216,942	2,156
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	7	6	13	79
Differences between expected and actual experience in the total pension liability	210	132	342	1,493
Net difference between projected and actual earnings on pension plan investments	419	594	1,013	4,545
OPEB:				
Net difference between projected and actual earnings on OPEB investments	9	8	17	105
Total deferred inflow of resources	217,587	740	218,327	8,378
NET POSITION				
Net investment in capital assets	110,922	83,620	194,542	98,673
Unrestricted net position	36,692	89,541	126,233	37,753
Total net position	$ 147,614	173,161	320,775	136,426

Reconciliation between net position - enterprise funds and net position of business-type activities as reported in the Government-wide statement of net position	
Total net position	$ 320,775
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	1,250
Net position of business-type activities	$ 322,025

Notes to the basic financial statements are an integral part of this statement

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2025
(In Thousands)

	Business-type Activities			Governmental Activities
	Airport Fund	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Operating revenues:				
Charges for current services	$ 16,546	51,239	67,785	654,656
Other	121		121	3,365
Total operating revenues	16,667	51,239	67,906	658,021
Operating expenses:				
Salaries and employee benefits	6,344	7,201	13,545	78,915
Repairs and maintenance	3,080	6,667	9,747	77,475
Equipment rental	352	552	904	12
Sewage processing		21,036	21,036	
Contracted services	4,791	1,658	6,449	361,252
Depreciation	4,150	3,003	7,153	20,655
Amortization		70	70	
Utilities	528	148	676	39,059
Cost of material		3,409	3,409	5,924
Claims and judgments				98,919
Fuel	136	4	140	12,995
Other	1,038	3,632	4,670	15,770
Total operating expenses	20,419	47,380	67,799	710,976
Operating income (loss)	(3,752)	3,859	107	(52,955)
Nonoperating revenues (expenses):				
Grants	7,922		7,922	5,966
Investment earnings	5,424	4,549	9,973	22,382
Gain (loss) on disposal of assets				1,465
Total nonoperating revenues (expenses)	13,346	4,549	17,895	29,813
Income (loss) before capital contributions and transfers	9,594	8,408	18,002	(23,142)
Capital contributions		108	108	18,162
Transfers in		12,999	12,999	12,856
Transfers out	(143)	(3,997)	(4,140)	(2,798)
Change in net position	9,451	17,518	26,969	5,078
Net position (deficits) at beginning of year	138,791	156,253	295,044	139,222
Restatements	(628)	(610)	(1,238)	(7,874)
Net position (deficits) at beginning of year, as restated	138,163	155,643	293,806	131,348
Net position (deficits) at end of year	$ 147,614	173,161	320,775	136,426

Reconciliation between change in net position - enterprise funds and change in net position of business-type activities as reported in the government-wide statement of activities	
Change in net position	$ 26,969
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	(224)
Change in net position of business-type activities	$ 26,745

Notes to the basic financial statements are an integral part of this statement

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2025
(In Thousands)

	Business-type Activities			Governmental Activities
	Airport Fund	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Cash flows from operating activities:				
Cash received from customers	$ 6,100	41,815	47,915	14,104
Cash received from other funds		9,506	9,506	626,291
Cash payments to suppliers	(7,347)	(35,920)	(43,267)	(443,527)
Cash payments to employees	(6,177)	(7,226)	(13,403)	(78,065)
Cash payment to other funds	(3,124)	(2,292)	(5,416)	(53,449)
Cash paid for claims and judgments				(76,933)
Other payments	(26)	(3)	(29)	(452)
Net cash provided (used) by operating activities	(10,574)	5,880	(4,694)	(12,031)
Cash flows from noncapital financing activities:				
Operating grants	8,207		8,207	5,997
Transfers from other funds		12,999	12,999	12,856
Transfers to other funds	(143)	(3,997)	(4,140)	(2,798)
Principal paid on long-term debt				(178)
Other noncapital financing increases	150		150	51
Net cash provided (used) by noncapital financing activities	8,214	9,002	17,216	15,928
Cash flows from capital and related financing activities:				
Capital contributions				15,869
Acquisition of capital assets	(10,142)	(3,928)	(14,070)	(33,824)
Lease payments received	7,005		7,005	1,376
Principal paid on subscription		(88)	(88)	
Proceeds from sale of assets				1,893
Net cash provided (used) by capital and related financing activities	(3,137)	(4,016)	(7,153)	(14,686)
Cash flows from investing activities:				
Investment earnings	5,578	4,337	9,915	21,550
Net increase (decrease) in cash and cash equivalents	81	15,203	15,284	10,761
Cash and cash equivalents - beginning of year	31,245	82,745	113,990	488,170
Cash and cash equivalents - end of year	$ 31,326	97,948	129,274	498,931

Continued on next page

Notes to the basic financial statements are an integral part of this statement

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2025
(In Thousands)

(Continued)	Business-type Activities			Governmental Activities
	Airport Fund	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	$ (3,752)	3,859	107	(52,955)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivables	(10,411)	483	(9,928)	(1,308)
Decrease (increase) in due from other funds	(20)	(401)	(421)	(15,970)
Decrease (increase) in inventory		26	26	390
Decrease (increase) in other current assets	1		1	
Increase (decrease) in accounts payable	(469)	(1,335)	(1,804)	7,259
Increase (decrease) in accrued payroll	52	4	56	346
Increase (decrease) in due to other funds	(106)	196	90	7,322
Increase (decrease) in unearned revenue	(136)		(136)	(348)
Increase (decrease) in compensated absences	141	3	144	903
Increase (decrease) in claims and judgments				21,986
Pension expense	39	41	80	467
OPEB expense	(63)	(69)	(132)	(778)
Depreciation / amortization	4,150	3,073	7,223	20,655
Total adjustments	(6,822)	2,021	(4,801)	40,924
Net cash provided (used) by operating activities	(10,574)	5,880	(4,694)	(12,031)
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable	90	101	191	3,666
Governmental contributions of capital assets	$	108	108	2,293

Notes to the basic financial statements are an integral part of this statement

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2025
(In Thousands)

	San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Fund	Pooled Investments - Investment Trust Funds	County of San Diego Successor Agency Private Purpose Trust Fund	Custodial Funds
ASSETS				
Pooled cash and investments	$ 1,219	11,845,197	2,463	451,690
Cash with fiscal agents	3,109,058	427,537		10,225
Investments with fiscal agents			985	6,882
Securities lending cash collateral	232,818			
Receivables:				
Contributions	12,530			
Accrued interest and dividends	58,542			
Settlement of investments sold	1,382,072			
Accounts receivable				2,641
Investment earnings receivable		165,203	13	223,203
Taxes receivable, net		73,055		113,365
Other receivables		21,388		289
Investments at fair value:				
Domestic equity securities	3,742,534			
International equity securities	945,649			
Fixed income securities	9,793,257			
Cash and securities for swaps	136,995			
Private debt	218,979			
Private equity	352,232			
Private real assets	220,916			
Real estate	1,573,376			
Capital assets, net	1,712			
Total assets	$ 21,781,889	12,532,380	3,461	808,295

Continued on next page

Notes to the basic financial statements are an integral part of this statement

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2025
(In Thousands)

(Continued)	San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Fund	Pooled Investments - Investment Trust Funds	County of San Diego Successor Agency Private Purpose Trust Fund	Custodial Funds
LIABILITIES				
Collateral payable for securities lending	$ 232,818			
Settlement of investments purchased	1,769,251			
Professional services	12,039			
Death benefits	2,117			
Retirement benefits	1,820			
Refunds to members	1,484			
County advance contribution	270			
Accounts payable		213,113	1	299,751
Warrants outstanding				4,444
Accrued payroll				1,035
Accrued interest			14	
Deferred revenues		81		
Other liabilities	16,351			
Noncurrent liabilities:				
Due within one year			752	
Due in more than one year			2,143	
Due to other funds			4,022	
Due to other governments				186,472
Total liabilities	2,036,150	213,194	6,932	491,702
NET POSITION				
Restricted for:				
Pension	19,661,907			
OPEB	83,832			
Pool participants		12,319,186		
Private purpose			(3,471)	
Individuals, organizations and other governments				316,593
Total net position(deficit)	$ 19,745,739	12,319,186	(3,471)	316,593

Notes to the basic financial statements are an integral part of this statement

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended June 30, 2025
(In Thousands)

	San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Fund	Pooled Investments-Investment Trust Funds	County of San Diego Successor Agency Private Purpose Trust Fund	Custodial Funds
ADDITIONS				
Contributions:				
Employer contributions	$ 918,215			
Plan member contributions	214,978			
Property taxes collected for other governments				16,079,475
Contributions to investments		15,498,144		3,757,658
Total contributions	1,133,193	15,498,144		19,837,133
Investment income:				
Net appreciation/(depreciation) in fair value of investments				
Equity securities	736,858			
Fixed income	377,024			
Foreign currency	(40,935)			
Private debt income	(13,970)			
Real estate & private equity	34,655			
Private real assets	(27,381)			
Futures	66,395			
Swaps	378,955			
Total Net increase (decrease) in fair value of investments	1,511,601			
Interest income:				
Fixed income	332,300			
Cash	17,348			
Investment earnings		564,796	127	49,607
Total interest income	349,648	564,796	127	49,607
Other additions:				
Dividends	121,178			
Real estate income	67,795			
Private debt income	14,412			
Private equity income	1,148			
Private real assets income	(3,906)			
Total other	200,627			
Less: Investment expenses	(39,537)	(760)		
Net investment income, before securities lending	2,022,339	564,036	127	49,607
Securities lending income and appreciation/(depreciation)	11,499			
Securities lending rebates and bank charges	(8,968)			
Net securities lending	2,531			
Net investment income	2,024,870	564,036	127	49,607
Property taxes- Successor Agency Redevelopment Property Tax Trust Fund Distribution			2,333	
Total additions	$ 3,158,063	16,062,180	2,460	19,886,740

Continued on next page

Notes to the basic financial statements are an integral part of this statement

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended June 30, 2025
(In Thousands)

(Continued)	San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Fund	Pooled Investments-Investment Trust Funds	County of San Diego Successor Agency Private Purpose Trust Fund	Custodial Funds
DEDUCTIONS				
Benefits				
Retirement benefits	$ 1,056,405			
Death benefits	1,889			
Health benefits	8,390			
Total Benefits	1,066,684			
Member refunds	10,167			
Administrative expenses	20,221	8,107	6	
Distributions from investments		14,893,808		3,764,140
Property taxes distributed to other governments				16,084,620
Contributions to other agencies			550	
Interest			252	
Total deductions	1,097,072	14,901,915	808	19,848,760
Change in net position	2,060,991	1,160,265	1,652	37,980
Net position at beginning of year	17,684,748	11,158,921	(5,123)	278,613
Net position (deficit) at end of year	$ 19,745,739	12,319,186	(3,471)	316,593



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NOTE 1
Summary of Significant Accounting Policies
The Reporting Entity

The County of San Diego (the "County" or "CoSD"), is a political subdivision of the State of California (the "State") and as such can exercise the powers specified by the Constitution and laws of the State of California. The County operates under a charter and is governed by an elected five-member Board of Supervisors (the "Board").

The County provides a full range of general government services including police protection, detention and correction, public assistance, health and sanitation, recreation, library, flood control, public ways and facilities, inactive waste management, airport management and general financial and administrative support.

The County reporting entity includes all significant organizations, departments, and agencies over which the County is considered to be financially accountable. The component units discussed below are included in the County's reporting entity because of the significance of their operational and financial relationships with the County. As required by accounting principles generally accepted in the United States of America (GAAP), the financial statements present the financial position of the County and its component units.

These are entities for which the County is considered to be financially responsible and has a potential financial benefit/burden relationship.

Blended component units, although legally separate entities are, in substance, part of the County's operations and data from these component units are combined with the data from the primary government.

A discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County.

Blended Component Unit

The blended component units listed below are agencies and special districts whose governing board is the County Board of Supervisors. The County Board of Supervisors therefore has the ability to impose its will. These component units have a direct financial benefit/burden relationship with the County, are fiscally dependent on the County, and as such financial actions including the setting of rates, issuance of debt and the adoption of the annual budget remain with the County.

County of San Diego In Home Supportive Services Public Authority (IHSSPA) - The *IHSSPA* was established to assist eligible low-income elderly and persons with disabilities in San Diego County to live high quality lives in their own homes. The *IHSSPA* program is mandated by the State. As the employer of record, *IHSSPA* recruits, screens, and trains home care workers who are available to assist eligible consumers in their own homes. *IHSSPA* is reported as a *special revenue fund*.

County Service Districts (CSD) - The *CSDs* were established to provide authorized services such as road, park, fire protection and ambulance to specific areas in the County. They are financed by ad valorem property taxes in the area benefited or by special assessments levied on specific properties. The *CSDs* are reported as *special revenue funds*.

Flood Control District (FCD) - The *FCD* was established to provide flood control in the County's unincorporated area. It is financed primarily by ad valorem property taxes and charges to property owners. The *FCD* is reported as a *special revenue fund*.

Lighting Maintenance District (LMD) - The *LMD* was established to provide street and road lighting services to specified areas of the County. Revenue sources include ad valorem taxes, benefit fees, state funding and charges to property owners. The *LMD* is reported as a *special revenue fund*.

San Diego County Housing Authority (SDCHA) - The *SDCHA* was established to provide decent housing in a suitable environment for individuals who cannot afford standard private housing. Contracts with the U.S. Department of Housing and Urban Development provide the major funding sources. *SDCHA* is reported

in two *special revenue funds* - Housing Authority - Low and Moderate Income Housing Asset Fund, and the Housing Authority - Other Fund.

San Diego County Sanitation District (SD) - The *SD* was established to construct, operate and maintain reliable and sustainable sanitary sewer systems. Revenue sources include charges to property owners, other agencies, and grants. The *SD* is reported as an enterprise fund.

Sanitation District - Other (SD Other) - The *SD Other* was established to construct, operate and maintain reliable and sustainable sanitary sewer and potable water systems. Revenue sources include charges to property owners, other agencies, and grants. The *SD Other* is reported as an enterprise fund.

Blended component units governed by boards other than the CoSD Board of Supervisors are listed below. These component units are, in substance, part of the County's operations due to their relationship with the County and the nature of their operations. Specifically, the CoSD Board appoints either all or a majority of their board members and the services they provide solely benefit the County.

San Diego County Capital Asset Leasing Corporation (SANCAL) - *SANCAL* was established to finance the acquisition of County buildings and equipment. It is a nonprofit corporation governed by a five-member Board of Directors, which is appointed by the CoSD Board. *SANCAL* financial activities are reported in a Debt *Service Fund* and a *Capital Projects Fund*.

San Diego County Tobacco Asset Securitization Corporation (SDCTASC) - The *SDCTASC* was created under the California Nonprofit Public Benefit Corporation Law and was established to purchase tobacco settlement payments allocated to the County from the State of California, pursuant to a Tobacco Master Settlement Agreement. *SDCTASC* is governed by a Board of Directors consisting of three members, two of which are employees of the County and one independent director who is not an employee of the County. The *SDCTASC* is reported as part of the *Tobacco Securitization Joint Special Revenue Fund*.

San Diego Regional Building Authority (*SDRBA*) - The *SDRBA* was established under the Mark-Roos Local Bond Pooling Act of 1985 and authorized to issue bonds for the purpose of acquiring and constructing public capital improvements and to lease them to its members, the County and the San Diego Metropolitan Transit Development Board (MTDB). The services provided by the *SDRBA* to the MTDB are insignificant.

The *SDRBA* is governed by a Commission consisting of three members, two of which are County Supervisors appointed by the County Board of Supervisors and concurrently serve on the Board of Directors of the San Diego Trolley, Inc. and the Board of Directors of MTDB. The third Commissioner is a member of MTDB and is appointed by the MTDB Board. The *SDRBA*'s financial activities are reported in a *debt service fund*.

Tobacco Securitization Joint Powers Authority of Southern California (TSJPA) - The *TSJPA* was created by a joint exercise of powers agreement between the County and the County of Sacramento pursuant to Government Code Sections 6500 et seq. The *TSJPA*'s purpose is to finance a loan to the San Diego County Tobacco Asset Securitization Corporation (the Corporation) via the sale of tobacco asset-backed bonds. The *Corporation* in turn uses the loan proceeds to purchase the County's future tobacco settlement revenues under a purchase and sale agreement. The *TSJPA* is administered by a Board of Directors consisting of three members, two members who are appointed by the CoSD Board and the third member is appointed by the Sacramento County Board of Supervisors. The *TSJPA* is reported as part of the *Tobacco Securitization Joint Special Revenue Fund*.

Separately issued financial reports for *IHSSPA*, *SDCTASC, SDRBA*, and *TSJPA* can be obtained from the County Auditor and Controller's Office located at 5500 Overland Avenue, Suite 470, San Diego, California 92123.

Discrete Component Unit

The *First 5 Commission of San Diego (Commission)* was established by the Board as a separate legal entity under the authority of the California Children and Families First Act and Sections 130100 et seq. of the Health and Safety Code. The *Commission* administers the County's share of tobacco taxes levied by the State for the purpose of implementing early childhood development programs. The County appoints all of the *Commission's* board and can remove appointed members at will.

The *Commission* is discretely presented because its Board is not substantively the same as the County's, and it does not provide services entirely or almost entirely to the County. A separately issued financial report can be obtained by writing to First 5 Commission, 9655 Granite Ridge Drive, Suite 120, San Diego, CA 92123.

Fiduciary Component Unit

The *San Diego County Employees Retirement Association* (*SDCERA)* is a cost-sharing, multiple-employer public retirement system organized under the 1937 Retirement Act. *SDCERA* is an independent governmental entity separate and distinct from the County of San Diego and provides retirement, disability, death, and health insurance allowance benefits for *SDCERA* members and beneficiaries. The County is a major participant in the *SDCERA* plans. The County appoints a majority of the *SDCERA* Retirement Board and is considered to have a financial burden as it is legally obligated to make contributions to the plans. The activity of *SDCERA* is reported within the following fiduciary funds - *SDCERA Pension Trust Fund* and *SDCERA Other Postemployment Benefits Trust Fund*.

Financial Reporting Structure

Basic Financial Statements

The basic financial statements include both government-wide financial statements and fund financial statements which focus on the County as a whole in the government-wide financial statements and major individual funds in the fund financial statements.

Government-Wide Financial Statements

The government-wide financial statements (statement of net position and statement of activities) display information about the County as a whole and the change in aggregate financial position resulting from the activities of the fiscal period, except for its fiduciary activities. These statements include separate columns for the governmental and business-type activities of the County (including its blended component units) as well as its discretely presented component unit. In the statement of net position, both the governmental and business-type activities columns are presented on a consolidated basis by column, and are reported using the economic resources measurement focus and the accrual basis of accounting, which incorporates capital assets as well as long-term debt and obligations.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, interfund services provided and used are not eliminated in the process of consolidation. All internal balances in the statement of net position have been eliminated, with the exception of those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the primary government total column. The statement of activities presents functional revenue and expenses of governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services. In the statement of activities, internal service funds' revenue and expenses related to interfund services have been eliminated. Revenue and expenses related to services provided to external customers have not been eliminated and are presented within governmental activities.

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreation and cultural activities. The business-type activities of the County include Airport, Jail Stores Commissary, and Sanitation District.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given

function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

The fund financial statements are presented after the government-wide financial statements. They display information about major funds individually and in the aggregate for governmental and proprietary funds. In governmental and fiduciary funds, assets and liabilities are presented in order of relative liquidity. In proprietary funds, assets and liabilities are presented in a classified format that distinguishes between all current and noncurrent assets and liabilities. Current assets in the classified format are those considered available to generate or use cash within twelve months of the end of the fiscal period. Examples include cash, various receivables and short-term investments. All other assets are considered noncurrent. Current liabilities are obligations to be paid within the next fiscal year. Examples include payables and the current portion of long-term liabilities. For all fund types, deferred outflows of resources are presented after assets; and deferred inflows of resources are presented following liabilities. For further information see Deferred Outflows and Inflows of Resources.

Major individual governmental funds are reported as separate columns in the fund financial statements and are presented on a current financial resources measurement focus and modified accrual basis of accounting. Separate fund financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for and reports all financial resources of the County not accounted for and reported in another fund. Revenues are primarily derived from taxes; licenses, permits and franchise fees; fines, forfeitures and penalties; use of money and property; aid from other governmental agencies; charges for current services; and other revenues. Expenditures are expended for functions of general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreation and cultural activities. Expenditures also include capital outlay and debt service.

The *Public Safety Special Revenue Fund* accounts for Proposition 172 half-cent sales taxes collected and apportioned to the County by the California Department of Tax and Fee Administration and are restricted for funding public safety activities. Per Government Code Section 30052, a "maintenance of effort" (pre-Proposition 172 public safety funding level) must be maintained by the County to comply with the statute's spending requirements. In accordance with the Code, these funds are allocated to the Sheriff, District Attorney and Probation departments. Transfers out of this fund subsidize the following types of public safety activities: juvenile detention services; facilities maintenance and support; capital projects, equipment and other one-time expenditures; on-going technology initiatives; and various region-wide services.

The *Tobacco Endowment Special Revenue Fund* accounts for tobacco settlement payments allocated to the County from the State of California, pursuant to the Master Settlement Agreement concluded on November 23, 1998 between the major tobacco companies and 46 states (including California), the District of Columbia and four U.S. Territories. According to Board of Supervisors Policy E-14, tobacco settlement monies are to be used for healthcare-based programs.

The County also reports the *Airport Fund* as a major Enterprise Fund. The Airport Fund is reported in a separate column in the fund financial statements using the economic resources measurement focus and the accrual basis of accounting. This fund is used to account for the maintenance, operations, and development of County airports. A major objective of the airport program is to develop airport property utilizing federal and state grants in order to enhance the value of public assets, generate new revenues and be a catalyst for aviation and business development.

The County reports the following additional funds and fund types:

Enterprise Funds - these nonmajor funds account for jail stores commissary and sanitation district activities; including operations and maintenance, financing of clothing and personal sundry items for persons institutionalized at various county facilities, sewage collection and treatment services.

Internal Service Funds account for the financing of public works and communications equipment; the financing of materials and supplies (purchasing); start up services for new and existing County service districts; the County's public liability and employee benefits activities; the financing of fleet services; facilities management activities; the County's insurance activities; and the financing of information technology services. Goods or services provided by servicing County departments are paid for on a cost reimbursement basis by receiving departments.

The following *fiduciary funds* include the activities of the San Diego County Employees Retirement Association, a fiduciary component unit of the County; and funds which account for resources that are held by the County as a trustee or custodian for outside parties and cannot be used to support the County's programs.

San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Fund - This fund is used to account for financial activities of the Pension Plan and Other Postemployment Benefits Plan administered by San Diego County Employees Retirement Association.

Pooled Investments - Investment Trust Funds account for investment activities on behalf of external entities and include the portion of the County Treasurer's investment pool applicable to external entities. In general, external entities include school districts, independent special districts and various other governments.

County of San Diego Successor Agency Private Purpose Trust Fund is a fiduciary fund type used by the County to report trust arrangements under which principal and income benefit other governments. This fund reports the assets, liabilities, and activities of the County of San Diego Successor Agency; formed pursuant to California Assembly Bill ABx1 26.

Custodial funds account for assets held by the County in a custodial capacity. The funds reported as custodial funds are not required to be reported in pension (and other employee benefit) trust funds, pooled investments - investment trust funds, or private purpose trust funds. Custodial funds account for the receipt, temporary investment, and remittance to individuals, private organizations, or other governments and also include property taxes collected on behalf of cities and other taxing agencies. The County's custodial funds use the economic resources measurement focus and accrual basis of accounting.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the fiscal year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are susceptible to accrual when measurable and available. Sales taxes, investment earnings, state and federal grants, and charges for services are accrued when their receipt occurs within 180 days following the end of the fiscal year. Property taxes are accrued if they are collectible within 60 days after the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due. General capital assets acquisitions and principal payments on general long-term debt are reported as expenditures in governmental funds. Proceeds of general long-term debt, leases, and subscriptions are reported as other financing sources.

Proprietary Funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds and internal service funds are charges to customers for services. Operating expenses for enterprise funds and internal service funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both *restricted and unrestricted resources* are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance

Cash and Investments

The County's cash and cash equivalents for cash flow reporting purposes are considered to be cash on hand, demand deposits, restricted cash, and investments held in the County's Investment Pool (the "Pool").

The Pool is available for use by all funds. Each fund's portion of the Pool is displayed on the statements of net position/balance sheets as "pooled cash and investments." The share of each fund's pooled cash and investments account is separately accounted for and interest earned, net of related expenses, is apportioned quarterly based on the fund's average daily cash balance in proportion to the total pooled cash and investments based on amortized cost. $11.703 million of interest earned by certain funds has been assigned to and reported as revenue of another fund. For fiscal year 2025, the General Fund was assigned $11.702 million and the Other Governmental Funds were assigned $1 thousand.

Governmental Accounting Standards Board Statement No. 72 (GASB 72) *Fair Value Measurement and Application* establishes a hierarchy of inputs to valuation techniques used to measure fair value and requires disclosures to be made about investment fair value measurements, the level of fair value hierarchy, and valuation techniques.

According to GASB 72, an investment is defined as a security or other asset that (a) a government holds primarily for the purpose of income or profit and (b) has a present service capacity based solely on its ability to generate cash or to be sold to generate cash. Investments not measured at fair value continue to include, for example, money market mutual funds which are valued at net asset value - $1 per share (amortized cost).

The following investments that have a remaining maturity at the time of purchase of one year or less and are held by fiscal agents outside of the County's Pool are to be measured at amortized cost: Money market mutual funds, including commercial paper; and participating interest-earning investment contracts, such as negotiable certificates of deposit.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is a market-based measurement, not an entity-specific measurement.

Fair value measurements for pooled investments and investments with fiscal agents are categorized within the fair value hierarchy established by GASB 72. The hierarchy is based on the valuation inputs used to measure the fair value of assets and liabilities. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for an asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs for an asset or liability. None of the County's investments are valued using Level 1 and Level 3 inputs.

Receivables and Payables

The major receivables for governmental and business-type activities are taxes, due from other governmental agencies, leases, and loans. All property taxes and accounts receivable are shown net of an allowance for uncollectibles, as applicable. Property taxes allowance for uncollectibles for governmental funds, pooled investment - investment trust funds, and Custodial Funds - Property Tax Collection Funds were $19.910 million, $12.336 million, and $8.741 million, respectively; while the accounts receivable allowance for uncollectibles for governmental funds were $6.353 million. Activities between funds that represent

lending/borrowing arrangements outstanding at the end of the fiscal year are disclosed in Note 8. All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Noncurrent interfund receivables between funds are reported as nonspendable fund balance in the General Fund; and as a restricted, committed or assigned fund balance in other governmental funds, as applicable.

Secured property taxes are levied based upon the assessed valuation as of the previous January 1st, (lien date) and the tax levy is recorded as of July 1st (levy date). They are payable in two equal installments due on November 1st and February 1st and are considered delinquent with ten percent penalties after December 10th and April 10th, respectively. An additional penalty of one and one-half percent per month begins to accrue on July 1st on defaulted secured property taxes. Unsecured property taxes are due as of the January 1st lien date and become delinquent, with 10 percent penalties, after August 31st. An additional penalty of one and one-half percent per month begins to accrue after October 31st on delinquent unsecured property taxes.

Governmental funds' property tax revenues are recognized in the fiscal year for which they are levied, provided they are due within the fiscal year and collected within 60 days after the fiscal year end. Property tax revenues are also recognized for unsecured and supplemental property taxes that are due at year end, and are collected within 60 days after the fiscal year end, but will not be apportioned until the next fiscal year due to the timing of the tax apportionment schedule.

County Leased Property

The County is a lessor of real property. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide, governmental fund, and enterprise fund financial statements for leases with an initial, individual value of $250 thousand or more.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

The County uses its estimated incremental borrowing rate as the discount rate for leases, using the appropriate rate under the BVAL Municipal AAA curve.

The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a measurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Inventories and Prepaid Items

Inventories include consumable inventories valued at average cost. They are accounted for as expenditures at the time of purchase and reported in governmental funds as an asset with an offsetting nonspendable fund balance amount. Proprietary fund types are carried at average cost and are expended when consumed. Prepaid items reflect payments for costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements, with expenditures/expenses recorded when consumed. Inventories and prepaid items recorded in the governmental funds are not in spendable form and thus, an equivalent portion of fund balance is reported as nonspendable.

Capital Assets

Capital assets are of a long-term character and include: land, easements, construction in progress, buildings and improvements, equipment, software, right-to-use assets, subscription assets, and infrastructure.

Infrastructure assets include roads, bridges and sewers.

Capital assets are recorded at *historical cost* if purchased or constructed. Donated capital assets are recorded at *estimated acquisition value* at the date of donation. Capital assets with original unit costs equal to or greater than the *capitalization thresholds* shown in **Table 1** are reported in the applicable *governmental activities* or *business-type activities* columns in the government-wide financial statements.

Table 1
Capitalization Thresholds

Land	$ 0
Easements	50
Buildings and improvements	50
Equipment	5
Software	5-100
Infrastructure	25-50
Right-to-use assets	250
Subscription assets	150

Depreciation and amortization are charged over the capital assets' estimated useful lives using the straight-line method for proprietary and governmental fund types. Governmental fund type depreciation and amortization are only shown in the statement of activities. Proprietary fund type depreciation and amortization are shown both in the fund statements and the government-wide statement of activities.

Estimated useful lives are shown in **Table 2**.

Table 2
Estimated Useful Lives

Buildings and improvements	10-50 years
Equipment	4-30 years
Software	2-10 years
Infrastructure	10-50 years
Right-to-use assets	Lease Term
Subscription assets	Subscription Term

Unearned Revenue

Under both the accrual and the modified accrual basis of accounting, revenue may be recognized only when it is earned. If assets are recognized in connection with a transaction before the earnings process is complete, those assets must be offset by a corresponding liability for unearned revenue. Unearned revenue may be found in government-wide financial reporting as well as in the governmental, proprietary, and fiduciary funds' financial statements.

Deferred Outflows and Inflows of Resources

The County reports deferred outflows and inflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to future periods. Deferred inflows of resources represent an acquisition of net assets that applies to future periods.

Under the modified accrual basis of accounting, it is not enough that revenue has been earned if it is to be recognized as revenue of the current period. Revenue must also be susceptible to accrual; it must be both measurable and available to finance expenditures of the current fiscal period. If assets are recognized in connection with a transaction, but those assets are not yet available to finance expenditures of the current fiscal period, then the assets must be offset by a corresponding deferred inflow of resources. This type of deferred inflow is unique to governmental funds, since it is tied to the modified accrual basis of accounting, which is used only in connection with governmental funds.

Examples of deferred outflows and inflows of resources include property taxes received in advance, unavailable revenue, unamortized losses and gains on refunding of long-term debt (discussed below), and pension/OPEB related deferrals. Pension/OPEB related deferred outflows and inflows of resources include changes in proportionate share and differences between employer's contributions and proportionate share of contributions, changes in assumptions or other inputs, contributions to the pension/OPEB plan subsequent to the measurement date, differences between expected and actual experience in the total pension/OPEB liability and net difference between projected and actual earnings on pension/OPEB plan investments.

Occasionally, the County refunds some of its existing debt. When this occurs, the difference between the funds required to retire (reacquisition price of) the refunded debt and the net carrying amount of refunded debt results in a deferred amount on refunding. If there is an excess of the reacquisition price of refunded debt over its net carrying amount, it is treated as a deferred outflow of resources (a deferred loss on refunding). If there is an excess net carrying value amount of refunded debt over its reacquisition price, it is treated as a deferred inflow of resources (a deferred gain on refunding).

Subscription-Based Information Technology Arrangements

The County has entered into various subscription-based information technology arrangements (SBITAs). The County recognizes a subscription liability and a subscription asset in the government-wide financial statements, and in Enterprise Funds and Internal Service Funds, as applicable. The County recognizes subscription liabilities for SBITAs with an initial, individual value of $150 thousand or more.

At the commencement of a SBITA, the County initially measures the subscription liability at the present value of the subscription payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of the subscription payments made. The subscription asset is initially measured as the initial measurement of the subscription liability, adjusted for payments made to the SBITA vendor at the commencement of the subscription term, plus capitalizable initial implementation costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying information technology asset.

Key estimates and judgments related to SBITAs include how the County determines (1) the discount rate it uses to discount the expected SBITA payments to present value, (2) SBITA term, and (3) SBITA payments.

Future subscription payments should be discounted using the interest rate the SBITA vendor charges the County, which may be the interest rate implicit in the SBITA. However, if the implicit rate is not readily determinable then the incremental borrowing rate may be used. Therefore, the County uses the Incremental Borrowing Rate as its discount rate.

The subscription term includes the period during which the County has a noncancellable right-to-use the underlying information technology assets. Subscription payments included in the measurement of the subscription liability are composed of fixed payments, variable payments that depend on an index or rate, variable payments that are fixed in substance, payments for penalties for terminating the SBITA, and any other payment to the SBITA vendor associated with the SBITA contract that are reasonably certain of being required based on assessments of all relevant factors.

The County monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the subscription asset and subscription liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

Lease Obligations

The County is a lessee for both real and personal property. The County recognizes a lease liability and a right-to-use asset in the government-wide financial statements. The County recognizes lease liabilities for leases with an initial, individual value of $250 thousand or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The right-to-use asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the right-to-use asset is amortized on a straight-line basis over the shorter of the lease term or its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

Future lease payments should be discounted using the interest rate the lessor charges the lessee, which may be the interest rate implicit in the lease. However, if the implicit rate is not readily determinable then the incremental borrowing rate may be used. Therefore, the County uses the Incremental Borrowing Rate as its discount rate.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the right-to-use asset and lease liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Right-to-use assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Long-Term Obligations

Long-term liabilities reported in the statement of net position include the amount due in one year (current) and the amount due in more than one year (noncurrent).

General long-term liabilities consist of the noncurrent portion of claims and judgments, compensated absences, landfill postclosure and other noncurrent liabilities. General long-term liabilities are not reported as liabilities in governmental funds but are reported in the governmental activities column in the government-wide statement of net position. General long-term debt is not limited to liabilities arising from debt issuances but may also include noncurrent liabilities on other commitments that are not current liabilities properly recorded in governmental funds.

Debt may be issued at par (face) value, with a premium (applicable to debt issued in excess of face value) or at a discount (applicable to debt issued at amounts less than the face value).

In the government-wide financial statements and proprietary fund financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, bond premiums and discounts, as well as bond issuance costs, are recognized during the current period. The face amount of the debt issued and premiums are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Capital Appreciation Bonds (CABs) issued by the County represent bonds that are issued at a deep discount, pay no current interest but accrete or compound in value from the date of issuance to the date of maturity. CABs are presented at their maturity value less the unaccreted appreciation. Unaccreted appreciation represents the difference between the maturity value of the debt and their par (face) value. The unaccreted appreciation is accreted as interest over the life of the CABs.

Pension

The County recognizes its proportionate share of the San Diego County Employees Retirement Association Pension Plan's (SDCERA-PP) collective net pension liability. Essentially, the net pension liability represents the excess of the total pension liability over the fiduciary net position of the SDCERA-PP reflected in the actuarial report provided by the SDCERA-PP actuary. The net pension liability is measured as of the County's prior fiscal year-end. Changes in the net pension liability are recorded in the period incurred, as pension expense or as deferred outflows of resources or deferred inflows of resources depending on the nature of the change. The changes in net pension liability that are recorded as deferred outflows of resources or deferred inflows of resources are those that arise from changes in actuarial assumptions or other inputs, changes in proportionate share and differences between employer's contributions and proportionate share of contributions, differences between expected and actual experience in the total

pension liability, contributions to the pension plan subsequent to the measurement date, and the net difference between projected and actual earnings on SDCERA-PP investments.

For purposes of measuring the net pension liability and deferred outflows/inflows of resources information about the fiduciary net position of the SDCERA-PP and additions to/deductions from the SDCERA-PP fiduciary net position have been determined on the same basis as they are reported by SDCERA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

OPEB

The County recognizes its proportionate share of the San Diego County Employees Retirement Association retiree health plan's (SDCERA-RHP) collective net other postemployment benefits liability (net OPEB liability). Essentially, the net OPEB liability represents the excess of the total OPEB liability over the fiduciary net position of the SDCERA-RHP reflected in the actuarial report provided by the SDCERA-RHP actuary. The net OPEB liability is measured as of the County's prior fiscal year-end. Changes in the net OPEB liability are recorded in the period incurred, as OPEB expense or as deferred outflows of resources or deferred inflows of resources depending on the nature of the change. The changes in net OPEB liability that are recorded as deferred outflows of resources or deferred inflows of resources are those that arise from changes in actuarial assumptions or other inputs, changes in proportionate share and differences between employer's contributions and proportionate share of contributions, differences between expected and actual experience in the total OPEB liability, contributions to the OPEB plan subsequent to the measurement date, and the net difference between projected and actual earnings on SDCERA-RHP investments.

For purposes of measuring the net OPEB liability and deferred outflows/inflows of resources, information about the fiduciary net position of the SDCERA-RHP and additions to/deductions from the SDCERA-RHP fiduciary net position have been determined on the same basis as they are reported by SDCERA. For this purpose, benefit payments are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

Employees' Compensated Absences

The County's policy is to permit employees to accumulate *earned* but *unused* vacation, compensatory time, holiday, military leave, executive time off, employee recognition leave, professional time off, and sick leave benefits. Each of these benefits is subject to certain limits based on employee class, except for sick leave and compensatory time that is subject to Fair Labor Standards Act (FLSA) rules or the California Labor Code. All vacation, military leave, executive time off, employee recognition leave, and professional time off pay is accrued in the government-wide and proprietary funds financial statements. A portion of compensatory and sick pay is accrued in the government-wide and proprietary funds financial statements. Except for specified employee classes, the County does not cash out unused sick leave or compensatory time when employees separate from service with the County. However, the portion of the accumulated sick leave and compensatory time that is more likely than not to be used by employees, based on analysis of past employee usage, is accrued in the government-wide and proprietary funds financial statements. Employees eligible for retirement benefits that meet minimum balance requirements may apply unused sick leave toward determining their length of service for the purpose of calculating retirement benefits.

Accumulated leave benefits including vacation, compensatory time, military leave, executive time off, employee recognition leave, professional time off, and sick leave are recorded in the government-wide statement of net position. Amounts recorded as accumulated leave benefits include the employer's share of Social Security and Medicare taxes. These amounts would not be expected to be liquidated from expendable available financial resources but would be expected to be liquidated in future years as employees elect to use these benefits as prescribed by Civil Service rules and regulations.

County employees in the unclassified service and certain employees hired prior to 1979 may receive up to 75% and 25%, respectively, of the cash value of all or

a portion of their sick leave balances upon termination or retirement. The cash value of these benefits is included in the accumulated leave benefits noted above. This liability has been recorded in the current and long-term portion of compensated absences in the appropriate proprietary funds and government-wide statement of net position.

California Labor Code Section 4850 entitles safety officers who meet certain criteria to receive full salary in lieu of temporary disability payments for the period of disability, not exceeding 365 days, or until such earlier date as he or she is retired on permanent disability pension. This liability is accrued in the current and long-term portion of compensated absences.

All County employees who have completed at least five years of continuous service in the County retirement system, and have a sick leave balance of at least one hundred hours, may convert, at retirement, all or a portion of their sick leave balance to retirement service credits on an hour-for-hour basis. The conversion of these balances to retirement service credits is included in the County's actuarial accrued liability, as part of the annual actuarial valuation which includes assumptions regarding employee terminations, retirement, death, etc.

Change in Accounting Principle

The County is implementing the provisions of GASB Statement 101,*Compensated Absences*, in the financial statements of the current fiscal year. The County provides seven forms of employee leave (vacation, military, executive time off, employee recognition, professional time off, compensatory time, and sick) but has previously only accrued vacation leave and a portion of compensatory time and sick leave. Military, executive time off, employee recognition, professional time off, compensatory time, and sick leave are earned and carried over at the end of the fiscal year; however, except for certain employee classes for sick and compensatory time, these leave types are not paid upon termination, so the County did not accrue a liability in previous years. Under Statement 101, these leave types meet the criteria to be accrued as a compensated absence liability. The accumulated leave amounts for military, executive time off, employee recognition, and professional time off were reported as a liability in the government-wide and enterprise fund financial statements. The County examined its past experience with accumulated sick leave and compensatory time and estimated the amount of accumulated leave that was more likely than not to be used by employees. This estimate is now to be reported as a liability in the government-wide and enterprise fund financial statements. The portion of these liabilities that existed at the beginning of the current year is recognized as a decrease in beginning net position resulting from adoption of a new accounting standard.

Restatement of beginning net position is shown in **Table 3.**

Table 3
Restatement of Beginning Net Positions

	Beginning Balance	Change in Accounting Principle	Restated Balance
Net Position: Government-Wide Statements			
Governmental Activities	$ 4,583,985	(315,664)	4,268,321
Business-Type Activities	296,518	(1,238)	295,280
Total Primary Governement	4,880,503	(316,902)	4,563,601
Fund Net Position: Enterprise Funds			
Major Funds	138,791	(628)	138,163
Nonmajor Funds	156,253	(610)	155,643
Total Enterprise Funds	295,044	(1,238)	293,806
Fund Net Position: Governmental Activities			
Internal Service Funds	139,222	(7,874)	131,348
Total Internal Service Funds	$ 139,222	(7,874)	131,348

General Budget Policies

An operating budget is adopted each fiscal year by the Board of Supervisors for the governmental funds. The annual resolution adopts the budget at the object level of expenditures within departments. Annual budgets are not required to be adopted for the Tobacco Securitization Joint Special Revenue Fund; and the Debt Service and Capital Projects Funds (other governmental funds). Please refer to the note to the required supplementary information for more details regarding the County's general budget policies.

Fund Balance

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. These classifications include: nonspendable; restricted; and the unrestricted classifications of committed, assigned and unassigned. When both restricted and unrestricted resources are available for use, fund balance is generally depleted by restricted resources first, followed by unrestricted resources in the following order: committed, assigned and unassigned. The fund balance classifications are defined as follows:

Nonspendable **fund balance** - amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

Restricted **fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed **fund balance** - amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Supervisors. The Board of Supervisors may establish fund balance commitments by adoption of an ordinance, resolution, or formal board action memorialized by minute orders as may be required by law. All are equally binding. Those committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned **fund balance** - amounts that are constrained by the County's *intent* to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the highest level of decision making authority (the Board of Supervisors), or by a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. This intent is expressed by the Board of Supervisors approval of the use of fund balance to fund non-capital related expenditures and via action taken by the Board of Supervisors on November 5, 2013, which provides that fund balance may be committed by the Board and/or assigned by the Chief Administrative Officer for specific purposes.

Unassigned **fund balance** - the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

Net Position

Net investment in capital assets - consists of capital assets net of accumulated depreciation reduced by the outstanding principal of capital related debt (adjusted by any unamortized premiums, discounts, losses and gains on refunding of debt, and unspent proceeds related to debt), incurred by the County to buy or construct, and lease capital assets shown in the statement of net position. Capital assets cannot readily be sold and converted to cash.

Restricted net position - consists of restricted assets reduced by liabilities related to those assets. Constraints placed on net position are externally

imposed by creditors, grantors, contributors or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the government to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation.

Unrestricted net position - consists of net position that does not meet the definition of net investment in capital assets or restricted net position.

Indirect Costs

County indirect costs are allocated to benefiting departments and are included in the program expense reported for individual functions and activities. Cost allocations are based on the annual *County-wide Cost Allocation Plan* which is prepared in accordance with Federal Office of Management and Budget (OMB) 2 CFR 200 Uniform Guidance.

Use of Estimates

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE 2
Reconciliation of Government-Wide and Fund Financial Statements
Balance Sheet/Statement of Net Position

Explanations of certain differences between the governmental funds balance sheet and the government-wide statement of net position are detailed below:

Table 4
Governmental Funds Balance Sheet / Government-Wide Statement of Net Position Reconciliation
At June 30, 2025

Long-term liabilities, such as bonds, notes, loans payable, financed purchases, leases, claims and judgments, compensated absences, landfill postclosure, pollution remediation, net pension liability, and net OPEB liability, are not due and payable in the current period and, therefore, are not reported in the funds. The details of this $6,259,390 difference are as follows:		
Bonds, notes and loans payable:		
Certificates of participation and lease revenue bonds	$	351,065
Taxable pension obligation bonds		140,370
Tobacco settlement asset-backed bonds		430,741
Loans - non-internal service funds		2,041
Unamortized issuance premiums (to be amortized as interest expense)		91,017
Financed purchases - non-internal service funds		6,188
Compensated absences - non-internal service funds		509,141
Leases - non-internal service funds		233,406
Subscriptions - non-internal service funds		26,056
Landfill postclosure - San Marcos landfill		11,694
Pollution remediation		4,138
Subtotal	$	1,805,857
Net pension liability - non-internal service funds		4,442,219
Net OPEB liability - non-internal service funds		11,314
Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities	$	6,259,390
Internal Service Funds. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are included in governmental activities in the statement of net position. The details of this $135,176 difference are as follows:		
Net position of the internal service funds	$	136,426
Less: Internal payable representing charges in excess of cost to business-type activities - prior years		(1,474)
Plus: Internal payable representing charges less than cost to business-type activities - current year		224
Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities	$	135,176

Statement of Revenues, Expenditures, and Changes in Fund Balances/Statement of Activities

Explanations of certain differences between the governmental funds statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities are detailed below:

Table 5
Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities Reconciliation
For the Year Ended June 30, 2025

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. The details of this $186,250 difference are as follows:		
Capital outlay	$	421,816
Depreciation/amortization expense		(235,566)
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position - governmental activities	$	186,250
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position. The details of this $16,756 difference are as follows:		
The proceeds from the sale of capital assets provide current financial resources but have no effect on net position	$	(10,379)
The gain on the disposal of capital assets does not affect current financial resources but increases net position		5,132
The loss on the disposal of capital assets does not affect current financial resources but decreases net position		(13,757)
Donations of assets to the County do not provide current financial resources but increase net position		35,760
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position - governmental activities	$	16,756
The issuance of long-term debt (e.g., bonds, notes, loans, financed purchases, and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of this $107,805 difference are as follows:		
Debt issued or incurred:		
Refunding bonds issued	$	(31,090)
Premiums		(2,191)
Payment to refunded bond escrow agent		44,909
Leases		(16,452)
Subscriptions		(24,415)
Principal payments		96,085
Financed purchase payments		2,539
Lease payments		47,701
Lease modifications		(20,719)
Subscription payments		11,012
Subscription modifications		163
Termination of Subscription gain/(loss)		263
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position - governmental activities	$	107,805

Continued on next page

Table 5
Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities Reconciliation
For the Year Ended June 30, 2025
(Continued)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. The details of this $(870,869) difference are as follows:		
Change in net pension liability, deferred inflows of resources and deferred outflows of resources	$	(843,586)
Change in net OPEB liability, deferred inflows of resources and deferred outflows of resources		12,160
Compensated absences		(37,956)
Accrued interest		1,819
Accretion of capital appreciation bonds		(8,864)
Amortization of premiums		6,709
Amortization of gain on refundings		811
Amortization of loss on refundings		(1,962)
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position - governmental activities	$	(870,869)
Internal Service Funds. The net revenue (or expense) of certain activities of internal service funds is reported with governmental activities. The details of this $5,302 difference are as follows:		
Change in net position of the internal service funds	$	5,078
Plus: Gain from charges to business activities		224
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at change in net position - governmental activities	$	5,302

NOTE 3
Deposits and Investments

The Treasurer is responsible for authorizing all County bank accounts and pursuant to Government Code Sections 27000.1 - 27000.5, 27130 - 27137, and 53600 - 53686 is responsible for conducting County investment activities of the County's investment pool (the "Pool") as well as various individual investment accounts outside of the Pool. Additionally, the Treasurer has oversight responsibilities for investments with fiscal agents.

The Pool is a County sponsored "external investment pool" wherein moneys of the County and other legally separate external entities, which are not part of the County Reporting Entity, are commingled (pooled) and invested on the participants' behalf.

Pursuant to Sections 27130-27137 of the California Government Code, the Board of Supervisors has established the Treasury Oversight Committee (TOC) which monitors and reviews the Investment Policy. The TOC consists of three Ex-officio positions of the County, a Board of Supervisor's representative, and five members of the public, representing a City Official, a Special District Official, a School Official, and two members of the public having expertise in public finance per Government Code. The investment policy requires a financial audit to be conducted annually on a fiscal year basis, which includes limited tests of compliance with laws and regulations, with the duty of the TOC to review the audit. The Pool is not registered with the Securities and Exchange Commission (SEC) as an investment company. The Pool does not have any legally binding guarantees of share values.

A separately issued annual financial report for the Pool can be obtained from the Treasurer-Tax Collector at 1600 Pacific Highway, Room 112, San Diego, California, 92101 and can also be accessed at http://www.sdttc.com.

Total pooled cash and investments totaled $16.505 billion consisting of: $16.483 billion investments in the County pool; $18.216 million in deposits; $4.028 million of collections in transit; and, $500 thousand in imprest cash.

Deposits

Government Code Section 53652 et. seq. and the Treasurer's Pool Investment Policy (Pool Policy) prescribe the amount of collateral that is required to secure the deposit of public funds.

Federal Deposit Insurance Corporation (FDIC) insurance is available for funds deposited at any one insured depository institution for up to a maximum of $250 thousand for demand deposits and up to a maximum of $250 thousand for time and savings deposits. The aforementioned Government Code and Pool Policy require that depositories collateralize public funds with securities having a market value of at least 10% in excess of the total amount of the deposits. These securities shall be placed in the institution's pooled collateral account and monitored by the State Treasurer of California or a mutually agreed upon third party custodian bank.

Custodial Credit Risk - Deposits

The custodial credit risk for deposits is the risk that the County will not be able to recover deposits that are in the possession of an outside party. Deposits are exposed to custodial credit risk if they are not insured or collateralized; or collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent, but not in the government's name.

The Pool does not have a formal policy regarding sweep (deposit) accounts, but utilizes national or state chartered banks where amounts exceeding the FDIC insurance limit are invested in repurchase agreements that are collateralized by U.S. Treasury and Federal Agency securities equal to or greater than the deposit amount in accordance with California Government Code.

California Government Code Section 53652 et. seq. requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. At June 30, 2025, the County's deposits were not exposed to custodial credit risk, as these deposits were either covered by FDIC insurance or collateralized with securities held by a named agent depository except as noted below:

a. Cash in banks is defined as short-term, highly liquid deposits with an original maturity of three months or less. Deposits consist of cash in banks. At year-end, the Pool maintained accounts in JPMorgan Chase Bank, N.A. and U.S. Bank, N.A. The carrying amount of the Pool's deposits was $18.216 million, and the bank balance at June 30, 2025 was $14.843 million. The difference between the carrying amount and the bank balance includes temporary reconciling items such as outstanding checks and deposits in transit. Of the bank balance, $250 thousand was covered by federal deposit insurance and $14.593 million was collateralized with securities held by a depository agent on behalf of the Pool, or held in trust at US Bank, as required by California Government Code Section 53656. The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. Also, a financial institution may, in accordance with the California Government Code, secure local agency deposits using first trust deed mortgages; however, the fair value of the first trust deed mortgages collateral must be at least 150% of the total amount deposited.

b. The carrying amount of demand deposits with Fiscal Agents (outside of the Pool), other than demand deposits of the San Diego County Employees Retirement Association, was $452.184 million and the bank balance per various financial institutions was $453.798 million. Of the total bank balance, $784 thousand was covered by federal deposit insurance; and $453.014 million was collateralized by a named agent depository.

Investments

Government Code Section 53601 governs the types of investments that may be purchased and makes certain restrictions on investment maturity, maximum portfolio percentages, term, value, credit quality and timing to minimize the risk of loss.

Permissible types of investments and financial instruments include: U.S. treasuries, U.S. Federal agencies, local agency obligations, banker's acceptances, repurchase and reverse repurchase agreements, collateralized certificates of deposit, commercial paper, corporate medium-term notes, negotiable certificates of deposit, pass-through mortgage securities, supranationals, and money market mutual funds.

Investments in the Pool are stated at fair value in accordance with GASB Statement No. 72. Securities, which are traded on a national exchange, are valued at the last reported sales price at current exchange rates. Institutional money market mutual funds are carried at portfolio book value (net asset value). All purchases of investments are accounted for on a trade-date basis.

Unrealized gains or losses of securities are determined by taking the difference between amortized cost and the fair value of investments. The calculation of realized gains and losses is independent of the calculation of the net change in the fair value of investments. Realized gains and losses on investments that were held in more than one fiscal year and sold in the current year were included as a change in the fair value of investments reported in the prior year(s) and the current year.

In addition to the above, the Board annually adopts a Pooled Money Fund Investment Policy. This policy is based on the criteria in Government Code Section 53601 but adds further specificity and restrictions to permitted investments.

No policies have been established for investments with fiscal agents, however, moneys held by trustees on behalf of the County may generally only be invested in permitted investments specified in trustee or indenture agreements.

In conjunction with the discussion below concerning investment risks, please refer to **Tables 8** and **9,** respectively, which provide details on pooled investments and those held with fiscal agents at fiscal year-end. Additionally, **Table 11** provides a comparison of Pool policy restrictions with Government Code Section 53601 requirements.

Interest Rate Risk - Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates.

To mitigate the effect of interest rate risk, the Pool maintains a laddered portfolio in compliance with the Investment Policy, which requires at least 15% of securities to mature within 90 days and at least 35% of securities to mature within one year. In addition, the Pool limits the maximum effective duration of the portfolio to two years. As of June 30, 2025, the Pool was in full compliance with all provisions of the Investment Policy and the California Government Code. Actual weighted average days to maturity by investment type is presented in **Table 8**.

California Government Code Section 53601 indicates that when there is no specific limitation on the term or remaining maturity at the time of the investment, then no investment shall be made in any security, other than a security underlying a repurchase or reverse repurchase agreement or securities lending agreement authorized by this section, that at the time of the investment has a term remaining to maturity in excess of five years, unless the legislative body has granted express authority to make that investment either specifically or as a part of an investment program approved by the legislative body no less than three months prior to the investment.

Generally, investments with fiscal agents are structured in such a way that securities mature at the times and in the amounts that are necessary to meet scheduled expenditures and withdrawals.

Credit Risk - Investments

Credit risk is the risk that an issuer or other counterparty to an investment may not fulfill its obligations.

The Pool's Investment Policy, which is more restrictive than the Government Code, places a minimum standard on the ratings of investments held in the Pool. Investments in securities other than those guaranteed by the U.S. Treasury or Government Sponsored Enterprises must have a credit rating of no less than "A" for long-term or "F1" for short-term. Nonrated securities include sweep accounts and repurchase agreements. Sweep accounts and collateralized certificates of deposit must be FDIC insured and collateralized with securities held by a named agent of the depository. Repurchase agreements are collateralized by securities, authorized by California Government Code Section 53601, having a market value of at least 102% of the amount of the repurchase agreement. The Pool did not have any repurchase agreements in its portfolio as of June 30, 2025.

Credit quality based on Fitch's Fund Credit Quality Rating is noted below and in **Table 8**.

Table 6
Fitch Investment Rating

	Investment Pool Rating at June 30, 2025	Minimum Pool Investment Policy Ratings at Time of Purchase
Overall credit rating	AAAf/S1	
Short-term		F1
Long-term		A

Concentration of Credit Risk - Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. This occurs when there is a lack of diversification or having too much invested in a few individual issuers.

As disclosed in **Table 11**, the Treasury maintains investment policies that establish thresholds for holdings of individual securities. The Pool did not have any holdings meeting or exceeding the allowable threshold levels as of June 30, 2025.

The Pool's holdings of Federal National Mortgage Association (FNMA) and Federal Home Loan Mortgage Corporation (FHLMC) securities are issued by agencies that remain under conservatorship by the Director of the Federal Housing Agency. The U.S. government does not guarantee, directly or indirectly, the securities of the Federal Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB), FNMA, FHLMC, or the Tennessee Valley Authority.

The following issuers exceeded the 5 percent threshold of the total fair value of the County Pool's investments as of June 30, 2025: Federal Home Loan Banks (10.00%); and Inter-American Development Bank (6.63%).

No general policies have been established for investments with fiscal agents, to limit the amount of exposure to any one single issuer, however, moneys held by trustees on behalf of the County may generally only be invested in permitted investments specified in trustee or indenture agreements. Instruments in any one issuer that represent 5% or more of the County investments with fiscal agents by individual major fund or nonmajor funds in the aggregate at June 30, 2025 are shown in **Table 7**. Any investments explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from **Table 7**. Percentages by issuer for pooled investments are noted in **Table 8**.

Table 7
Concentration of Credit Risk - Investments With Fiscal Agents

Issuer	Tobacco Endowment Fund	Percent
State of Florida	$ 13,650	6%
State of Georgia	26,044	12%
State of Maryland	26,328	12%
State of Minnesota	25,743	12%
State of Ohio	18,415	8%
State of Washington	17,141	8%

Custodial Credit Risk - Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the government's name.

The Investment Policy requires that securities purchased from any bank or dealer including appropriate collateral (as defined by California State Law), not insured by FDIC, shall be placed with an independent third party for custodial safekeeping. Securities purchased by the Pool are held by a third-party custodian, The Northern Trust Company, in their trust department to mitigate custodial credit risk.

Table 8
Pooled Investments
At June 30, 2025

	Fair Value	Book Value	Interest Rate Range	Maturity Range	Weighted Avergage Maturity (in days)	NRSRO Rating	%of Portfolio
U.S. Government Agencies:							
Federal Agricultural Mortgage Corporation (FAMC)	$ 481,056	478,681	3.77% - 5.19%	7/27 - 1/30	1115	AA+	2.92%
Federal Farm Credit Bank (FFCB)	603,094	610,325	.46% - 4.97%	9/25 - 6/30	790	AA+	3.66%
Federal Home Loan Bank (FHLB)	1,692,468	1,709,173	0% - 5.01%	8/25 - 2/30	438	AA+ or F1+	10.27%
Federal Home Loan Mortgage Corporation (FHLMC)	185,484	187,124	0.37% - 4.62%	9/25 - 9/28	354	AA+	1.13%
Federal National Mortgage Association (FNMA)	582,271	586,394	0.5% - 4.7%	7/25 - 2/30	348	AA+	3.53%
Tennessee Valley Authority (TVA)	68,914	68,398	3.87% - 7.12%	3/28 - 5/30	1483	AA+	0.42%
U.S. Treasury Notes	3,928,771	3,921,625	0% - 4.75%	7/25 - 5/30	805	AA+ or F1+	23.83%
Pass-through Securities	758,430	753,238	.68% - 5.78%	8/25 - 6/29	1037	AAA or NR	4.60%
Supranationals	2,366,589	2,346,066	0.37% - 4.87%	7/25 - 3/30	1136	AAA or NA	14.36%
Commercial Paper	1,396,078	1,396,270	0.00%	7/25 - 2/26	47	F1 to F1+	8.47%
Local Government Investment Pools	249,576	249,576	4.43%	N/A	0	NA	1.51%
Money Market Mutual Funds	567,000	567,000	4.21% - 4.26%	N/A	0	AAA or NA	3.44%
Municipal Bonds	465,360	463,175	0.66% - 5.50%	8/25 - 6/30	718	AA- to AAA, or NA	2.82%
Negotiable Certificates of Deposit	2,993,588	2,994,000	4.14% - 5.15%	7/25 - 2/26	97	F1+ or NA	18.16%
Medium-Term Notes	144,517	144,079	2.05% - 5.61%	9/25 - 5/28	423	AA- to AA, or NA	0.88%
Total investments	$ 16,483,196	16,475,124			577		100%

Table 9
Investments with Fiscal Agents
At June 30, 2025

	Fair Value	Interest Rate Range	Maturity Range	Weighted Average Maturity (days)	S&P Rating	% of Portfolio
County investments with fiscal agents						
Unrestricted:						
Fixed income tax exempt bonds	$ 2,052	5.00%	9/27	807	A+	0.70%
Fixed income tax exempt bonds	9,593	5.00%	10/29 - 11/30	1774	AA	3.25%
Fixed income tax exempt bonds	4,854	5.00%	1/26 - 12/26	335	AA-	1.65%
Fixed income tax exempt bonds	22,069	5.00%	7/25 - 8/36	2932	AA+	7.48%
Fixed income tax exempt bonds	149,552	2% - 5%	12/25 - 8/35	2194	AAA	50.70%
Fixed income tax exempt bonds	2,216	5.00%	7/30	1827	NR	0.75%
Money market mutual funds	31,000	1.30%	7/25	6	AAAm	10.51%
Subtotal	221,336					
Restricted:						
Money market mutual funds	57,132	3.86% - 4.27%	7/25 - 8/25	25 - 48	AAAm	19.37%
State and local government securities	16,498	4.40% - 4.81%	7/25 - 10/26	201	NR	5.59%
Subtotal	73,630					
Total County investments with fiscal agents	294,966					100.00%
Private Purpose investments:						
Money market mutual funds	985	3.97% - 4.00%	8/25	40	AAAm	100.00%
Total Private Purpose investments	985					100.00%
Custodial funds investments:						
Money market mutual funds	6,882	3.98%	7/25	25	AAAm	100.00%
Total Custodial funds investments	6,882					100.00%
Total investments with fiscal agents	$ 302,833					

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by GASB 72. These principles recognize a three-tiered fair value hierarchy, as follows:

Level 1: Investments reflect prices quoted in active markets for identical assets;

Level 2: Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active; and,

Level 3: Investments reflect prices based upon unobservable sources.

None of the County's investments are valued using Level 1 and Level 3 inputs.

The Pool uses the market approach as a valuation technique in the application of GASB 72. This method uses prices and other relevant information generated by market transactions involving identical or comparable assets or groups of assets.

Total pooled investments as of June 30, 2025, were valued at $16.483 billion. The fair value of pooled investments categorized according to GASB 72 fair value hierarchy totaled $15.667 billion, and are all classified as Level 2. Money market mutual funds totaling $567.0 million, are valued at net asset value - $1 per share (amortized cost) and local government investment pool funds, totaling $249.6 million, are not subject to the fair value hierarchy.

Total investments with fiscal agents as of June 30, 2025, were valued at $302.8 million. The fair value of investments with fiscal agents according to the GASB 72 fair value hierarchy totaled $190.3 million, and are all classified as Level 2. Fixed income tax exempt bonds were valued using matrix pricing, which is consistent with the market approach. The matrix pricing technique is used to value some types of financial instruments, such as debt securities, without relying exclusively on quoted prices for the specific securities. Instead, matrix pricing relies on the securities' relationship to other benchmark quoted securities. The following investments have a remaining maturity at the

time of purchase of one year or less, are held by fiscal agents outside of the County's Pool, and are measured at amortized cost: Money market mutual funds, $96.0 million, together with the state and local securities totaling $16.5 million, are not subject to the fair value hierarchy.

Table 10 summarizes pooled investments' and investments with fiscal agents' recurring fair value measurements and the fair value hierarchy as of June 30, 2025.

Table 10
Pooled Investments and Investments with Fiscal Agents By Fair Value Level

			Fair Value Measurements Using		
		June 30, 2025	Quoted Prices In Active Markets For Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Pooled investments by fair value level					
Pass-Through Securities	$	758,430		758,430	
Commercial Paper		1,396,078		1,396,078	
Negotiable Certificates of Deposit		2,993,589		2,993,589	
Municipal Bonds		465,360		465,360	
Medium-Term Notes		144,517		144,517	
Supranationals		2,366,589		2,366,589	
U.S. Government Agencies		3,613,286		3,613,286	
U.S. Treasury Notes		3,928,771		3,928,771	
Total pooled investments by fair value level		15,666,620		15,666,620	
Pooled investments not subject to the fair value hierarchy					
Money Market Mutual Funds		567,000			
Local Government Investment Pools		249,576			
Total pooled investments		16,483,196			
Investments with fiscal agents by fair value level					
Fixed Income Tax Exempt Bonds		190,336		190,336	
Total investments with fiscal agents by fair value level				190,336	
Investments with fiscal agents not subject to the fair value hierarchy					
Money Market Mutual Funds		95,999			
State and local government securities		16,498			
Total investments with fiscal agents not subject to the fair value hierarchy		112,497			
Total investments with fiscal agents	$	302,833			

Table 11
Investment Pool Policy Restrictions versus California Government (Gov) Code Section 53601 Requirements

	Maximum Maturity		Maximum % of Portfolio		Maximum % with One Issuer		Minimum Rating	
Investment Type	Gov. Code	Pool Policy	Gov. Code	Pool Policy	Gov. Code	Pool Policy	Gov. Code	Pool Policy
U.S. Treasury Obligations	5 years	5 years	None	None	None	None	None	None
Agency Obligations	5 years	5 years	None	None	None	35%	None	None
Local Agency and State Obligations (1)	5 years	5 years	None	30%	None	10%	None	A
Bankers' Acceptances	180 days	180 days	40%	40%	30%	5%	None	A-1
Commercial paper (2) (3)	270 days	270 days	40%	40%	10%	10%	A-1	A-1
Negotiable Certificates of Deposit (1) (3)	5 years	5 years	30%	30%	30%	10%	None	A-1/A
Repurchase Agreements (4)	1 year	1 year	None	40%	None	None	None	None
Reverse Repurchase Agreements	92 days	92 days	20%	20%	20%	10%	None	None
Securities Lending	92 days	92 days	20%	20%	20%	10%	None	None
Medium-Term Notes (1) (3)	5 years	5 years	30%	30%	30%	10%	A	A
Collateralized Certificates of Deposit (5)	N/A	13 months	None	5%	None	5%	None	None
FDIC & NCUA Insured Deposit Accounts	N/A	13 months	None	5%	None	5%	None	None
Covered Call Option/Put Option	N/A	90 days	None	10%	None	None	None	None
Money Market Mutual Funds (6)	N/A	N/A	20%	20%	10%	10%	AAAm	AAAm
Local Government Investment Pools (LGIP)	N/A	N/A	None	5%	None	5%	AAAm	AAAm
Local Agency Investment Fund (LAIF) (7)	N/A	N/A	None	5%	None	None	None	None
Pass-Through Securities	5 years	5 years	20%	20%	20%	10%	AA	AA
Supranationals (8)	5 years	5 years	30%	30%	30%	10%	AA	AA

(1) For securities with maturities of 13 months or less, the rating must be in the highest short-term rating category (without regard to qualification of such rating symbol such as "+" or "-") by at least one Nationally Recognized Statistical Rating Organization (NRSRO). For securities with maturities greater than 13 months, the rating must be "A" or higher by at least one NRSRO.

(2) Government Code Section 53635(a)(1-2) specifies percentage limitations for this security type for county investment pools.

(3) Maximum Exposure Per Issuer - The maximum exposure to a single issuer shall be 10% of the fund value, inclusive of any other non-Commercial Paper, Medium-Term Notes, or Negotiable CD Investments.

(4) Maximum Exposure Per Broker/Dealer – The maximum exposure to a single Repurchase Agreement (RP) broker/dealer shall be 10% of the portfolio value when the dollar-weighted average maturity is greater than five days or 15% of the portfolio when the dollar-weighted maturity is five days or less.

(5) Institutions at or above the highest short-term rating category (without regard to qualifications of such rating symbol such as "+" or "-") by at least one NRSRO may pledge mortgage-based collateral for County deposits.

(6) Money Market Mutual Fund ratings must be in the highest rating category by at least two NRSROs.

(7) Local Agency Investment Fund (LAIF) is an unrated fund.

(8) The following institutions are considered 'Supranationals": International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC) and Inter-American Development Bank (IADB).

NOTE 4
Restricted Assets

Restricted assets include monies or other resources required to be set aside to repay principal and interest under debt covenants; and to comply with other legal or contractual requirements. For fiscal year 2025 restricted assets were as follows:

Table 12
Restricted Assets

Fund	Legal or Contractual Requirements	Debt Covenants
General Fund	$ 194	
Nonmajor Governmental Funds:		
Harmony Grove Community Facilities District - Special Revenue Fund		5
Housing Authority - Other Special Revenue Funds	335	
Capital Outlay Fund	259	
SANCAL Capital Project Fund		23,921
Tobacco Securitization Joint Special Revenue Fund		32,990
SANCAL Non-Capital Project Fund		3,585
Pension Obligation Bonds Debt Service Fund		592
SANCAL Debt Service Fund		12,295
San Diego Regional Building Authority Debt Service Fund		242

NOTE 5
Receivables

Details of receivables reported in the government-wide Statement of Net Position are presented in **Table 13**. Amounts that are not expected to be collected within the next fiscal year are identified below.

Due from Other Governmental Agencies - Governmental activities - $11.520 million:

This amount includes: $9.192 million in Senate Bill (SB) 90 cost reimbursements due to the County for the provision of State mandated programs mostly for Absentee Ballots and Sexually Violent Predators. The State Constitution requires reimbursement for these costs and interest will accrue on the reimbursement claims until they are paid according to Government Code Section 17617; and, $2.328 million is the balance owed to the County from participating agencies that financed their portion of the shared infrastructure costs for the Regional Communications System (RCS) NextGen Project upgrade.

Loans - Governmental activities - $343.193 million:

This amount includes: $251.737 million in housing rehabilitation loan programs for low-income or special needs residents, and loans for low income housing down payments; $29.003 million in community development block grant loans; $13.786 million owed to the Housing Authority - Low and Moderate Income Housing Asset Fund for Affordable Housing Development and Single-Family Rehabilitation Loans; $34.579 million in interest receivable on housing long term loans; $3.885 million in low income housing developer loans; $4.069 million in COVID-19 Small Business Loan Receivable; $4.604 million in Edgemoor Development Fund land sale notes receivable; $1.145 million owed to the General Fund from the County of San Diego Successor Agency Private Purpose Trust Fund as a result of a loan to provide funding for project improvements for the Upper San Diego River Project; and $290 thousand owed to the County Low and Moderate Income Housing Asset Fund (CLMIHAF) from the County of San Diego Successor Agency Private Purpose Trust Fund as a result of the Airport Enterprise Fund transferring its twenty percent outstanding loan principal balance to the CLMIHAF mandated by California Health and Safety Code 34191.4. At the fund level, in the General Fund and the CLMIHAF, these loans are presented as "Due From Other Funds". See Note 8 to the financial statements, "Interfund Balances". The remaining balance represents various other loans totaling $95 thousand.

Loans- Business-type activities- $2.611 million:

This amount includes $24 thousand in Airport Enterprise Fund (AEF) loans to Airport lessees for the purchase of AEF reversionary interests in leasehold improvements existing at the expiration of previous leases; and $2.587 million owed to the AEF from the County of San Diego Successor Agency Private Purpose Trust Fund as a result of a loan to fund airport projects. In the Airport Enterprise Fund, this loan is presented as "Due From Other Funds". See Note 8 to the financial statements, "Interfund Balances".

Table 13
Receivables
Primary Government and Discretely Presented Component Unit
At June 30, 2025

		Accounts	Investment Earnings	Due From Other Government Agencies	Loans	Other	Total Receivables	Allowance For Doubtful Accounts	Receivables Net
Governmental activities:									
General Fund	$	74,292	38,473	928,587	280,737	1,373	1,323,462		1,323,462
Public Safety Fund				69,353			69,353		69,353
Tobacco Endowment Fund			2,922				2,922		2,922
Other Governmental Funds		31,944	16,128	144,796	26,442	545	219,855	(6,353)	213,502
Internal Service Funds			6,050	821		15	6,886		6,886
Total governmental activities - fund level	$	106,236	63,573	1,143,557	307,179	1,933	1,622,478	(6,353)	1,616,125
Add: loan receivable from the County of San Diego Successor Agency Private Purpose Trust Fund					1,435		1,435		1,435
Add: interest receivable on housing long-term loans					34,579		34,579		34,579
Less: Due from Component Unit						(97)	(97)		(97)
Total governmental activities - Statement of Net Position	$	106,236	63,573	1,143,557	343,193	1,836	1,658,395	(6,353)	1,652,042
Business-type activities:									
Airport Fund		1,741	411	549	24		2,725		2,725
Other Enterprise Funds		795	1,238	120			2,153		2,153
Total Enterprise Funds	$	2,536	1,649	669	24		4,878		4,878
Add: loan receivable from the County of San Diego Successor Agency Private Purpose Trust Fund					2,587		2,587		2,587
Total business-type activities - Statement of Net Position	$	2,536	1,649	669	2,611		7,465		7,465
Component Unit:									
First 5 Commission of San Diego	$	238	326	2,650		476	3,690		3,690

NOTE 6

County Property on Lease to Others

As of June 30, 2025, the County's lease receivables totaled $240.5 million - consisting of $237.1 million in land and $3.4 million in buildings. The details are shown in the table below:

Table 14
County Property on Lease to Others

	Land Lease	Building Lease	Building Sublease	Total Building Lease	Total Land and Building	Original Lease Terms (In Years)	Remaining Lease Terms (In Years)	Interest Rate(s)
Governmental Activities	$ 11,689				11,689	2 to 99	2 to 98	1.57% to 3.86%
Governmental Activities		2,108		2,108	2,108	1 to 31	<1 to 29	0.35% to 3.57%
Governmental Activities			660	660	660	4 to 9	1 to 5	0.51% to 0.99%
Subtotal	11,689			2,768	14,457			
Business-Type Activities	225,448				225,448	6 to 54	4 to 48	1.37% to 4.24%
Business-Type Activities		658		658	658	44	15	1.57%
Subtotal	225,448			658	226,106			
Total	$ 237,137			3,426	240,563			

Interest rates on all leases are calculated using the appropriate rate under the Bloomberg Valuation Service (BVAL) Municipal AAA curve. During fiscal year 2025, the County recognized $11 million in lease revenue, $4 million in interest revenue, and variable payments of $1.4 million.

The annual future lease payments expected to be received are presented in **Table 15**.

Table 15
Leases to Maturity

Fiscal Year		Principal	Interest	Total
Governmental Activities:				
2026	$	1,158	230	1,388
2027		651	218	869
2028		623	209	832
2029		547	199	746
2030		528	190	718
2031-2035		1,843	849	2,692
2036-2040		1,755	707	2,462
2041-2045		1,933	550	2,483
2046-2050		2,062	375	2,437
2051-2055		2,072	192	2,264
2056-2060		1,113	44	1,157
2061-2065		172	6	178
Total		14,457	3,769	18,226
Business-Type Activities:				
2026	$	6,630	4,500	11,130
2027		6,803	4,374	11,177
2028		7,046	4,205	11,251
2029		7,389	3,903	11,292
2030		7,182	3,764	10,946
2031-2035		36,264	16,698	52,962
2036-2040		35,841	13,040	48,881
2041-2045		31,000	9,578	40,578
2046-2050		27,363	6,382	33,745
2051-2055		20,092	3,959	24,051
2056-2060		15,461	2,595	18,056
2061-2065		15,883	1,350	17,233
2066-2070		7,106	367	7,473
2071-2075		2,046	42	2,088
Total		226,106	74,757	300,863
Grand Total	$	240,563	78,526	319,089

Regulated Leases

The County has one aeronautical lease agreement with American Airlines at McClellan-Palomar Airport qualifying as regulated lease. This lease generates revenue from base rent and from fees. The revenue generated by this lease is not included in the measurement of lease receivables, in accordance with the requirements of GASB Statement No. 87. The County recognized $49,333 in fees revenue during the fiscal year 2024-2025 and has a remaining term to expire on February 12, 2027. Over the remaining lease term the minimum payments expected to be received total $371,674 as shown in **Table 16**.

Table 16
Regulated Leases to Maturity

Fiscal Year		Expected Minimum Payments		
		Rent	Fees	Total
2026	$	33,993	172,939	206,932
2027		56,655	108,087	164,742
Total	$	90,648	281,026	371,674

NOTE 7
Capital Assets
Changes in Capital Assets

Increases and decreases in the County's capital assets for governmental and business-type activities during the fiscal year were as follows:

Table 17
Capital Assets - Governmental Activities

		Beginning Balance at July 1, 2024	Increases	Decreases	Ending Balance at June 30, 2025
Capital assets, not being depreciated/amortized:					
Land	$	553,293	15,845		569,138
Easements		9,833			9,833
Construction in progress		602,899	266,203	(386,061)	483,041
Total capital assets, not being depreciated/amortized		1,166,025	282,048	(386,061)	1,062,012
Capital assets, being depreciated/amortized:					
Buildings and improvements		2,611,924	362,596	(5,076)	2,969,444
Equipment		506,596	64,866	(44,698)	526,764
Software		176,873	7,870	(41,100)	143,643
Road infrastructure		3,099,957	94,703		3,194,660
Bridge infrastructure		103,212	2,346		105,558
Right-to-use Assets:					
Right-to-use land (1)		53,818		(10,368)	43,450
Right-to-use buildings and improvements (1)		314,968	39,159	(1,596)	352,531
Right-to-use equipment		2,538	1,139	(658)	3,019
Subscription Assets (1)		20,990	24,198	(1,177)	44,011
Total capital assets, being depreciated/amortized		6,890,876	596,877	(104,673)	7,383,080
Less accumulated depreciation/amortization for:					
Buildings and improvements		(879,410)	(73,030)	3,688	(948,752)
Equipment		(292,396)	(38,861)	42,244	(289,013)
Software		(125,876)	(15,826)	40,444	(101,258)
Road infrastructure		(1,994,454)	(74,413)		(2,068,867)
Bridge infrastructure		(36,376)	(2,009)		(38,385)
Right-to-use Assets:					
Right-to-use land		(3,955)	(1,148)		(5,103)
Right-to-use buildings and improvements		(133,128)	(40,733)	1,596	(172,265)
Right-to-use equipment		(1,854)	(1,102)	658	(2,298)
Subscription Assets		(7,968)	(9,099)	1,106	(15,961)
Total accumulated depreciation/amortization		(3,475,417)	(256,221)	89,736	(3,641,902)
Total capital assets, being depreciated/amortized, net		3,415,459	340,656	(14,937)	3,741,178
Governmental activities capital assets, net	$	4,581,484	622,704	(400,998)	4,803,190

(1) These rows include modifications to right-to-use land, right-to-use buildings and improvements, right-to-use equipment, and subscription assets.

Table 18
Capital Assets - Business-type Activities

	Beginning Balance at July 1,2024	Increases	Decreases	Ending Balance at June 30,2025
Capital assets, not being depreciated/amortized:				
Land	$ 13,776			13,776
Construction in progress	12,879	14,033	(19,776)	7,136
Total capital assets, not being depreciated/amortized	26,655	14,033	(19,776)	20,912
Capital assets, being depreciated/amortized:				
Buildings and improvements	154,003	89		154,092
Equipment	8,228	65	(58)	8,235
Software	297			297
Road infrastructure	27,388	12,100		39,488
Sewer infrastructure	115,891	7,676		123,567
Right to Use Assets:				
Subscription Assets	342			342
Total capital assets, being depreciated/amortized:	306,149	19,930	(58)	326,021
Less accumulated depreciation/amortization for:				
Buildings and improvements	(73,289)	(3,237)		(76,526)
Equipment	(3,789)	(604)	58	(4,335)
Software	(295)			(295)
Road infrastructure	(5,992)	(1,037)		(7,029)
Sewer infrastructure	(61,435)	(2,275)		(63,710)
Right to Use Assets:				
Subscription Assets	(140)	(70)		(210)
Total accumulated depreciation/amortization	(144,940)	(7,223)	58	(152,105)
Total capital assets, being depreciated/amortized, net	161,209	12,707		173,916
Business-type activities capital assets, net	$ 187,864	26,740	(19,776)	194,828

Depreciation/Amortization

Depreciation/amortization expense was charged to governmental activities and business-type activities as shown below:

Table 19
Depreciation Expense - Governmental Activities

General government	$ 17,799
Public protection	57,525
Public ways and facilities	75,311
Health and sanitation	10,301
Public assistance	7,844
Education	3,541
Recreation and cultural	11,163
Internal Service Funds	20,655
Total	$ 204,139

Table 20
Amortization Expense - Governmental Activities

General Government	$ 8,991
Public protection	16,218
Public ways and facilities	186
Health and sanitation	4,930
Public assistance	21,098
Education	659
Total	$ 52,082

Table 21
Depreciation Expense - Business-type Activities

Airport Fund	$ 4,150
San Diego County Sanitation District Fund	2,901
Sanitation District - Other Fund	102
Total	$ 7,153

Table 22
Amortization Expense - Business-type Activities

San Diego County Sanitation District Fund	$ 70
Total	$ 70

Capital and Other Commitments

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting is used in the governmental funds. Encumbrances outstanding at year end do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year or years. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed, or assigned are included within committed or assigned fund balance, as appropriate.

At June 30, 2025, the County General Fund's outstanding encumbrances totaled $870.228 million; the Public Safety Fund's outstanding encumbrances totaled $733 thousand; and, Nonmajor governmental funds' outstanding encumbrances totaled $195.656 million.

At June 30, 2025, major contracts entered into for structures and improvements and other commitments within governmental activities and business-type activities are noted in **Table 23**.

Table 23
Capital Commitments
At June 30, 2025

		Remaining Commitments
Governmental Activities		
General Fund:		
Development of Integrated Property Tax System	$	7,190
Expansion and Reconfiguration of La Maestra Family Clinic		4,250
Subtotal		11,440
Nonmajor Governmental Funds:		
Improvement of County Roads and Bridges		46,947
Renovation of County Administration Center		32,790
Construction of San Diego County Animal Shelter		22,409
Land Acquisition and Improvements for San Luis Rey River Park (Moosa)		20,826
Renovation of Volunteers of America Substance Use Residential Treatment Services Facility		17,279
Construction of Calavo Park		16,389
Construction of Casa De Oro Library		12,723
Construction of East Region Crisis Stabilization Unit		10,843
Renovation of George Bailey Detention Facility		8,504
Major Systems Renovation of Hall of Justice		7,485
Construction of Mira Mesa Epicentre Youth and Community Center		7,466
Construction of County Public Health Laboratory		5,727
Renovation of Sheriff Ridgehaven Headquarters		4,352
Construction of Ramona Sheriff Station		2,847
Improvements at Tijuana River Valley Spooners Mesa		1,684
Upgrades to East Mesa Juvenile Detention Facility CCTV System		1,429
Expansion of 4S Ranch Library		1,267
Construction of Village View Park		1,236
Subtotal		222,203
Internal Service Funds:		
Vehicle Acquisitions		29,146
Subtotal		29,146
Governmental Activities Subtotal		262,789
Total	$	262,789

NOTE 8
Interfund Balances

Interfund balances at fiscal year-end consisted of the following amounts:

Table 24
Interfund Balances
At June 30, 2025

		DUE TO								
		General Fund	Public Safety	Tobacco Endowment	Other Governmental	Airport Fund	Other Enterprise	Internal Service	Private Purpose Trust Fund	Total
DUE FROM	General Fund	$	44,228	16,436	57,055	113	399	11,033	1,145	130,409
	Other Governmental	43,355	93		1,742	82	1,267	190	290	47,019
	Airport Fund				20				2,587	2,607
	Other Enterprise Funds	14			26		889			929
	Internal Service	47,929			3,291	126	150	4,985		56,481
	Total	$ 91,298	44,321	16,436	62,134	321	2,705	16,208	4,022	237,445

Descriptions of amounts not due to be repaid in the subsequent year are discussed below:

a) $1.145 million is due to the General Fund from the County of San Diego Successor Agency Private Purpose Trust Fund (Upper San Diego River Project) as a result of a loan to provide funding for Project improvements.

b) $2.587 million is due from the County of San Diego Successor Agency Private Purpose Trust Fund to the Airport Enterprise Fund as a result of a loan to fund airport projects.

c) $290 thousand is due from the County of San Diego Successor Agency Private Purpose Trust Fund to the County Low and Moderate Income Housing Asset Fund as a result of the Airport Enterprise Fund transferring its twenty percent outstanding loan principal balance to the County Low and Moderate Income Housing Asset Fund as mandated by California Health and Safety Code 34191.4.

For further discussion of the loans to the County of San Diego Successor Agency Private Purpose Trust Fund, refer to Note 34 to the financial statements, "County of San Diego Successor Agency Private Purpose Trust Fund for Assets of Former San Diego County Redevelopment Agency". Note that on the Statement of Net Position, the "Due from other funds" for the General Fund's $1.145 million Upper San Diego River Project loan and the "Due from other funds" for the County Low and Moderate Income Housing Asset fund's $290 thousand are included in the governmental activities' "Receivables, net". The "Due from other funds" for the $2.587 million Airport Enterprise Fund's airport projects loan, is included in the business-type activities' "Receivables, net". See Note 5 to the financial statements, "Receivables."

All remaining balances resulted from the time lag between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur; 2) transactions are recorded in the accounting system; and, 3) payments between funds are made.

NOTE 9
Interfund Transfers

Interfund transfers at fiscal year-end consisted of the following amounts:

Table 25
Transfers In/Transfers Out
At June 30, 2025

		TRANSFERS OUT							
		General Fund	Public Safety	Tobacco Endowment	Other Governmental	Airport Fund	Other Enterprise	Internal Service	Total
TRANSFERS IN	General Fund	$	399,759	29,615	13,810		909		444,093
	Other Governmental	303,704	175		10,307	143	3,088	2,798	320,215
	Other Enterprise	12,999							12,999
	Internal Service	12,856							12,856
	Total	$ 329,559	399,934	29,615	24,117	143	3,997	2,798	790,163

Transfers are used to: (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; and, (3) use unrestricted revenues collected in the General Fund to finance programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 10
Payables

Payables at fiscal year-end are shown below:

Table 26
Payables
At June 30, 2025

		Vendors	Aid to Other Individuals	Due to Other Government Agencies	Other	Total Payables
Governmental Activities:						
General Fund	$	257,230	6,654	30,297	37,320	331,501
Other Governmental Funds		47,258	81	2,009	5,519	54,867
Internal Service Funds		88,228	131	151	6,500	95,010
Total governmental activities		392,716	6,866	32,457	49,339	481,378
Business-type activities:						
Airport Fund		621	-		192	813
Other Enterprise Funds		659	-	-	138	797
Total Business-Type activities		1,280	-	-	330	1,610
Component Unit:						
First 5 Commission of San Diego	$	13,995	3	994	(3,872)	11,120

NOTE 11
Deferred Inflows of Resources: Unavailable Revenue

Table 27
Deferred Inflows of Resources - Non-pension
At June 30, 2025

Unavailable Revenue		General Fund	Other Governmental Funds	Total
Property and miscellaneous local taxes	$	70,397	1,040	71,437
Aid from other governmental agencies		295,432	120,655	416,087
Charges for services		50,059	-	50,059
Other		7,651	48,738	56,389
Total	$	423,539	170,433	593,972

A large portion of the Unavailable Revenue – aid from other governmental agencies consists primarily of $115.1 million in Federal Emergency Management Act funds, $101.5 million in Short Doyle Medi-Cal award, $120.7 million of TransNet one-half cent sales tax to be used for projects in the Road Fund, and $9.2 million of California Senate Bill 90 (SB 90) funds. In 1972, SB90 established a requirement that the State reimburse local government agencies for the costs of the new programs or increased levels of service on programs mandated by the State. Additionally, there are $56.6 million in Drug Medi-Cal administrative activities receivables, $10.8 million in Medi-Cal administrative activities for public health services, and $1.5 million in Epidemiology and Laboratory Capacity for Infectious Diseases receivable. The remaining $700 thousand represents various other unavailable aid from other governmental agencies.

Of the $56.4 million of Unavailable Revenue – other, approximately $13.5 million are tobacco settlement receivables, $24.2 million are low and moderate income housing assistance receivables, $4.6 million are for the Sheriff Regional Communication System upgrade project, $9.6 million are for Edgemoor development activities, approximately $1.3 million for interest receivable, and $3.1 million are for housing and community development activities. The remaining $100 thousand represents various other unavailable revenues.

Of the $50.1 million of Unavailable Revenue – charges for services, approximately $49.9 million is opioid settlement receivable. The remaining $200 thousand represents various charges for services unavailable revenues.

NOTE 12
Lease Obligations

As of June 30, 2025, the County's lease obligations totaled $233.4 million - consisting of $232.7 million in Real Property, ($39.2 million in land, and $193.5 million in buildings), and Personal Property - Equipment of $7 hundred thousand. The details of these leases are shown below.

Real Property

The land leases had original lease terms ranging from 14 years to 99 years, with remaining lease terms ranging from 6 months to 61 years, 4 months; with interest rates ranging from 2.95% to 3.52%. The building leases had original lease terms ranging from 2 years, one month to 35 years, with remaining lease terms ranging from 2 months to 24 years, 6 months; with interest rates ranging from 0.51% to 3.86%. 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.

Table 28
Real Property Leases
Requirements To Maturity

Fiscal Year		Principal	Interest	Total
2026	$	42,642	4,699	47,341
2027		34,749	4,011	38,760
2028		29,123	3,376	32,499
2029		24,576	2,778	27,354
2030		15,777	2,338	18,115
2031-2035		43,635	8,656	52,291
2036-2040		5,457	6,595	12,052
2041-2045		2,447	6,224	8,671
2046-2050		2,305	5,837	8,142
2051-2055		2,379	5,442	7,821
2056-2060		2,834	4,988	7,822
2061-2065		3,382	4,440	7,822
2066-2070		4,032	3,789	7,821
2071-2075		4,808	3,014	7,822
2076-2080		5,731	2,091	7,822
2081-2085		6,834	988	7,822
2086-2090		2,035	51	2,086
Total	$	232,746	69,317	302,063

Personal Property

The equipment leases had original lease terms ranging from 3 years to 5 years, with remaining lease terms ranging from 1 month to 1 year, 2 months; with interest rates ranging from 0.39% to 3.53%. 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.

Table 29
Personal Property Leases
Requirements To Maturity

Fiscal Year		Principal	Interest	Total
2026	$	660	12	672
Total	$	660	12	672

NOTE 13
Subscription Obligations

As of June 30, 2025, the County's subscription-based information technology arrangements totaled $26.151 million - consisting of $26.056 million governmental subscriptions and $95 thousand business-type subscriptions. The details of these subscriptions are shown below.

The governmental subscription-based information technology arrangements had original terms ranging from 1 year, 10 months to 10 years, 6 months. Remaining lease terms range from 3 months to 5 years, 6 months; with interest rates ranging from 0.69% to 3.67%. Interest rates on all subscriptions are calculated using the appropriate rate under the Bloomberg Valuation Service (BVAL) Municipal AAA curve.

The annual future subscription payments are presented below.

Table 30
Subscriptions
Requirements To Maturity

Fiscal Year		Principal	Interest	Total
2026	$	10,851	641	11,492
2027		9,791	412	10,203
2028		2,588	145	2,733
2029		2,080	76	2,156
2030		746	18	764
Total	$	26,056	1,292	27,348

The business-type subscription-based information technology arrangement had an original term of 5 years, with a remaining lease term of 2 years and an interest rate of 2.03%. Interest rates on all subscriptions are calculated using the appropriate rate under the Bloomberg Valuation Service (BVAL) Municipal AAA curve.

The annual future subscription payments are presented below.

Table 31
Subscriptions - Business-type Activities
Debt Service Requirements to Maturity

Fiscal Year		Principal	Interest	Total
2026	$	95	2	97
Total	$	95	2	97

NOTE 14
Long-Term Debt

Certificates of Participation (COPs) and Lease Revenue Bonds (LRBs)

Certificates of Participation (COPs) and Lease Revenue Bonds (LRBs) provide funds for the acquisition and construction of major capital facilities and equipment. The repayment of these COPs and LRBs is secured by a lease structure where the borrowing entity, such as the County, leases certain properties to another entity, a

lessor, which in turn leases the properties back to the County. These lessors are the San Diego County Capital Asset Leasing Corporation (SANCAL), and the San Diego Regional Building Authority (SDRBA), both blended component units of the County. (See discussion of Blended Component Units under Note 1 "Summary of Significant Accounting Policies".)

COPs and LRBs are secured by: a) (lease) base rental payments, for the use of certain facilities or equipment and b) encumbrances on the facilities. The leased premises are typically facilities or equipment purchased with proceeds of the COPs or LRBs. The base rental payments are made primarily from the County General Fund to the SANCAL or SDRBA. Under lease terms, the County is required to make the necessary annual appropriations for lease payments, except to the extent those payments are eligible to be abated in accordance with the terms of the leases.

COPs and LRBs evidence a pro rata share in a specific pledged revenue stream of lease payments, and investors in the certificates or bonds are entitled to receive a share in these lease payments from a particular project. Lease payments are passed through the lessor to the investors. The lessor assigns the lease and lease payments to a trustee, which distributes the lease payments to the investors.

In July 2024, $31.090 million of Certificates of Participation titled "County of San Diego Refunding Certificates of Participation, Series 2024 (Edgemoor Refunding)" (the Series 2024 Certificates) were executed and delivered pursuant to a Trust Agreement by and among a Trustee bank, the County, and the San Diego County Capital Asset Leasing Corporation (SANCAL). The Series 2024 Certificates were issued at a fixed interest rate of 5.0%, with maturity dates ranging from October 1, 2025 to October 1, 2029.

The Series 2024 Certificates were issued with a premium of $2.191 million. Proceeds of $33.281 million along with $13.141 million of funds held by the San Diego County Capital Asset Leasing Corporation (SANCAL) County of San Diego Certificates of Participation (Edgemoor and RCS Refunding) (Series 2014A Certificates) trustee were distributed as follows: 1) approximately $44.908 million (consisting of new 2024 COP proceeds and funds on hand with Trustee) was transferred to an escrow agent to refund the entire $44.360 million of Outstanding Series 2014A Certificates on a current refunding basis; 2) $1.067 million to fund the Base Rental Payment Fund; and, 3) approximately $.447 million was set aside to pay certain costs of issuance.

The $44.908 million transfer referred to above was placed into an irrevocable trust with an escrow agent to provide for the payment of the remaining principal and interest due on the Series 2014A Certificates. As a result, the Series 2014A Certificates are considered legally defeased and the liability for those certificates has been removed from the government-wide statement of net position governmental activities' liabilities due within one year and due in more than one year. This refunding will result in reducing the County's principal and interest payments by $6.913 million over the next 5 years to obtain an economic gain of $2.328 million (i.e. the difference between the present value of the debt service payments on the refunded debt and the refunding debt).

Upon the occurrence of an event of default (as described in the COP and LRB financing documents), the facility lease provides that SANCAL, SDRBA, or its assignees must thereafter maintain the facility lease in full force and effect and may only recover rent and other monetary charges as they become due, all without terminating the County's right to possession of the leased property regardless of whether or not the County has abandoned the leased property. There is no available remedy of acceleration of the lease payments due over the term of the lease agreement. The lessors may not declare any lease payments not then in default to be immediately due and payable.

Details of the COPs and LRBs outstanding at June 30, 2025 are as follows:

Table 32
Certificates of Participation (COP) and Lease Revenue Bonds (LRB)

Issuance	Original Amount	Interest Rate	Final Maturity Date	Outstanding Balance at June 30, 2025
2016 County Operations Center Refunding LRB	$ 105,330	3.00 - 5.00%	2036	70,675
2019 Justice Facilities Refunding of 1997 Central Jail COP	15,635	5.00%	2026	1,890
2020A Waterfront Park Refunding COP (Tax-Exempt)	21,910	2.00 - 5.00%	2042	19,125
2020B Cedar and Kettner Refunding COP (Taxable)	23,815	0.45% - 3.125%	2042	19,895
2021 Youth Transition Campus COP	49,060	5.00%	2052	47,480
2023 County Public Health Laboratory and Capital Improvements COP	160,910	5.00%	2054	160,910
2024 Edgemoor Refunding COP	31,090	5.00%	2030	31,090
Total	$ 407,750			351,065

Annual debt service requirements to maturity for COPs and LRBs are as follows:

Table 33
Certificates of Participation and Lease Revenue Bonds - Debt Service Requirements to Maturity

Fiscal Year	Principal	Interest	Total
2026	$ 15,080	16,197	31,277
2027	13,830	15,529	29,359
2028	17,380	14,742	32,122
2029	18,245	13,877	32,122
2030	19,140	12,966	32,106
2031-2035	70,900	54,828	125,728
2036-2040	52,590	39,921	92,511
2041-2045	46,250	29,301	75,551
2046-2050	52,170	17,500	69,670
2051-2054	45,480	3,801	49,281
Subtotal	351,065	218,662	569,727
Add:			
Unamortized issuance premium	47,080		
Total	$ 398,145		

Taxable Pension Obligation Bonds (POBs)

Taxable Pension Obligation Bonds (POBs) are issued by the County to reduce its pension unfunded actuarial liability and to achieve interest rate savings by issuing bonds at interest rates which are less than the assumed rate of return earned on proceeds placed in the San Diego County Employees Retirement Association's (SDCERA) pension plan. POBs also have been issued to refund previously issued POB debt. Because current federal tax law restricts the investment of proceeds of tax-exempt bonds in higher-yielding taxable securities, POBs are issued on a taxable basis.

The obligation of the County to make payments with respect to the bonds is an absolute and unconditional obligation of the County imposed by law, enforceable pursuant to the County Employees Retirement Law of 1937, as amended. Upon the occurrence of an event of default (as described in the financing documents) the principal and accreted value of the bonds then outstanding and the interest accrued thereon will become due and payable immediately.

Details of POBs outstanding at June 30, 2025 are as follows:

Table 34
Taxable Pension Obligation Bonds

Issuance	Original Amount	Interest Rate	Final Maturity Date	Outstanding Balance at June 30, 2025
2008 Series A	$ 343,515	3.33 - 6.03%	2027	140,370
Total	$ 343,515			140,370

Annual debt service requirements to maturity for POBs are shown below.

Table 35
Taxable Pension Obligation Bonds - Debt Service Requirements to Maturity

Fiscal Year	Principal	Interest	Total
2026	$ 75,220	4,495	79,715
2027	65,150	491	65,641
Total	$ 140,370	4,986	145,356

Tobacco Settlement Asset-Backed Bonds (TSAB)

TSAB are issued by the Tobacco Securitization Joint Powers Authority of Southern California (Authority) to securitize future revenue streams available to the County pursuant to the agreements described below.

A 1998 Master Settlement Agreement (MSA) was originally entered into by four cigarette manufacturers, 46 states and six other U.S. jurisdictions (Settling States) to provide state governments, including California, with compensation for smoking related medical costs and to help reduce smoking in the United States. There is no end date to the yearly settlement payments; they are perpetual. Also, a Memorandum of Understanding (MOU) and a supplemental agreement (ARIMOU) was agreed to by the State of California and all California counties and four California cities, granting those California municipalities the right to receive tobacco settlement allocation payments, (also known as Tobacco Settlement Revenues (TSRs)).

In fiscal year 2002, the Authority issued $446.86 million 2001 Tobacco Settlement Asset-Backed Bonds (2001 Bonds), to fund the Authority's loan to the San Diego County Tobacco Asset Securitization Corporation (Corporation), pursuant to a loan agreement between the Authority and the Corporation. (Both entities are blended component units of the County.) According to the loan agreement, the Corporation has pledged, assigned, and granted to the Authority, a first priority perfected security interest in all rights, title and interest of the Corporation, to the TSRs the Corporation purchased from the County. The Corporation used the net proceeds of the loan, $411.913 million, to pay the County, in exchange for the County's transfer to the Corporation of all the County's rights, title and interest in the TSRs. Net proceeds were placed in an endowment fund to fund healthcare-based programs pursuant to Board Policy E-14 and IRS regulations, and do not secure the repayment of the TSAB.

In May 2006 the Authority issued Series 2006 TSAB (2006 Bonds) in the amount of $583.631 million to refund the outstanding principal of the original 2001 Bonds noted above and to loan an additional $123.515 million to the Corporation. The proceeds were placed into the endowment fund for the aforementioned purposes.

In November 2019 the Authority issued Tobacco Settlement Asset-Backed Refunding Bonds, Series 2019 Senior Bonds, in the amount of $405.964 million to refund all of the Series 2006 Bonds that were Senior Bonds and partially cancel a portion of the Series 2006 Bonds that were Third Subordinate Bonds.

Upon the occurrence of an event of default (as described in the Tobacco Securitization Authority Indenture), bond payments shall be applied in full to each order of bonds until bonds are no longer outstanding in the following manner: (1) Class 1 Senior Bonds: First, the accrued unpaid interest on the Class 1 Senior Bonds (Senior Bonds), and Second, the Bond Obligation (principal and accreted value) on all outstanding Class 1 Senior Bonds; (2) Class 2 Senior Bonds: First, the accrued and unpaid interest on the Class 2 Senior Bonds and, then Second, the Bond Obligation on all Class 2 Senior Bonds; (3) Series 2006B CABs (Series 2006 First Subordinate Bonds) principal and interest or accreted value; (4) Series 2006C CABs (Series 2006 Second Subordinate Bonds) principal and interest or accreted value; (5) Series 2006D CABs (Series 2006 Third Subordinate Bonds) principal and interest or accreted value; and (6) Additional Subordinate Bonds, (if authorized and issued), principal and interest or accreted value. The value of any Capital Appreciation Bonds (CABs) that are Series 2019B-2 Senior Bonds, Series 2006 First Subordinate Bonds, Series 2006 Second Subordinate Bonds or Series 2006 Third Subordinate Bonds shall continue to accrete at the default rate (including accretion on any unpaid accreted value), to the extent legally permissible.

Under the terms of the bond indenture (Indenture), TSRs are pledged to the repayment of the TSAB. Accordingly, the bonds are payable solely from certain funds held under the Indenture, including TSRs and earnings on such funds (collections).

The minimum payments for the Bonds are based on the 2006 Indenture and the Series 2006 Supplement, both dated as of May 1, 2006 and amended and restated as of November 1, 2019, and the 2019 Indenture and Series 2019 Supplement, dated November 1, 2019. However, actual payments on the Bonds depend on the amount of TSRs received by the County. The amount of these TSRs is affected by

cigarette consumption, inflation, and the financial capability of the participating manufacturers. There are a number of risks associated with the amount of actual TSRs the County receives each year, including litigation affecting the participating manufacturers and possible bankruptcy as a result thereof, increased growth of non-participating manufacturer's market share, disputed payments set-aside by the participating manufacturers into an escrow account, a decline in cigarette consumption materially beyond forecasted levels, reduction in investment earnings due to unforeseen market conditions, and other future adjustments to the calculation of the TSRs.

No assurance can be given that actual cigarette consumption in the United States during the term of the Bonds will be as assumed in the Base Case, or that the other assumptions underlying these Base Case assumptions, including that certain adjustments and offsets will not apply to payments due under the MSA, will be consistent with future events. If actual events deviate from one or more of the assumptions underlying the Base Case, the amount of TSRs available to make payments, including Turbo Redemption Payments will be affected. No assurance can be given that these structuring assumptions, upon which the projections of the Bond payments and Turbo Redemptions are based, will be realized.

Details of the Bonds outstanding at June 30, 2025 are as follows:

Table 36
Tobacco Settlement Asset-Backed Bonds

Issuance		Original Amount	Interest Rate	Final Maturity Date	Outstanding Balance at June 30, 2025
Series 2006B CABs	$	19,770	6.25%	2046	231,820
2006B unaccreted appreciation CABs					(167,826)
Series 2006C CABs		8,686	6.40%	2046	107,950
2006C unaccreted appreciation CABs					(79,043)
Series 2006D CABs		3,126	7.10%	2046	50,940
2006D unaccreted appreciation CABs					(39,100)
2019A (Class 1) Senior Current Interest Bonds		252,345	5.00%	2048	208,500
2019B-1 (Class 2) Senior Current Interest Bonds		109,000	5.00%	2048	71,495
2019B-2 (Class 2) Senior Capital Appreciation Bonds		33,619	5.63%	2054	228,795
2019B-2 (Class 2) Senior unaccreted appreciation CABs					(182,790)
Total	$	426,546			430,741

Annual debt service requirements to maturity are as follows:

As shown in **Table 37**, the unpaid accreted appreciation of the Bonds as of June 30, 2025 was $85,545 which will continue to accrue and will be paid upon redemption.

Table 37
Tobacco Settlement Asset-Backed Bonds - Debt Service Requirements to Maturity

Fiscal Year	Principal	Unaccreted Appreciation	Interest	Total
2026	$ 8,015	9,420	13,966	31,401
2027	8,355	10,013	13,564	31,932
2028	8,510	10,642	13,146	32,298
2029	8,605	11,310	12,720	32,635
2030	8,720	12,021	12,289	33,030
2031-2035	43,445	72,441	54,962	170,848
2036-2040	50,850	98,297	43,282	192,429
2041-2045	45,000	133,439	31,186	209,625
2046-2050	130,077	66,504	13,014	209,595
2051-2054	33,619	44,672		78,291
Subtotal	345,196	468,759	208,129	1,022,084
Add:				
Accreted appreciation through June 30, 2025	85,545			
Subtotal	430,741			
Add:				
Unamortized Issuance Premium	43,937			
Total	$ 474,678			

Pledged revenue related to the Bonds for the year ended June 30, 2025 was as follows:

Table 38
Tobacco Settlement Asset-Backed Bonds - Pledged Revenues

			Fiscal Year 2025	
Debt Pledged	Final Maturity Date	Pledged Revenue To Maturity	Debt Principal & Interest Paid	Pledged Revenue Received
Series 2006 & 2019 Tobacco Settlement Asset-Backed Bonds	2054	$ 1,107,630	29,466	27,004

Loans - Governmental Activities

Loans for various governmental activities included a United States Department of Agriculture Farmers Home Administration loan for the construction of low income housing (Firebird Manor); a real property contract with the Whiting Family Trust titled Sheriff RCS - Ocotillo Wells for the purchase of one acre of property located in the Borrego Springs area to support the County's Regional Communications System (RCS); and San Diego Gas & Electric (SDG&E) On Bill Financing (OBF) program loans used to fund energy efficiency and demand response projects at County-owned facilities.

In November 2011, the County Board of Supervisors authorized the use of the previously mentioned San Diego Gas & Electric (SDG&E) On Bill Financing (OBF) program loans to fund energy efficiency and demand response projects. This program finances installations, modifications and upgrades, such as lighting retrofits and controls and mechanical system upgrades, with the goal of reducing utility costs. The financing is a zero percent interest loan which is repaid from energy savings generated by each San Diego Gas & Electric meter. The County received its first OBF loan in 2013. As of June 30, 2025, four OBF loans were outstanding, with remaining balances totaling $90 thousand.

On July 1, 2023, the Borrego Springs Fire Protection District was formally dissolved and annexed to the San Diego County Fire Protection District. At the time of annexation, the County assumed the Borrego Springs Fire Protection District, Series 2020 Taxable Revenue Obligations (CalPERS UAL Prepayment Project), a Promissory Note, dated October 15, 2020. The proceeds of the note were used to fund a portion of the District's UAL to CalPERS for the benefit of the District employees and paid certain costs of issuance in association therewith. The rate of interest to be paid on the obligation is 4.50% annually and the note matures on October 1, 2040.

Upon the occurrence of an event of default on any of the aforementioned loans (as described in the Promissory Notes or Loan Agreement), the whole sum of principal and interest shall become immediately due and payable. Furthermore, for the OBF loans, failure to

repay the loan balance could result in shut-off of utility energy service, adverse credit reporting, and collection procedures which may include legal action.

Details of loans outstanding at June 30, 2025 for governmental activities are as follows:

Table 39
Loans - Governmental Activities

Issuance	Original Amount	Interest Rate	Final Maturity Date	Outstanding Balance at June 30, 2025
Loans - non internal service funds (ISF)				
Firebird Manor	$ 4,486	1.00%	2028	452
SDCFPD CalPERS UAL Prepayment Project	1,717	4.50%	2041	1,582
Sheriff RCS Land Purchase	68	6.78%	2026	7
Total loans - non-ISF	6,271			2,041
Loans - ISF				
San Diego Gas and Electric On Bill Financing (Facilities ISF)	464	0.00%	2029	90
Total loans - ISF	464			90
Total	$ 6,735			2,131

Annual debt service requirements to maturity for loans - governmental activities are as follows:

Table 40
Loans - Governmental Activities
Debt Service Requirements to Maturity

Fiscal Year	Principal	Interest	Total
2026	$ 273	75	348
2027	260	69	329
2028	232	64	296
2029	95	59	154
2030	86	55	141
2031-2035	496	213	709
2036-2040	619	88	707
2041	70	1	71
Total	$ 2,131	624	2,755

Financed Purchases

On June 30, 2016, the County entered into a $23 million equipment financed purchase agreement with Motorola Solutions Inc., with a first payment due date of July 15, 2017. This equipment is classified as construction in progress in the Government-wide Statement of Net Position and the financed purchase obligation is reflected as a liability in that statement. The term of the financed purchase is 10 years, with an interest rate of 2.79%, maturing in July 2026. Upon the occurrence of an event of default (as described in the equipment financed purchase agreement) Motorola Solutions, Inc. may exercise any one or more of the following remedies: (i) all amounts then due under the financed purchase shall become immediately due and payable; (ii) the equipment shall be returned to Motorola Solutions; (iii) the equipment may be sold, leased or subleased, holding the County liable for all financed purchase payments and other amounts due prior to the effective date of such selling, leasing or subleasing and for the difference between the purchase price, rental and other amounts; and (iv) exercise any other right, remedy or privilege which may be available under the applicable laws of the state of the equipment location. Furthermore, the financed purchase may be terminated in the event the funds appropriated by the County's governing body (or otherwise available) are insufficient. In the event of such termination, the County agrees to peaceably surrender possession of the equipment to Motorola Solutions.

In fiscal year 2022, the County assumed a $1.33 million financed purchase agreement with Municipal Finance Corporation for the Julian-Cuyamaca Fire Station. This building is classified as a capital asset in the Government-wide Statement of Net Position and the financed purchase obligation is reflected as a liability in that statement. The term of the financed purchase is 14 years, with an interest rate of 3.85%, maturing in July 2035. Upon the occurrence of an event of default (as described in the financed purchase agreement) Municipal Finance Corporation may exercise any and all remedies available pursuant to law or granted pursuant to the financed purchase agreement and, without terminating the agreement, may collect each installment of rent as it becomes due and enforce any

other term or provision to be kept or performed by the County, regardless of whether or not the County has abandoned the leased property.

Table 41
Financed Purchases - Governmental Activities

Issuance	Original Amount	Interest Rate	Final Maturity Date	Outstanding Balance at June 30, 2025
Julian-Cuyamaca Fire Station	$ 1,331	3.85%	2036	$ 1,062
Sheriff NEXTGEN RCS	23,000	2.79%	2027	5,126
Total	$ 24,331			$ 6,188

Table 42
Debt Service Requirements to Maturity

Fiscal Year	Principal	Interest	Total
2026	$ 2,612	183	2,795
2027	2,685	109	2,794
2028	90	34	124
2029	94	30	124
2030	98	26	124
2031-2035	548	71	619
2036	61	1	62
Subtotal	6,188	454	6,642
Total	$ 6,188		

Arbitrage

In compliance with the Tax Reform Act of 1986 and subsequent U.S. Treasury Regulations, the County performed arbitrage rebate calculations via a third party to determine probable amounts due to the Federal government. At June 30, 2025, the probable arbitrage rebate was zero.

NOTE 15
Changes in Long-Term Liabilities

Long-term liability activities for the year ended June 30, 2025 were as follows:

Table 43
Changes in Long-Term Liabilities

	Beginning Balance at July 1, 2024	Additions	Reductions	Accreted Interest	Ending Balance at June 30, 2025	Amounts Due Within One Year
Governmental Activities:						
COPs, bonds and loans						
Certificates of participation and lease revenue bonds	$ 374,600	31,090	(54,625)		351,065	15,080
Taxable pension obligation bonds	211,225		(70,855)		140,370	75,220
Tobacco settlement asset-backed bonds	436,607		(14,730)	8,864	430,741	8,015
Loans - non-internal service funds (ISF)	2,276		(235)		2,041	240
Loans - internal service funds	268		(178)		90	33
Unamortized issuance premiums	100,723	2,191	(11,897)		91,017	6,384
Total COPs, bonds and loans	$ 1,125,699	33,281	(152,520)	8,864	1,015,324	104,972
Other long-term liabilities:						
Financed Purchases	$ 8,727		(2,539)		6,188	2,612
Claims and judgments - ISF	310,140	98,919	(76,933)		332,126	63,354
Compensated absences - non-ISF (1)	471,185	147,203	(109,247)		509,141	202,060
Compensated absences - ISF (1)	12,557	3,781	(2,878)		13,460	5,297
Landfill postclosure	11,419	275			11,694	780
Leases - non-ISF (2)	243,936	37,171	(47,701)		233,406	43,302
Pollution remediation	1,550	3,011	(423)		4,138	358
Subscriptions - non-ISF (3)	13,079	23,989	(11,012)		26,056	10,851
Total Other long-term liabilities	$ 1,072,593	314,349	(250,733)		1,136,209	328,614
Total Governmental Activities	$ 2,198,292	347,630	(403,253)	8,864	2,151,533	433,586
Business-type activities:						
Compensated absences (1)	1,824	605	(461)		1,968	781
Subscriptions	184		(89)		95	95
Total Business-type Activities	$ 2,008	605	(550)		2,063	876
(1) beginning balance restatement due to GASB 101 implementation						
(2) includes lease modifications						
(3) includes SBITA modifications and terminations						

Prior Year Defeasance of Long-Term Debt

In July 2024 the County defeased the outstanding County of San Diego Certificates of Participation (Edgemoor) (the 2014 COP) by placing proceeds of refunding certificates of participation, along with monies from the original issue, in an irrevocable trust to provide for all future debt service payments on the 2014 COP. Accordingly, the trust account assets and the liabilities for the defeased obligations are not included in the County's financial statements. The 2014 COP were completely paid off in October 2024 and no 2014 COP is outstanding.

NOTE 16
Funds Used to Liquidate Liabilities

The following funds presented in **Table 44** below have typically been used to liquidate other long-term obligations in prior years:

Table 44
Liquidated Liabilities

Liability	Fund(s) Used to Liquidate in Prior Years
Claims and Judgments	Internal Service Funds - Employee Benefits and Public Liability Insurance
Landfill Postclosure	Special Revenue Funds - Inactive Wastesites
Pollution Remediation	General Fund and Special Revenue Funds - Inactive Wastesites
Net Pension Liability	General Fund; Special Revenue Funds - Road, County Library, Inactive Wastesites and Other Special Revenue Funds; Internal Service Funds - Facilities Management, Fleet Services and Purchasing; and Enterprise Funds - Airport and Sanitation District - Other
Net Other Postemployment Benefits Liability	General Fund; Special Revenue Funds - Road, County Library, Inactive Wastesites and Other Special Revenue Funds; Internal Service Funds - Facilities Management, Fleet Services and Purchasing; and Enterprise Funds - Airport and Sanitation District - Other

NOTE 17
Landfill Site Postclosure Care Costs

State laws and regulations require the placement of final covers on all landfill sites that stopped accepting solid waste after October 9, 1991 and the performance of certain maintenance and monitoring functions at these sites for a minimum of 30 years after closure. Closure and postclosure care costs are paid near or after the date a landfill stops accepting waste. The San Marcos Landfill is the sole waste disposal site owned by the County that is subject to these regulations. It was operational and accepted solid waste from 1979 until March 11, 1997. Formal closure of this landfill spanned from July 2004 through March 2007. Post closure maintenance began March 22, 2007.

On September 28, 2023, the California Department of Resources, Recycling and Recovery (CalRecycle) reduced the postclosure maintenance cost estimate multiplier from 30 years to 15 years. The projected landfill postclosure care liability at June 30, 2025 for the San Marcos Landfill was $11.694 million. This estimated amount is based on what it would cost to perform all postclosure maintenance over a 15 year period in calendar year 2025 dollars and is subject to change as a result of such factors including but not limited to: inflation; deflation; advancements in technology; and amendments to laws and regulations.

In addition to the above, state regulations require that landfill closure and postclosure maintenance costs be fully funded at the time of closure, unless a landfill owner/operator can demonstrate financial responsibility towards these activities by using other approved financial assurance alternatives. A pledge of revenue is one of various alternatives allowed to fund estimated postclosure costs. Under this alternative, the Board of Supervisors, on February 3, 1998, approved Minute Order No. 5 "Postclosure Maintenance Funding for the San Marcos Landfill," wherein the County entered into a pledge of revenue agreement with the California Integrated Waste Management Board (CIWMB). Pursuant to Resolution No. 98-24, adopted under Minute Order No. 5, the Board directed that the amount of pledged revenue shall be equal to $790 thousand per year for the 30 year period of postclosure maintenance commencing upon completion of the final closure of the San Marcos Landfill. The amount of pledged revenue was reduced to $660 thousand in 2021 when the CalRecycle reviewed and approved a revised postclosure maintenance plan for the San Marcos Landfill submitted by the County. The pledged amount is a promise of existing funds rather than future revenues and may increase or decrease to match any adjustment to identified cost estimates that are mutually agreed to by the County and CalRecycle.

Beginning July 1, 2011, CalRecycle, in accordance with Title 27, Division 2, Subdivision 1, Chapter 6 of the California Code of Regulations, requires owners and operators of all disposal facilities operating after July 1, 1991 to provide additional financial assurance for corrective action based on the highest amount of either a water release corrective action or a non-water release corrective action, on or before the date of the first permit review.

The County determined that a non-water release corrective action would have the highest cost impact to the landfill and on January 27, 2016 the Board of Supervisors approved Minute Order No. 4 "Adopt a Resolution for Financial Assurance for Corrective Actions of the San Marcos Landfill and Authorize Submission of a Pledge of Revenue for Corrective Action Program at San Marcos Landfill." Pursuant to Resolution No. 16-011, adopted under Minute Order No. 4, the County entered into a pledge of revenue agreement to assure that adequate funds are available to carry out the Corrective Action Program 95-112 of the San Marcos Landfill. The pledge of revenue for corrective action costs is $3.462 million per year for the 30 year period and may increase or decrease to match any adjustment to the identified cost estimate mutually agreed to by the County and CalRecycle (adjusted to $3.545 million in fiscal year 2025). This pledged revenue will remain in the Environmental Trust Fund as a contingency until such time that corrective action costs are incurred.

Regulations governing solid waste management are promulgated by government agencies on the federal and state levels. These regulations address the design, construction, operation, maintenance, closure and postclosure maintenance of various types of facilities; acceptable and prohibited waste types; and inspection, permitting, environmental monitoring and solid waste recycling requirements. Regulations at both the state and federal levels could impose retroactive liability, particularly with respect to cleanup activities relating to any landfill site ever operated by the County, whether or not owned by the County. Thus, the County has potential liability with respect to every landfill ever owned, operated, contracted to be operated, or into which the County disposed waste. Compliance with these regulations may be costly, and, as more stringent standards are developed to protect the environment, these costs could increase.

NOTE 18
Pollution Remediation

Governmental Accounting Standards Board Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, establishes accounting and reporting guidelines for the recognition and measurement of pollution remediation obligations (liabilities).

The County is involved in several remediation actions to clean up pollution sites within its boundaries. These matters generally coincide with the County's ownership of land, buildings and infrastructure assets. In some cases, regulatory agencies (e.g., California Regional Water Quality Control Board) notified the County of the need for remedial action. In addition, the County conducts its own environmental monitoring and this activity identifies pollution sites and matters requiring further investigation and possible remediation. Once the County is aware of these conditions, it commences monitoring, assessment, testing, and/or cleanup activities, and recognizes pollution remediation obligations when estimates can reasonably be determined.

The types of pollution that have been identified include leaking underground storage tanks, water, groundwater and soil contamination, and excessive levels of other contaminants. Remediation efforts include developing remediation and feasibility studies, source identification studies, site testing, sampling and analysis, ground water cleanup, removal of storage tanks and other hazardous materials.

As of June 30, 2025, the County's estimated pollution remediation obligations totaled $4.138 million. These obligations were all associated with the County's government-wide governmental activities. The estimated liabilities were determined by project managers and/or consultants, based on historical cost information for projects of the same type, size and complexity and measured at their current value or current quotes from outside service providers. In subsequent periods, the County will adjust estimated obligations when new information indicates that such changes are required, including technology and changes in applicable laws or regulations.

The County owns a 70-acre parcel at Gillespie Field Airport that consists of vacant, mowed land, and a temporary asphalt parking lot. Historical agricultural and industrial uses of and adjacent to the site have left pollutant remnants detected at various concentrations, including organochlorine, pesticide chlordane, metals, hydrocarbons, and toluene. During fiscal year 2024-25 a gravel parking lot approximately 2 acres in size was constructed by an adjacent church for their use. The construction did not penetrate the existing ground surface, therefore the County did not incur any remediation costs associated with the onsite contamination. Engineering design of redevelopment and infrastructure of the site's future phase is on hold and, therefore, the range of pollution remediation obligation is not reasonably estimable at this time. Upon finalization of the construction plans, a soil and sediment management plan will be implemented, if necessary, to manage above ground debris, including the following: hydrocarbon and toluene impacted sediment; metals within stained soil; and abandonment or protection of the onsite irrigation and groundwater monitoring wells.

The County owns and manages a shooting range facility in Otay Mesa. Based on the findings from an inspection by the County of San Diego Department of Environmental Health and Quality (DEHQ) - Hazardous Material Division (HMD) performed in May of 2021, hazardous waste violations were issued on August 2, 2021, related to lead and brass contamination that conveyed to landscape in amounts that exceeded acceptable solid waste disposal levels. The HMD violations have been absolved through demonstration by the County's improved Best Management Practices (BMPs) and payment of $15 thousand in penalties. In February of 2023, the County and DEHQ - Site Assessment Mitigation (SAM) entered into a Consent Agreement for further investigation into the expanse of past contamination discharge. Recent findings by the County's environmental consultant identified areas of contamination that extended outside of the shooting range causing the need for a Corrective Action Plan to be approved by SAM. The total cost liability of $313,986 through 2025 includes an estimated cost of $245,000 for the anticipated physical remediation and ongoing monitoring to verify the effectiveness of the corrective measures.

The property formerly known as the Triple S Horse Ranch in Otay Mesa, located at 1550 Sunset Ave., San Diego, CA 92154, was purchased by the County in 2002 and was incorporated into the Tijuana River Valley Regional Park managed by the Department of Parks and Recreation (DPR). At the time of the 2002 acquisition, DEHQ, Department of General Services (DGS), and DPR began the process to confirm potential clean-up requirements and associated costs for removing items thought to have existed on the property at the time of purchase including three trailers and septic tanks that serviced the trailers along with remediating any potential staining or spillage of diesel fuel or gasoline if present. Unfortunately, for reasons unknown, the paperwork for this process was not completed. DEHQ, DGS, and DPR are now actively collaborating to confirm if clean-up efforts were previously completed, if any clean-up remains to be needed, and if so, what the potential associated costs are. Considering this property was purchased 20 years ago and is now part of an active park site it is anticipated that all clean-up was previously completed. This site is being assessed (by DGS and DPR) to confirm if any remaining clean-up is required. Since the assessments are in the beginning stages, it is not yet known if any clean-up efforts are needed, therefore the financial obligation for potential remediation cannot be reasonably estimated at this time.

Since July 2023, Department of Public Works (DPW) has worked with United States Department of Agriculture Forest Service (USDA FS) to complete Ramona Burn Dump Consolidate and Cap Project site assessments and evaluate environmental, geotechnical, and engineering data and develop a remediation plan to reduce potential public and environmental health risks and the risk of future site erosion. USDA FS has approved the design plan for construction to consolidate the waste into a smaller footprint, install an improved soil cap with a geotechnical layer, and improve drainage and site security. The bid for this project came in at $3.667 million which consists of construction in progress, environmental services, and private road and landscape maintenance that is part of the estimated pollution remediation obligation amount presented above. After completion of the project, ongoing maintenance of the site will be performed by DPW with an estimated annual cost of

$40,000. Prior to the start of construction, DPW will conduct outreach to nearby property owners and residents, including notifications such as mailers, social media postings, and site signage that describe the nature and expected duration of the construction activities, how to keep informed of project progress, and how to contact the County with any concerns. The notifications will be provided in English and Spanish, which are the primary languages spoken in the community, and will be provided in other languages as requested. Project information will also be available through the DPW webpage in all threshold languages. The project will include dust control measures to limit impacts on the community. The burn site is located more than half a mile from any homes or businesses and DPW has not received any public inquiries or concerns regarding the site.

NOTE 19
Conduit Debt Obligations

From time to time, the County has issued tax-exempt conduit debt under the authority of Chapter 7 of Part 5 of Division 3 of the Health and Safety Code of the State of California on behalf of qualified borrowers to provide financial assistance for projects deemed to be of public interest.

Conduit debt consisted of the following: three Certificates of Participation (COPs) for the acquisition, construction, capital improvement and equipping of various facilities. Conduit debt is secured by the property that is financed and is payable from the respective COPs' base rentals. Upon repayment of the debt, ownership of the acquired facilities transfers to the private-sector entity served by the debt issuance.

The County is not obligated in any manner for repayment of this debt. Accordingly, the debt is not reported as liabilities in the accompanying financial statements.

As of June 30, 2025, the aggregate conduit debt principal amount outstanding was $37.505 million.

NOTE 20
Special Tax Bonds

Harmony Grove Village Improvement Area No. 1 Special Tax Bonds, Series 2018A

In February 2018 the Community Facilities District No. 2008-01 (Harmony Grove Village) of the County of San Diego, Improvement Area No. 1 Special Tax Bonds, Series 2018A (the "Series 2018A Bonds"), were issued totaling $15.710 million. Proceeds of the Series 2018A Bonds were used to pay the costs of the acquisition of certain public facilities necessary for the development of that portion of the District designated as Improvement Area No. 1, to fund a reserve for the Series 2018A Bonds and to pay the costs of issuing the bonds. The Series 2018A Bonds are payable solely from net special tax revenues derived from the levy of the special taxes on real property located within the boundaries of Improvement Area No. 1 and are secured by a pledge of all the net special tax revenues and moneys deposited in certain custodial funds established under the Series 2018A Indenture.

The County is not liable in any manner for repayment of this debt. Accordingly, the debt is not reported as liabilities in the accompanying financial statements.

Harmony Grove Village Improvement Area No. 1 Special Tax Bonds, Series 2020A

In January 2020 the Community Facilities District No. 2008-01 (Harmony Grove Village) of the County of San Diego, Improvement Area No. 1 Special Tax Bonds, Series 2020A (the "Series 2020A Area No. 1 Bonds"), were issued totaling $13.505 million. Proceeds of the Series 2020A Area No. 1 Bonds were used to pay the costs of the acquisition of certain public facilities necessary for the development of that portion of the District designated as Improvement Area No. 1, to increase the reserve for the Bonds and to pay the costs of issuing the bonds. The Series 2020A Area No. 1 Bonds are payable solely from net special tax revenues derived from the levy of the special taxes on real property located within the boundaries of Improvement Area No. 1 and are secured by a pledge of all the net special tax revenues and moneys deposited in certain custodial funds established under the Series 2020A Indenture.

The County is not liable in any manner for repayment of this debt. Accordingly, the debt is not reported as liabilities in the accompanying financial statements.

Harmony Grove Village Improvement Area No. 2 Special Tax Bonds, Series 2020A

In January 2020 the Community Facilities District No. 2008-01 (Harmony Grove Village) of the County of San Diego, Improvement Area No. 2 Special Tax Bonds, Series 2020A (the "Series 2020A Area No. 2 Bonds"), were issued totaling $24.290 million. Proceeds of the Series 2020A Area No. 2 Bonds were used to pay the costs of the acquisition of certain public facilities necessary for the development of that portion of the District designated as Improvement Area No. 2, to fund a reserve for the Series 2020A Area No. 2 Bonds and to pay the costs of issuing the bonds. The Series 2020A Area No. 2 Bonds are payable solely from net special tax revenues derived from the levy of the special taxes on real property located within the boundaries of Improvement Area No. 2 and are secured by a pledge of all the net special tax revenues and moneys deposited in certain custodial funds established under the Series 2020A Indenture.

The County is not liable in any manner for repayment of this debt. Accordingly, the debt is not reported as liabilities in the accompanying financial statements.

NOTE 21
Fund Balance Policy - General Fund

In fiscal year 2018, the Board of Supervisors adopted San Diego County Code of Administrative Ordinance No. 10509 (N.S.), "An Ordinance Amending the San Diego County Code of Administrative Ordinances Article VII, Section 113 Relating to the Maintenance and Restoration of Fund Balances and Reserves in the General Fund", thereby amending Sections 113.1, "General Fund Balances and Reserves", 113.2, "General Fund Commitments and Assignments of Fund Balance, and 113.3, "Restoration of General Fund Reserve Minimum Balance; and added Section 113.4, "Fund Balances and Use of One Time Revenues".

The purpose of this code is to establish guidelines in accordance with industry best practices regarding the maintenance and use of General Fund Unrestricted fund balance and the use of one-time revenues to help protect the fiscal health and stability of the County. Available Unrestricted General Fund balance shall be determined by excluding Unrestricted Fund balances that have been Committed or Assigned thereby focusing solely on Unassigned Fund balance. These sections include:

General Fund Balances and Reserves: A portion of Unassigned Fund balance shall be maintained as a reserve (General Fund Reserve) at a minimum of two months of audited General Fund expenditures (which is the equivalent of 16.7% of audited General Fund expenditures). The General Fund Reserve will protect the County against expenditure and revenue volatility, natural disasters and other unforeseen emergencies, economic downturns, unfunded pension liabilities, and aging infrastructure.

Appropriation of the General Fund Reserve minimum balance requires at least one of the following criteria to be met:

- An unanticipated revenue shortfall or expenditure increase where total expenditures exceeds total revenues.
- A legally declared emergency as defined in Government Code Section 29127.
- To absorb unforeseen changes in pension liability, including changes in the assumed rate of return, market losses, to maintain or reduce the unfunded pension liability, or other related changes as recommended by the Chief Administrative Officer (CAO).
- To help mitigate risk due to maintaining aging infrastructure including capital improvements, new construction, or other recommendations made by the CAO.
- To the extent reserves are available, a recommendation made by the CAO to promote the long-term fiscal health and stability of the County.

Furthermore, all appropriation of the General Fund Reserve minimum balance and/or transfers from the General Fund Reserve appropriation, shall require a 4/5th vote of the Board of Supervisors.

To the extent that available Unassigned Fund balance is available in excess of General Fund Reserve minimum balance, the CAO may recommend the appropriation or commitment of the available balance for one-time uses. These recommendations may

appear in the CAO Recommended Operational Plan or as an agenda item for a regularly scheduled meeting of the Board of Supervisors.

General Fund Commitments and Assignments of Fund Balance: From time to time, fund balance may be committed by the Board of Supervisors and/or assigned by the CAO for specific purposes. A commitment requires formal board action to establish, change or cancel while an assignment may be established, changed or cancelled by the CAO. Changing or cancelling a commitment or assignment of fund balance shall not be approved if such action would result in increased and/or unfunded costs or liabilities such as those required to fulfill existing contractual obligations or to identify alternative funding sources for the original Commitment or Assignment purpose or if such action would jeopardize the long-term fiscal sustainability of the County. Commitments and/or assignments shall not be approved if they would result in the amount of the General Fund Reserve falling below the minimum required balance.

Restoration of General Fund Reserve Minimum Balance: In the event that the General Fund Reserve falls below the minimum required balance, the CAO shall present a plan to the Board of Supervisors for restoration of the targeted levels. The plan should restore balances to targeted levels within one (1) to three (3) years, depending on the use, reasons for use, and severity of the event. In the event that the General Fund Reserve is used to serve as a short-term financing bridge, the plan shall include mitigation of long-term structural budgetary imbalances by aligning ongoing expenditures to ongoing revenues.

NOTE 22
Fund Balances Restricted for Laws or Regulations of Other Governments: Fund Purpose

At June 30, 2025, the fund balances restricted for laws or regulations of other governments: fund purpose are presented as follows:

Table 45
Fund Balances Restricted for Laws or Regulations of Other Governments: Fund Purpose
At June 30, 2025

Fund Type:	Purpose	Amount
Nonmajor Funds		
Special Revenue Funds		
Asset Forfeiture Program Fund	Law enforcement	$ 17,301
Community Facilities District Funds - Other	Fire protection and suppression, emergency response, operation and maintenance of facilities, and flood control services	7,941
County Library Fund	Library services	11,072
County Low and Moderate Income Housing Asset Fund	County housing activities	4,731
County Service District Funds	Road, park lighting maintenance, fire protection and ambulance services	40,525
Edgemoor Development Fund	Edgemoor development	2,348
Harmony Grove Community Facilities District Fund	Maintenance and operation of parks and recreation services, fire protection services, emergency response, street improvements, street lighting, and flood control services	2,211
Housing Authority Low and Moderate income Housing Asset Fund	Housing Authority housing activities	125
In Home Supportive Services Public Authority Fund	In home supportive services	110
Incarcerated Peoples and Ward Welfare Program Fund	Benefit, education, and welfare of wards and incarcerated persons	12,642
Lighting Maintenance District Fund	Street and road lighting maintenance	5,743
Other Special Revenue Funds	Retracement or remonument surveys, improvements for grazing lands, wildlife propagation and aviation purposes, capital improvements and repairs, contracts administration, data collection, analysis and reporting, and responding to complaints regarding trash and trash haulers in unincorporated areas	12,751
Park Land Dedication Fund	Developing new or rehabilitating existing neighborhood or community park or recreational facilities	33,330
SANCAL Non-Capital Fund	Non-capital project costs for the County Public Health Lab project.	3,432
Total Nonmajor Funds (Special Revenue Funds)		$ 154,262

NOTE 23
Fund Balances Restricted for Laws or Regulations of Other Governments: Other Purposes

At June 30, 2025, the fund balances restricted for laws or regulations of other governments: other purposes are presented as follows:

Table 46
Fund Balances Restricted for Laws or Regulations of Other Governments: Other Purposes
At June 30, 2025

Major Fund		
General Fund		
Parks and Recreation land acquisition, improvements, stewardship and other activities	$	4,756
Probation community transition unit activities		4,426
Juvenile probation camp		4,385
Emergency medical services, various construction costs		4,133
Domestic violence and child abuse prevention		3,596
Projects, programs and services that benefit Crest - Dehesa - Harbison Canyon - Granite Hills sub-region		2,399
Custody and care for youthful offenders		2,234
Vehicle abatement activities		1,881
Real estate fraud prosecution		1,814
Sheriff law enforcement		1,407
Improvement, maintenance and operation of the Waterfront Park		1,071
Sheriff automated warrant system		1,004
Disarming prohibited persons program		620
Acquisition, rehabilitation, construction and financing of courtrooms, courtroom buildings or court facilities		614
Administration, operation and conservation of trails, paths or other facilities for off-highway motor vehicles		504
Juvenile probation activities		428
Sheriff vehicle maintenance and replacement		364
Rehabilitative housing and supervision services for secure track youth population		196
Offset costs incurred to locate and notify victims to whom restitution is owed		137
Pre-trial felony mental health diversion program		70
Lease or purchase of California state approved voting systems, or components of voting systems		9
Public Defender defense of indigent cases		1
Sheriff corrections training		1
Total General Fund	$	36,050
Nonmajor Funds		
Special Revenue Funds		
Flood control future drainage improvements	$	33,908
Housing repairs and improvements		1
Total Nonmajor Special Revenue Funds	$	33,909
Total Nonmajor Funds	$	33,909
Total Fund Balances Restricted for Laws or Regulations of Other Governments: Other Purposes	$	69,959

NOTE 24
Fund Balances Committed to Other Purposes

At June 30, 2025, the fund balances committed to other purposes are presented as follows:

Table 47
Fund Balances Committed To Other Purposes
At June 30, 2025

Major Fund		
General Fund		
Regional communication system infrastructure enhancements	$	9,803
SB43 Program		9,202
Sheriff's Department helicopter replacement		5,157
Parks and Recreation land acquisition		3,894
Department of Planning and Development Services activities		3,278
Future purchase of agricultural conservation easements		1,320
Workplace Justice Fund		245
Parks and Recreation turf replacement Sweetwater Valley		237
Management of conduit financing programs		229
Parks expansion and improvements		132
South County Shelter capital improvements		119
Capital projects or major maintenance projects		48
Total General Fund	$	33,664

NOTE 25
Fund Balances Assigned to Other Purposes

At June 30, 2025, the fund balances assigned to other purposes are presented as follows:

Table 48
Fund Balances Assigned to Other Purposes
At June 30, 2025

Major Fund		
General Fund		
Health, mental health and social services	$	104,500
Planning, land use, agriculture, watershed and other public services		95,974
Law enforcement, detention, legal and other protection services		49,117
Park and Recreation services		15,076
Fire protection		3,785
Maintenance		2,238
One-time labor negotiation payments		2,039
Assessor/Recorder/County Clerk services		1,512
Public Defender information technology improvements		1,200
Registrar of Voters services		905
SDCERA part-time credit		600
Domestic violence shelter program		600
Deferred Retirement Option Program implementation		570
Treasurer-Tax Collector services		369
Tenant legal services		300
District 1 transition costs		100
Community Enhancement program		20
Animal Services		4
Total General Fund	$	278,909

NOTE 26
Net Position Restricted for Laws or Regulations of Other Governments: Other Purposes

At June 30, 2025, the net position restricted for laws or regulations of other governments: other purposes is presented as follows:

Table 49
Net Position Restricted for Laws or Regulations of Other Governments: Other Purposes
At June 30, 2025

Retracement or remonument surveys, improvements for grazing lands, wildlife propagation and aviation purposes capital improvements and repairs, contracts administration, data collection, analysis and reporting, and responding to complaints regarding trash and trash haulers in unincorporated areas	$	12,751
Vector Control		9,058
State Permanent Local Housing Allocation program to address unmet housing needs		8,409
Fire protection and suppression, emergency response, operation and maintenance of facilities, and flood control services		7,941
Construction, maintenance, and other costs for justice, health, and social facilities and programs		7,317
Street and road lighting maintenance		5,743
Probation Department activities		5,587
Down payment and closing costs assistance for first-time homebuyers		5,075
Parks and Recreation land acquisition, improvements, stewardship and other activities		4,756
Probation community transition unit activities		4,426
Juvenile probation camp		4,385
Emergency medical services, various construction costs		4,133
Domestic violence and child abuse prevention		3,596
Non-capital projects costs for the County Public Health Lab project		3,432
Projects, programs and services that benefit Crest - Dehesa - Harbison Canyon - Granite Hills sub-region		2,399
Custody and care for youthful offenders		2,234
Maintenance and operation of parks and recreation services, fire protection services, emergency response, street improvements, street lighting, and flood control services		2,211
Vehicle abatement activities		1,881
Housing activities		6,039
Real estate fraud prosecution		1,814
Improvement, maintenance and operation of the Waterfront Park		1,071
Sheriff automated warrant system		1,004
Disarming prohibited persons program		620
Acquisition, rehabilitation, construction and financing of courtrooms, courtroom buildings or court facilities		614
Administration, operation and conservation of trails, paths or other facilities for off-highway motor vehicles		504
Juvenile probation activities		428
Sheriff vehicle maintenance and replacement		364
Rehabilitative housing and supervision services for secure track youth population		196
Offset costs incurred to locate and notify victims to whom restitution is owed		137
In home supportive services		110
Pre-trial felony mental health diversion program		70
Lease or purchase of California state approved voting systems, or components of voting systems		9
Housing repairs and improvements		1
Public Defender defense of indigent cases		1
Sheriff's corrections training		1
Total Net Position Restricted for Laws or Regulations of Other Governments: Other Purposes	$	108,317

NOTE 27
Risk Management

The County operates a Risk Management Program, whereby it is partially self-insured for general liability (California Government Code Section 990), self-insured for malpractice (California Government Code Section 990.9), automobile liability (California Vehicle Code Section 16020(b)(4)), and primary workers' compensation (California Code of Regulations, Title 8, Section 15203.4). The County purchases insurance coverage for all property losses, cyber liability, excess workers' compensation, excess general liability, government crime insurance, including employee dishonesty and faithful performance, aviation commercial general liability, and aircraft hull and liability insurance. Settlements in the areas covered have not exceeded insurance coverage for each of the past three fiscal years.

The County's Employee Benefits and Public Liability Insurance Internal Service Funds (ISF) are used to report all of its uninsured risk management activities. Risk management liabilities are reported when it is probable that a loss has occurred, and the amount of that loss can be reasonably estimated. Actuarial evaluations were obtained which determine estimates of known and projected public liability and workers' compensation claim liabilities. These evaluations include estimates for claims incurred but not reported; allocated and unallocated loss adjustment expenses; and amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims.

At June 30, 2025, these liabilities discounted for anticipated investment return (public liability of 1.5% and workers' compensation of 2.5%), totaled $332.1 million, including $105.7 million in public liability and $226.4 million in workers' compensation. Changes in the balances of claim liabilities for fiscal years 2025 and 2024 are shown in **Table 50**.

Table 50
Risk Management - Changes in Claim Liabilities

		2025	2024
Employee Benefits Fund			
Unpaid claims, July 1	$	203,400	203,813
Incurred claims		57,881	35,040
Claim payments		(34,885)	(35,453)
Unpaid claims, June 30	$	226,396	203,400
Public Liability Insurance Fund			
Unpaid claims, July 1	$	106,740	137,289
Incurred claims		41,038	(23,555)
Claim payments		(42,048)	(6,994)
Unpaid claims, June 30	$	105,730	106,740

NOTE 28
Contingencies

Litigation

As of June 30, 2025 the County has recorded a liability, based on the actuarial evaluation, that could result if unfavorable final decisions are rendered in numerous lawsuits to which the County is a named defendant.

Unrecorded Leave Benefits

County employees have unrecorded accumulated benefits of approximately $57 million in sick leave, holiday, and compensatory time. Except for sick leave for eligible employees, these benefits are not payable to employees upon termination and are normally liquidated at year-end or as employees elect to use their benefits per Civil Service rules and regulations. Accumulated vacation, sick leave, and compensatory time-off for which employees are more likely than not to use as paid time off or are eligible for payment upon separation, have been recorded as liabilities in the appropriate proprietary funds and the statement of net position.

Federal and State Programs

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

NOTE 29
Service Concession Agreement

The County has entered a Service Concession Arrangement (SCA) with Ace Parking III, LLC (Ace Parking) in which Ace Parking provides parking management services for two County owned parking structures, the County Administration Center underground parking garage and the Cedar/Kettner parking structure. Ace Parking is specially trained and possess certain skills, experience, education and competency to perform these services more economically and efficiently than the County. The County maintains ownership of the parking structures as well as the authority to determine what services Ace Parking is required to provide, to whom Ace Parking is required to provide the services, and the prices or rates that can be charged for the services. As of June 30, 2025, the County Administration Center underground parking garage's value was $11.418 million, net of accumulated depreciation and generated $170 thousand in revenues for the year ended June 30, 2025. The Cedar/Kettner parking structure's value was $29.894 million, net of accumulated depreciation and generated $557 thousand in revenues.

NOTE 30
Joint Ventures

The San Diego Geographic Information Source (SanGIS) was created in July 1997 as a joint powers agreement between the City of San Diego and the County of San Diego. SanGIS objectives are to create and maintain a geographic information system; marketing and licensing compiled digital geographic data and software; providing technical services; and publishing geographic and land related information for the City and the County, other public agencies, and the private sector. It is governed by a Board of Directors consisting of one voting member from the City of San Diego and one from the County of San Diego. SanGIS relies mostly on an annual budget of $1.9 million contributed primarily by the City and the County to supplement its operating revenues. In its latest report, SanGIS reported a restatement that decreased the 2023 ending net position by $61 thousand; offset with a change in net position that increased net position by $81 thousand for a combined increase to net position for $20 thousand bringing the ending net position to $684 thousand for the fiscal year ended June 30, 2024. The financial report may be obtained by writing to SanGIS at 5500 Overland Ave., Suite 310, San Diego CA 92123 or by calling (858) 874-7000 or by E-mail at webmaster@sangis.org.

The County is a participant with 18 incorporated cities to operate the Unified San Diego County Emergency Services Organization for the purpose of providing regional planning and mutual assistance in the event of an emergency or disaster in the region. The organization is governed by the Unified Disaster Council (UDC) with the San Diego County Board of Supervisors, who serves as Chair of the Council, and a representative from each of the 18 incorporated cities. The County of San Diego Office of Emergency Services (OES) serves as staff to the UDC. OES is a liaison between the incorporated cities, the California Governor's Office of Emergency Services, the Federal Emergency Management Agency, as well as non-governmental agencies such as the American Red Cross. A contractual agreement requires that the cities and the County provide the total required funding each year; one half from the cities and the other half from the County. In its latest report, the organization reported an increase in net position of $35 thousand and ending net position of $249 thousand for the fiscal year ended June 30, 2024. Separate financial statements may be obtained from the Office of Emergency Services, 5580 Overland Ave., Suite 100, San Diego CA 92123 or by calling (858) 565-3490 or by E-mail at oes@sdcounty.ca.gov.

In November 2011, the County of San Diego, which oversees the San Diego County Fire Authority, agreed to be a participant in the Heartland Fire Training Authority effective July 1, 2012. The Authority includes

10 other member agencies and was formed for the purposes of jointly equipping, maintaining, operating, and staffing to provide training of fire-fighting and emergency response personnel to member agencies. It is governed by a Commission comprised of elected officials from each member jurisdiction. The annual budget is derived from fees paid by participating agencies along with revenue generated from class offerings. In its latest report, Heartland Fire Training Authority reported a decrease in net position of $97 thousand and ending net position of $1.2 million for the fiscal year ended June 30, 2024. The financial report may be obtained by writing to Heartland Fire Training Authority at 1301 North Marshall Ave., El Cajon CA 92020 or by calling (619) 441-1683.

The San Diego Workforce Partnership (Partnership) funds job training programs to empower job seekers to meet the current and future workforce needs of employers in San Diego County. Two boards provide oversight: The Consortium Policy Board and the Workforce Development Board (WDB). As the Workforce Partnership is a joint powers authority, the Consortium Policy Board is a partnership of the City and County of San Diego. Members include two County Board of Supervisors, two San Diego City Council members, and a community representative (currently the United Way of San Diego). The Consortium Policy Board appoints members to, and receives recommendations from, the WDB. The two boards collaborate on a variety of funding decisions and priorities. For the fiscal year ended June 30, 2023 (the most recent audited financial statements available), the Partnership reported an increase in net position of $521 thousand and ending net position of $2.7 million. Complete financial reports may be obtained by writing to the San Diego Workforce Partnership, 9246 Lightwave Ave., Suite 210, San Diego, CA 92123 or by calling (619) 228-2900.

NOTE 31
Pension Plans

Plan Description

The County contributes to the San Diego County Employees Retirement Association pension plan (SDCERA-PP or the Plan), a cost-sharing, multiple-employer, defined benefit pension plan that is administered by the Board of Retirement of the San Diego County Employees Retirement Association (SDCERA), a public employee retirement system established by the County of San Diego (County) on July 1, 1939. SDCERA is an independent governmental entity separate and distinct from the County of San Diego. The SDCERA-PP provides retirement, disability, death and survivor benefits for its members under the County Employees Retirement Law of 1937 (Government Code Section 31450 et. seq.), the "Retirement Act".

The management of SDCERA is vested with the Board of Retirement. The Board consists of nine members and two alternates made up of member-elected representatives, Board of Supervisors-appointed representatives and the County Treasurer-Tax Collector who is elected by the general public and a member of the Board of Retirement by law. All members of the Board of Retirement serve terms of three years except for the County Treasurer-Tax Collector whose term runs concurrent with his term as County Treasurer.

Plan Membership

The participating employers in the SDCERA-PP consist of the County of San Diego; Superior Court of California - County of San Diego; Air Pollution Control District, San Dieguito River Valley Joint Powers Authority; Local Agency Formation Commission; and, the San Diego County Office of Education.

All employees of the County of San Diego and the other aforementioned participating employers working in a permanent position at least 20 hours each week are members of the SDCERA. Membership begins with the first biweekly payroll period in the month following employment. Members are vested after accruing five years of service credit.

There are separate retirement plans (types of membership) - General and Safety, under the SDCERA-PP. Safety membership is extended to those involved in

active law enforcement or who otherwise qualify for Safety membership including court service officers and probation officers. All other employees are classified as General members.

The SDCERA-PP has five Tiers. Subject to the provisions of California Public Employees' Pension Reform Act of 2013 (PEPRA), California Government Code Section 7522 et seq. and Assembly Bill (AB) 197, any new employee hired on or after January 1, 2013 through June 30, 2018 who became a General member, (January 1 2013 through June 30, 2020 for Safety members), was placed into Tier C; while any new employee hired on or after July 1, 2018 who became a General member and any new employee who will be hired on or after July 1, 2020 who becomes a Safety member, is placed into Tier D. Tier C and Tier D, are the current open plans for all new General and Safety employees; Tiers I, A, and B are generally closed to new entrants but have active members. On March 8, 2002, the Board of Supervisors eliminated Tier II and established Tier A for active General Members and all non-retired Safety Members who entered on or after March 8, 2002 and before August 28, 2009. All active General Members were converted to Tier A unless they elected to opt-out during a one-time opt-out period. All active and deferred Safety Members were converted to Tier A. All deferred General Tier II Members and active Members who elected to opt out of Tier A were converted to Tier I. Both Tier I and Tier II are closed to new members.

Benefits Provided

The tiers and their basic provisions are listed in the following table:

Table 51
SDCERA - PP Tiers and Basic Provisions

Tier Name	Governing Code	Membership Effective Date	Basic Provisions	Final Average Salary Period
General Tier I	§31676.12	Before March 8, 2002 (1)	2.62% at 62; maximum 3% COLA	Highest 1 - year
General Tier A	§31676.17	March 8, 2002 to August 27, 2009	3.0% at 60; maximum 3% COLA	Highest 1 - year
General Tier B	§31676.12	August 28, 2009 to December 31, 2012	2.62% at 62; maximum 2% COLA	Highest 3 - year
General Tier C	§7522.20(a)	January 1, 2013 to June 30, 2018	2.5% at 67; maximum 2% COLA	Highest 3 - year (2)
General Tier D	§31676.01	July 1, 2018	1.62% at 65; maximum 2% COLA	Highest 3 - year (2)
Safety Tier A	§31664.1	Before August 28, 2009	3.0% at 50; maximum 3% COLA	Highest 1 - year
Safety Tier B	§31664.2	August 28, 2009 to December 31, 2012	3.0% at 55; maximum 2% COLA	Highest 3 - year
Safety Tier C	§7522.25(d)	January 1, 2013 to June 30, 2020	2.7% at 57; maximum 2% COLA	Highest 3 - year (2)
Safety Tier D	§7522.25(c)	July 1, 2020	2.5% at 57; maximum 2% COLA	Highest 3 - year (2)

(1) All general members with membership dates before March 8, 2002 who made a specific and irrevocable election to opt out of General Tier A. This also included those General Members in deferred status on March 8, 2002.

(2) PEPRA limits the amount of compensation that can be used to calculate retirement benefit for Tier C and Tier D to 100% and 120% of the 2013 Social Security taxable wage base limit for General members and Safety members, respectively. These amounts will be adjusted with price inflation starting in 2014.

General members enrolled in Tier 1, A or B are eligible to retire once they attain the age of 70 regardless of service or at age 50 (55 for Tier B) and have acquired 10 or more years of retirement service credit. A General member in Tier 1, A or B with 30 years of service is eligible to retire regardless of age. General members enrolled in General Tier C or D are eligible to retire once they attain the age of 70 regardless of service or at age of 52, and have acquired five or more years of retirement service credit.

Safety members enrolled in Tier A or B are eligible to retire once they attain the age of 70 regardless of service or at age 50 and have acquired 10 or more years of retirement service credit. A Safety member in Tier A or B with 20 years of service is eligible to retire regardless of age. Safety members enrolled in Safety Tier C or D are eligible to retire once they have attained the age of 70 regardless of service or at age of 50, and have acquired five or more years of retirement service credit.

The retirement benefit the member will receive is based upon age at retirement, final average compensation, years of retirement service credit and retirement plan and tier.

For members enrolled in Tier 1, A or B, the maximum monthly retirement allowance is 100% of final compensation. PEPRA limits the amount of compensation that can be used to calculate the retirement benefit for Tier C and Tier D to 100% of the 2013 Social Security taxable wage base limit for General Members and 120% for Safety Members. These amounts will be adjusted with price inflation starting in 2014.

The member may elect an unmodified retirement allowance, or choose an optional retirement allowance. The unmodified retirement allowance provides the highest monthly benefit and a 60% continuance to an eligible surviving spouse or domestic partner. An eligible surviving spouse or domestic partner is one married to or registered with the member one year prior to the effective retirement date. Certain surviving spouse or domestic partners may also be eligible if marriage or domestic partnership was at least two years prior to the date of death and the surviving spouse or domestic partner has attained age 55. There are four optional retirement allowances the member may choose. Each of the optional retirement allowances requires a reduction in the unmodified retirement allowance in order to allow the member the ability to provide certain benefits to a surviving spouse, domestic partner, or named beneficiary having an insurable interest in the life of the member.

The County Employees Retirement Law of 1937 (Government Code Section 31450 et seq.) assigns the County Board of Supervisors the authority to establish and amend benefit provisions.

In addition to the aforementioned retirement, disability, death and survivor benefits, SDCERA provides an annual cost-of-living benefit to all retirees. The cost-of-living adjustment (COLA), based upon the ratio of the past two annual Consumer Price Indices for the San Diego-Carlsbad Area (with 1982-84 as the base period), is capped at 3.0% for Tier 1 and Tier A; and capped at 2.0% for Tier B, Tier C and Tier D. The County Employees Retirement Law of 1937 (Government Code Section 31450 et seq.) assigns the SDCERA Board of Retirement authority to approve retiree members and beneficiaries cost-of-living increases.

Contributions

SDCERA-PP is a contributory plan, meaning both the member and the employer pay contributions into the system; membership and contributions are mandatory. All members are required to make contributions to SDCERA regardless of the retirement plan or tier in which they are included. The average member contribution rate as of June 30, 2025 for fiscal year 2025 was 11.54% of compensation, (not adjusted for employer pick-up of employee contributions).

The County of San Diego and the other participating agencies contribute to the retirement plan based upon actuarially determined contribution rates adopted by the Board of Retirement. Employer contribution rates are adopted annually based upon recommendations received from SDCERA's actuary after the completion of the annual actuarial valuation. The average employer contribution rate as of June 30, 2025 for fiscal year 2025 was 48.49% (not adjusted for pick-up) of compensation.

The Retirement Act requires that County and member contributions be actuarially determined to provide a specific level of benefit. California Government Code Section 31454 (Section 31454) requires the Board of Supervisors to adjust the rates of the San Diego County employer and employee retirement contributions in accordance with the recommendations of the Board of Retirement of SDCERA (SDCERA Board). Section 31454 allows the Board of Supervisors to set (amend) the rate to a higher rate than that recommended by the SDCERA Board, but cannot fix the rate lower than the recommended rate. Contribution rates are expressed

as a percentage of covered payroll and member rates vary according to age at entry, benefit tier level and certain negotiated contracts that provide for the County to pay a portion of members' contributions.

Contributions to the Plan from the County were $846,784 for the year ended June 30, 2025.

Employer and employee contribution rates and active members for the General and Safety plans are as follows:

Table 52
Employer/Employee Contribution Rates and Active Members by Tier

	Employer Contribution Rates	Employee Contribution Rates	Active Members
General Tier I	49.05%	10.28 - 18.26%	11
General Tier A	49.05%	12.24 - 20.13%	4,413
General Tier B	49.05%	8.75 - 15.56%	1,211
General Tier C	41.90%	10.04%	3,697
General Tier D	39.02%	7.32%	7,573
Safety Tier A	78.18%	16.62 - 23.00%	1,023
Safety Tier B	78.18%	13.21 - 18.31%	399
Safety Tier C	69.25%	16.37%	983
Safety Tier D	68.25%	15.72%	852

SDCERA issues a publicly available financial report that includes financial statements and required supplementary information for the SDCERA-PP. The financial report may be obtained by writing to San Diego County Employees Retirement Association, 2275 Rio Bonito Way, Unit 100, San Diego, California 92108-1685 or by calling (619) 515-6800 or via the following internet address https://www.sdcera.org/about-sdcera/finance.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the County reported a liability of $4,564,481 for its proportionate share of the collective Net Pension Liability (NPL). The NPL was measured as of June 30, 2024 and was determined by rolling forward the Total Pension Liability (TPL) as of the June 30, 2023 actuarial valuation date. The NPL is equal to the difference between the TPL and the Plan's Fiduciary Net Position.

Pension amounts, including the County's proportionate share of the NPL, are determined separately for the General and Safety membership classes based on their benefit provisions, actuarial experience, receipts and expenses. The total pension liability for each membership class was calculated based on the participants in and benefits provided for the respective membership class, and the SDCERA-PP fiduciary net position was determined in proportion to the valuation of assets for each membership class. San Diego County is the sole active employer in the Safety membership class that made contributions in fiscal year 2024; therefore 100% of the NPL for the Safety membership class is allocated to San Diego County.

For the County's General membership class, actual or statutorily required contributions for the fiscal year ended June 30, 2024 were used as the basis for determining the proportion of pension amounts, including the NPL. The ratio of the County's General member contributions to the total SDCERA-PP General member contributions for all participating employers is multiplied by the SDCERA-PP total General member NPL to determine the County's proportionate share of the General membership class NPL. The County's total proportionate share is the combination of the County's Safety and General member class proportions.

At June 30, 2024, the County's proportionate share of employer contributions was approximately 94.389%, (General 91.715%, Safety 100%), which was an increase of approximately 0.256% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the County recognized pension expense of $868.313 million.

At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

Table 53
Pension Deferred Outflows/Inflows

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions to the pension plan subsequent to the measurement date	$ 846,787	
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions	25,424	3,909
Changes of assumptions or other inputs	378,286	
Net difference between projected and actual earnings on pension plan investments		69,443
Differences between expected and actual experience in the total pension liability	483,440	318,718
	$ 1,733,937	392,070

Deferred outflows of resources and deferred inflows of resources noted above represent the unamortized portion of changes to the net pension liability to be recognized in future periods in a systematic and rational manner.

Projected earnings on pension investments are recognized as a component of pension expense. The net difference between projected and actual earnings on pension plan investments is reported as a deferred outflow of resources or deferred inflow of resources and amortized as a component of pension expense on a closed basis over a five-year period, beginning with the period in which they are incurred.

Changes in proportionate share and differences between employer's contributions and proportionate share of contributions, changes of assumptions and other inputs, and differences between expected and actual experience in the total pension liability, are amortized over the average of the expected remaining service lives (service lives) of all employees that are provided with pensions through the SDCERA-PP and are recorded as a component of pension expense, beginning with the period in which they are incurred. $846,784 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Table 54
Pension Expense

Year Ending June 30	Amount
2026	$ 149,821
2027	552,761
2028	(111,458)
2029	(96,044)
Total	$ 495,080

Actuarial Assumptions

Total Pension Liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of employee service. The significant actuarial assumptions used to measure the total pension liability as of June 30, 2024 (the measurement date) are shown in the following table:

Table 55
Actuarial Assumptions

Inflation	2.50%
Salary increases	General: 3.90% to 10.50% and Safety: 4.10% to 11.75%, vary by service, including inflation and real across-the-board salary increases
Discount rate	6.50%, net of pension plan investment expense, including inflation
Cost-of-living adjustment	Maximum of 3% for Tiers I and A Maximum 2% for Tiers B, C and D
Date of last experience study	July 1, 2018 through June 30, 2021

Mortality rates for General members and all beneficiaries not currently in pay status are based on the Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2021. Mortality rates for beneficiaries in pay status are based on the Pub-2010 Contingent Survivor Amount-Weighted Above-Median Mortality Table

(separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2021. Mortality rates for Safety members are based on the Pub-2010 Safety Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 5% for males and decreased by 5% for females, projected generationally with the two-dimensional mortality improvement scale MP-2021. Mortality rates for General members with a disability retirement are based on Pub-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates decreased by 15%, projected generationally with the two-dimensional mortality improvement scale MP-2021. Mortality rates for Safety members with a disability retirement are based on Pub-2010 Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2021.

The allocation of investment assets within the SDCERA portfolio is approved by the Board of Retirement. Plan assets are managed on a total return basis with a long-term objective of achieving the assumed investment rate of return.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before deducting investment expenses, are shown in the following table. This information was used in the derivation of the long-term expected investment rate of return assumption for the June 30, 2023 actuarial valuation and rolled forward to the June 30, 2024 measurement period:

Table 56
Target Allocation and Projected Arithmetic Real Rates of Return for each Asset Class

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap Equity	19.00%	5.40%
Small Cap Equity	3.00%	6.17%
Developed International Equity	15.00%	6.13%
Global Equity	11.50%	6.20%
Emerging Market Equity	5.00%	8.17%
High Yield Bonds	6.40%	2.76%
Bank Loan	0.60%	2.02%
Real Estate	7.40%	4.59%
Private Equity	5.00%	10.83%
Private Credit	1.00%	5.93%
Timberland	0.80%	4.44%
Farmland - Row Crops	0.70%	5.62%
Infrastructure	1.50%	6.02%
Real Estate (Non-Core)	2.60%	7.94%
Intermediate Duration Bonds - Gov't	10.30%	-0.24%
Intermediate Duration Bonds - Credit	10.20%	0.70%
Total	100%	4.80%

Discount Rate

The discount rate used to measure the total pension liability was 6.50% percent as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed SDCERA-PP member contributions will be made at the current contribution rates and that employer contributions will be made at rates equal to the actuarially determined contribution rates. For this purpose, only employer contributions that are intended to fund benefits for current SDCERA-PP members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future SDCERA-PP members and their beneficiaries, as well as projected contributions from future SDCERA-PP members, are not included. Based on those assumptions, the SDCERA-PP's net position was projected to be available to make all projected future benefit payments for current SDCERA-PP members. Therefore, the long-term expected rate of return on SDCERA-PP

investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2024.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to the Changes in the Discount Rate

The following table presents the County's proportionate share of the Net Pension Liability as of June 30, 2024, calculated using the discount rate of 6.50%, as well as what the County's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current rate:

Table 57
County's Share of Net Pension Liability Discount Rate Sensitivity

		1% Decrease (5.50)	Current Discount Rate (6.50)	1% Increase (7.50)
County's proportionate share of the net pension plan liability	$	7,544,263	4,564,481	2,133,336

SDCERA-PP Fiduciary Net Position

Detailed information about the SDCERA-PP fiduciary net position is available in the aforementioned SDCERA publicly available financial report.

NOTE 32
Other Postemployment Benefits

Retiree Health Plan

Plan Description

The County contributes to the SDCERA retiree health plan, (SDCERA-RHP) a cost-sharing multiple-employer defined benefit health plan administered by SDCERA. The SDCERA-RHP is administered as an Internal Revenue Code Section 401(h) account (Health Benefits 401(h) Trust) within the defined benefit pension plan under the authority granted by the Retirement Act to the SDCERA Board of Retirement. The Health Benefits 401(h) Trust was established by the SDCERA Retirement Board and the County's Board of Supervisors. The Retirement Act assigns the authority to establish and amend Health Insurance Allowance (HIA) benefits to the SDCERA Board of Retirement.

SDCERA issues a publicly available financial report that includes financial statements and required supplementary information for the SDCERA-RHP. The financial report may be obtained by writing to San Diego County Employees Retirement Association, 2275 Rio Bonito Way, Unit 100, San Diego, California 92108-1685, by calling (619) 515-6800, or via the following internet address https://www.sdcera.org/about-sdcera/finance.

Benefits Provided

The SDCERA Retirement Board approved the SDCERA-RHP HIA benefits for eligible retired Tier I and Tier II members. The SDCERA-RHP is closed to members in the other Tiers. The HIA is paid from the Health Benefits 401(h) Trust, which is pooled with total fund assets for investment purposes, and is used exclusively to fund future retired member health insurance allowances and program administration. The HIA is not a vested SDCERA benefit and is not guaranteed. It may be reduced or discontinued at any time.

The HIA may be applied to a member's insurance premiums for an SDCERA-sponsored plan or toward medical, dental, and prescription insurance premiums paid to other providers selected by the member. The allowance may not be used toward dependents' premiums, nor can it be used to cover any additional medical expenses incurred. It may not be used toward expenses for vision insurance, office visits or

prescription co-payments. An allowance (or any portion of an allowance) that the retiree is unable to use, is forfeited.

Currently, an HIA benefit is paid to retired General and Safety Tier I and Tier II Members with at least 10 years of SDCERA service credit. Reciprocal service credit and purchased service credit from work in a prior public agency do not count toward the total service credit used to determine the level of allowance. The allowance increases for each year of service credit, with a maximum allowance of $400 per month available for Members with 20 or more years of SDCERA service credit. When Members become eligible for Medicare, their HIA allowance is set at $300 per month, plus reimbursement of $93.50 per month for Medicare Part B premiums.

Members who were granted a disability retirement and were determined to be totally disabled are eligible for the maximum allowance. Members with less than 10 years of service credit who were granted a disability retirement and determined to be partially disabled are eligible for the minimum allowance.

The benefit amounts for non-disabled retirees in Tiers I and II are listed in the following table:

Table 58
Benefit Amount for Non-Disabled Retirees

Years of SDCERA Service Credit*	Monthly Allowance if Not Eligible for Medicare	Monthly Allowance if Eligible for Medicare
Less than 10	$ 0	0
10	200	In addition to the $300 allowance, up to $93.50 may be reimbursed to use toward the cost of the monthly Medicare Part B Premium for participants age 65 or older.
11	220	
12	240	
13	260	
14	280	
15	300	
16	320	
17	340	
18	360	
19	380	
20 or more	$ 400	

* Members who retired on or before September 30, 1991 may be eligible for the maximum allowance.

Upon the retiree's death, the HIA may be transferred to the retiree's eligible spouse or registered domestic partner. The duration of coverage is lifetime for retiree plus continuance to an eligible surviving spouse or registered domestic partner for life. The level of HIA payable to the survivor is the same as that payable to the retiree.

Contributions

The SDCERA-RHP is funded by employer contributions that are based on an actuarial valuation, actuarially determined 20-year level dollar amortization schedule. The Actuarial Valuation of Other Postemployment Benefits (OPEB) as of June 30, 2023, established the fiscal year 2025 employer contribution rate of 1.06 percent of covered payroll which amounted to $17,926 million in required contributions made by the County. The Internal Revenue Code limits employer contributions to a 401(h) account to a maximum of 25 percent of the employer's normal cost contributions to the pension plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2025, the County reported a liability of $11,617 for its proportionate share of the collective Net Other Postemployment Benefits Liability (NOL). The NOL was measured as of June 30, 2024 (measurement date), and determined based upon the results of the actuarial valuation as of June 30, 2024. The Plan's Fiduciary Net Position (plan assets) and the Total OPEB Liability (TOL) were also valued as of the measurement date. The NOL is equal to the difference between the TOL and the Plan's Fiduciary Net Position.

The County's proportion of the NOL, as well as its proportion of the other OPEB related deferred outflows of resources and deferred inflows of resources is determined using the employer contributions from each employer category from July 1, 2023 through June 30, 2024 as provided to the SDCERA Actuary from SDCERA. The ratio of the County's contributions to the total employer contributions is multiplied by the SDCERA-RHP total NOL to determine the County's proportionate share of the NOL. The same calculation is performed for the other OPEB related deferred outflows of resources and deferred inflows of resources.

At June 30, 2024 the County's proportionate share of the NOL was approximately 93.528%, which was an increase of approximately 0.505% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the County recognized OPEB income of $12,455.

At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Table 59
OPEB Deferred Outflows/Inflows

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions to the OPEB plan subsequent to the measurement date	$ 17,926	
Net difference between projected and actual earnings on OPEB plan investments		985
	$ 17,926	985

Deferred outflows of resources noted above represent the unamortized portion of changes to net OPEB liability to be recognized in future periods in a systematic and rational manner.

Projected earnings on OPEB investments are recognized as a component of OPEB expense. The net difference between projected and actual earnings on OPEB plan investments is reported as a deferred outflow of resources or deferred inflow of resources and amortized as a component of OPEB expense on a closed basis over a five-year period, beginning with the period in which they are incurred.

Changes in proportionate share and differences between employer's contributions and proportionate share of contributions, changes of assumptions and other inputs, and differences between expected and actual experience in the total OPEB liability, are amortized over the average of the expected remaining service lives (service lives) of all employees that are provided with OPEB through the SDCERA-RHP and are recorded as a component of OPEB expense, beginning with the period in which they are incurred.

$17,926 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the NOL in the year ending June 30, 2026.

Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Table 60
OPEB Expense

Year Ending June 30	Amount
2026	$ (279)
2027	540
2028	(741)
2029	(505)
Total	$ (985)

Actuarial Assumptions

The TOL in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement, as shown in the table below:

Table 61
Actuarial Assumptions

Inflation	2.50%
Salary increases	General: 3.90% to 10.25%, including inflation and 0.50% across the board salary increases
Discount rate	6.50%
Health care trend	Non-Medicare: 7.00% graded to ultimate 4.50% over 10 years; Medicare: 6.50% graded to ultimate 4.50% over 8 years.
Health insurance allowance subsidy increases	0.00%

Changes in assumptions were made from the prior measurement period. Safety salary increases were not stated for this measurement period. Health care trend for non-Medicare was graded down by 0.25% (from 7.25% to 7.00%) to ultimate 4.50% over 10 years. General salary increases, inflation rate, discount rate, the health care trend for Medicare, and the health insurance allowance subsidy did not change from the prior year.

Mortality rates include Post-retirement mortality rates and Pre-retirement mortality rates. Post-retirement mortality rates include healthy retirement, disabled retirement, and beneficiary retirement.

Healthy Retirement. For General members mortality rates are based on Pub-2010 General Healthy Retiree Headcount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2021. For Safety Members, mortality rates are based on Pub-2010 Safety Healthy Retiree Headcount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 5% for males and decreased by 5% for females, projected generationally with the two-dimensional mortality improvement scale MP-2021.

Disabled Retirement. For General members, mortality rates are based on Pub-2010 Non-Safety Disabled Retiree Headcount-Weighted Mortality Table (separate tables for males and females) with rates decreased by 15%, projected generationally with the two-dimensional mortality improvement scale MP-2021. For Safety members, mortality rates are based on Pub-2010 Safety Disabled Retiree Headcount-Weighted Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2021.

Beneficiary. For beneficiaries, mortality rates are based on Pub-2010 General Contingent Survivor Headcount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2021.

The aforementioned mortality data reasonably reflect the mortality experience as of the measurement date. These mortality tables were adjusted to future years using the generational projection to reflect future mortality improvement between the measurement date and those years.

Pre-retirement. For General members, mortality rates are based on the Pub-2010 General Employee Headcount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2021. For Safety members, mortality rates are based on Pub-2010 Safety Employee Headcount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2021.

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an experience study for the period from July 1, 2018 through June 30, 2021. They are the same as the assumptions used in the June 30, 2024 funding actuarial valuation for SDCERA-RHP.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each measurement class, after deducting inflation, but before deducting investment expenses, are summarized in the following table:

Table 62
Target Allocation and Projected Arithmetic Real Rates of Return for each Asset Class

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap Equity	19.00%	5.40%
Small Cap Equity	3.00%	6.17%
Developed International Equity	15.00%	6.13%
Global Equity	11.50%	6.20%
Emerging Market Equity	5.00%	8.17%
High Yield Bonds	6.40%	2.76%
Bank Loan	0.60%	2.02%
Real Estate	7.40%	4.59%
Private Equity	5.00%	10.83%
Private Credit	1.00%	5.93%
Timberland	0.80%	4.44%
Farmland - Row Crops	0.70%	5.62%
Infrastructure	1.50%	6.02%
Real Estate (Non-Core)	2.60%	7.94%
Intermediate Duration Bonds - Gov't	10.30%	-0.24%
Intermediate Duration Bonds - Credit	10.20%	0.70%
Total	100%	4.80%

Discount Rate

The discount rate used to measure the TOL was 6.50% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rates. For this purpose, only employer contributions that are intended to fund benefits for current SDCERA-RHP members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs (if any) for future SDCERA-RHP members and their beneficiaries, as well as projected contributions (if any) from future SDCERA-RHP members, are not included. Based on those assumptions, the SDCERA-RHP's Fiduciary Net Position was projected to be available to make all projected future benefit payments for current SDCERA-RHP members. Therefore, the long-term expected rate of return on SDCERA-RHP investments was applied to all periods of projected benefit payments to determine the TOL as of June 30, 2024.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to the Changes in the Discount Rate and Changes in the Healthcare Cost Trend Rate

The following table presents the County's proportionate share of the Net OPEB Liability (NOL) as of June 30, 2024, calculated using the discount rate of 6.50%, as well as what the County's proportionate share of the NOL would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current rate; and presents the County's proportionate share of the NOL as of June 30, 2024 and what it would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

Table 63
County's Share of Net OPEB Liability

Discount Rate Sensitivity		1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
County's proportionate share of the net OPEB plan liability	$	16,805	11,617	7,048

Healthcare Cost Trend Rate Sensitivity		1% Decrease *	Current Trend Rates*	1% Increase *
County's proportionate share of the net OPEB plan liability	$	9,892	11,617	13,402

* Because current benefits for most members are limited by the fixed dollar health insurance allowance levels, the trend assumption has little effect on the Net OPEB Liability.

SDCERA-RHP Fiduciary Net Position

Detailed information about the SDCERA-RHP fiduciary net position is available in the aforementioned SDCERA publicly available financial report.

NOTE 33
Fund Deficits

Table 64
Fund Deficits
At June 30, 2025

Internal Service Funds:		
Facilities Management Fund	$	(40,878)
Public Liability Insurance Fund		(9,000)
Purchasing Fund		(4,851)

The Facilities Management and Purchasing Fund deficits of $40.9 million and $4.9 million respectively resulted from adjustments attributed to reporting the County's proportionate shares of the SDCERA-PP net pension liability and the SDCERA-RHP net OPEB liability.

The Public Liability Insurance Fund deficit of $9 million resulted mainly from the higher than anticipated settlement payments in recent fiscal years, including several large payments that were expected in fiscal year 2023-24, but realized in fiscal year 2024-25. Overall, the deficit grew $6.2 million from the prior fiscal year. Favorable resolutions in several litigation matters, and unanticipated revenues have helped limit the deficit increase. The liability also decreased to $105.7 million from the prior year's estimate of $106.7 million, as determined by an independent actuarial firm. The County intends to reduce the existing deficit through increased rate charges to County departments over a 10-year period starting in fiscal year 2025-26, primarily based on the 5-year history of actual expenses by department.

NOTE 34
County of San Diego Successor Agency Private Purpose Trust Fund for Assets of Former San Diego County Redevelopment Agency

On December 29, 2011, the California Supreme Court upheld Assembly Bill x1 26 (the "Bill") that provided for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the County that previously had reported the San Diego County Redevelopment Agency (SDCRA) as a blended component unit.

The Bill provided that upon dissolution of a redevelopment agency, either the County or another unit of local government would agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. On January 24, 2012, via Minute Order 14, the County Board of Supervisors designated the County as the successor agency to the SDCRA; in accordance with the Bill.

Subject to the control of an established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, successor agencies will continue to only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

After the date of dissolution, as allowed in the Bill, the County elected to retain the housing assets and functions previously performed by the former SDCRA. These assets and activities are accounted for in the County Low and Moderate Income Housing Asset Fund and are reported in the County's governmental fund financial statements. The remaining assets, liabilities, and activities of the dissolved SDCRA are reported in the County of San Diego Successor Agency Private Purpose Trust Fund (fiduciary fund) financial statements of the County.

Due To Other Funds

The County of San Diego Successor Agency Private Purpose Trust Fund's "Due To Other Funds" consists of outstanding loans owed to the General Fund for the Upper San Diego River Project ($1.145 million), to the Airport Enterprise Fund (AEF) for the Airport Projects ($2.587 million) and to the County Low and Moderate Income Housing Asset Fund (CLMIHAF) ($290 thousand). The loans were originally made from the General Fund and AEF to the former San Diego County

Redevelopment Agency (SDCRA) but were transferred to the County of San Diego Successor Agency Private Purpose Trust Fund upon dissolution of the SDCRA on February 1, 2012. Additionally, in fiscal year 2016, twenty percent of the then outstanding amount owed to the AEF was transferred from the AEF to the CLMIHAF, as mandated by California Health and Safety Code 34191.4. As of June 30, 2025, the interest earned on the General Fund loan accrues on the average quarterly outstanding balance, at a rate equal to the average County earned investment rate as determined by the County Treasurer. Interest earned on the AEF and CLMIHAF loans accrue at the rate mandated by Health and Safety Code 34191.4. Under California Assembly Bills ABx1 26 and AB 1484, it is expected that the County Successor Agency Private Purpose Trust Fund will pay principal and interest on the loans outstanding when funds are available for this purpose. The timing and total amount of any repayment is subject to applicable law.

NOTE 35
San Diego County Redevelopment Agency (SDCRA) Revenue Refunding Bonds

In December 2005, the San Diego County Redevelopment Agency (SDCRA) issued $16 million Revenue Refunding Bonds Series 2005A that were to mature in fiscal year 2032 but will now mature in 2029 due to the effect of making turbo payments. The SDCRA has pledged property tax increment revenues generated within the Gillespie Field Project Area to pay for the bonds. Gillespie Field Airport revenues may also be used to fund debt service payments if there are insufficient property tax increment revenues to cover a particular fiscal year's debt service requirement. Bonds are also payable from funds held under the indenture, including earnings on such funds. Pursuant to California Assembly Bill ABx1 26, the responsibility for the payment of this debt was transferred to the County of San Diego Successor Agency Private Purpose Trust Fund. The Series 2005A Bonds are not a debt of the County and are not payable out of any funds or properties other than those of the SDCRA.

Upon the occurrence of an event of default (as described in the financing documents) the principal of all of the Bonds then outstanding and the interest accrued thereon shall be immediately due and payable. .

SDCRA revenue refunding bonds outstanding at June 30, 2025 were as follows:

Table 65
SDCRA Revenue Refunding Bonds

Issuance		Original Amount	Interest Rate	Final Maturity Date	Outstanding Balance at June 30, 2025
Revenue Refunding Bonds Series 2005A	$	16,000	3.65 - 5.75%	2029	2,905
Total	$	16,000			2,905

Annual debt service requirements to maturity for SDCRA bonds are as follows:

Table 66
SDCRA Revenue Refunding Bonds - Debt Service Requirements to Maturity

Fiscal Year		Principal	Interest	Total
2026	$	755	141	896
2027		795	97	892
2028		845	50	895
2029		510	12	522
Total		2,905	300	3,205
Less:				
Unamortized issuance discount		(10)		
Total	$	2,895		

SDCRA pledged revenue for the year ended June 30, 2025 was as follows:

Table 67
SDCRA Revenue Refunding Bonds - Pledged Revenues

Debt Pledged	Final Maturity Date		Pledged Revenue To Maturity	Fiscal Year 2025 Debt Principal & Interest Paid	Pledged Revenue Received
Revenue Refunding Bonds Series 2005A	2029	$	3,205	1,600	1,620

Changes in Long-Term Liabilities

Long-term liability activities for the year ended June 30, 2025 were as follows:

Table 68
SDCRA Changes in Long-Term Liabilities

		Beginning Balance at July 1, 2024	Additions	Reductions	Ending Balance at June 30, 2025	Amounts Due Within One Year
Revenue Refunding Bonds Series 2005A	$	4,300		(1,395)	2,905	755
Unamortized issuance discounts		(14)		3	(10)	(3)
Total	$	4,286		(1,392)	2,895	752

NOTE 36
Subsequent Events

San Diego County Capital Asset Leasing Corporation - "County of San Diego Refunding Certificates of Participation, Series 2025 (County Operations Center)"

In July 2025, the San Diego County Capital Asset Leasing Corporation issued $54.760 million of fixed rate certificates of participation titled, "County of San Diego Refunding Certificates of Participation, Series 2025 (County Operations Center)." The 2025 Certificates were issued at a 4.00% to 5.00% fixed rate of interest and will mature on October 1, 2035.

The 2025 Certificates were issued with a premium of $6.717 million. These certificates were issued to current refund and defease the entire outstanding San Diego Regional Building Authority Lease Revenue Refunding Bonds (County Operations Center) Series 2016A.

Tax and Revenue Anticipation Notes

In July 2025, the County issued tax and revenue anticipation notes (TRANS) totaling $200 million due June 30, 2026 at a coupon rate of 5.00% and a yield of 2.60%. Proceeds from the notes will be used to meet fiscal year 2026 cash flow requirements. Fiscal year 2026 unrestricted revenues collateralize the notes.

NOTE 37
New Governmental Accounting Standards

Implementation Status

In June 2022, the GASB issued *Statement No. 101, Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

The County has implemented this Statement for the current fiscal year.

In December 2023, the GASB issued *Statement No. 102, Certain Risk Disclosures.* The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

The County has implemented this Statement for the current fiscal year.

Under Analysis

The County is currently analyzing its accounting practices to determine the potential impact on the financial statements for the following GASB Statements:

In April 2024, the GASB issued *Statement No. 103, Financial Reporting Model Improvements.* The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2025.

In September 2024, the GASB issued Statement No. 104, Disclosure of Certain Capital Assets. The objective of this Statement is to provide users of government financial statements with essential information concerning two types of capital assets: (1) capital assets associated with leases and other intangible assets and (2) capital assets held for sale.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2025.

NOTE 38
San Diego County Employees Retirement Association (SDCERA)

Investments

The California Constitution and the County Employees Retirement Law of 1937 (CERL) grant the Board of Retirement (Retirement Board) exclusive control over SDCERA's Trust Fund. The CERL permits the Board to invest, or delegate the authority to invest, Trust Fund assets through the purchase, holding or sale of any form or type of investment, financial instrument, or financial transaction. All purchases and sales of investments are accounted for on a trade-date basis, and dividends declared but not received are accrued on the ex-dividend date. Realized and unrealized gains or losses of securities are determined based on fair values.

Cash and Short-Term Investments

Cash and short-term investments are cash and assets readily convertible to cash. They include funds held in bank accounts, certificates of deposit, banker's acceptances, Treasury bills, commercial paper and other money market instruments with original maturities of 90 days or less.

Valuation of Investments

SDCERA's custodian bank provides daily valuation of portfolio assets using third-party vendors or specified alternative sources that are considered reliable. The custodian bank reviews the data received from these sources for valuation accuracy. Pricing methodologies vary by asset type and are summarized next.

Equity

Exchange-traded domestic and global equities and equity option values are based on the closing price reported by the primary exchange on which the asset trades or other agreed-upon exchange. Over-the-counter (OTC) equity investments not traded on an exchange and warrants are valued based on the last bid price.

Fixed Income

Domestic and global fixed income securities with an active market and Preferred stocks are valued based on bid prices.

Private Debt, Private Equity and Private Real Assets

The fair value of all private debt, private equity and private real asset investments are determined based on valuations provided in good faith by the General Partners or fund managers consistent with their valuation policies. Valuation assumptions are based upon the nature of the investments and underlying businesses, and valuation techniques vary based upon investment type and involve expert judgment. Private equity and private real assets funds are subject to annual independent audit.

Real Estate

Real estate directly owned by SDCERA is held in separate accounts. Limited Partner interests are valued based on the net asset value of the partnership, which is determined by the General Partners in accordance with the partnership's valuation policies. Properties are

generally valued by an independent third-party appraisal performed on a rotational one-to-three-year basis consistent with the Uniform Standards of Professional Appraisal Practice. During the interim years, real estate values are adjusted for market conditions and cash flow activities. Real estate investments held in separate accounts and Limited Partner interests are subject to an annual independent audit.

Mortgage Loans

Table 69 presents SDCERA's mortgage loans payable associated with its real estate investments as of June 30, 2025. Principal includes amortization and terminal principal payments for the loan balance as of June 30, 2025, and interest includes interest payments on the forecasted loan balances, inclusive of additional draws after June 30, 2025.

Table 69
Mortgage Loans Payable
For the fiscal year ended June 30, 2025
(In Thousands)

Fiscal year payable	Principal (1)	Interest (2)	Total
2026	$ 55,592	23,654	79,246
2027	78,200	25,477	103,677
2028	124,048	29,307	153,355
2029	11,523	30,995	42,518
2030	1,354	32,285	33,639
2031-2035	39,257	52,244	91,501
Total	$ 309,974	193,962	503,936

(1) Principal includes amortization and terminal principal payments for the loan balances as of June 30, 2025.

(2) Interest includes interest payments on the forecasted loan balances, inclusive of additional draws after June 30, 2025.

Derivative Financial Instruments

Derivatives are used in investment portfolios to gain exposure to certain assets or markets, to protect against the risk of adverse moves in asset prices or to enhance returns. SDCERA permits its investment managers to use derivatives to implement their approved investment strategies within their portfolios provided such usage does not introduce market leverage to the total Trust Fund.

SDCERA reports the fair value of derivative instruments in the Statement of Fiduciary Net Position. **Table 70** presents SDCERA's derivative instruments as reported in the Statement of Fiduciary Net Position in the domestic equity, international equity, fixed income and private equity categories as of June 30, 2025.

Table 70
Derivative Instruments Summary
As of June 30, 2025
(In Thousands)

Derivative Type	Changes in Fair Value (1)	Fair Value	Notional Value
Swaps	$ 111,719	136,995	4,374,592
Options	62	128	-
Forwards	(33,219)	(15,850)	360,423
Futures	23,946	25,040	971,509
Total	$ 102,508	146,313	5,706,524

(1) All changes in the fair value of these derivatives are reported as investment income in the Statement of Changes in Fiduciary Net Position.

Swaps

Swaps are contracts by which the parties agree to exchange cash flows and usually involve exchanging a fixed cash flow for a variable cash flow. For example, one party may agree to receive a fixed interest payment in exchange for the total return of an equity index. Swaps do not trade on exchanges. **Table 71** presents SDCERA's Swaps by Type as of June 30, 2025.

Table 71
Swaps by Type
As of June 30, 2025
(In Thousands)

Type	Description/ Counterparty	Notional Value	Fair Value
Cleared Credit Default Swaps	International Exchange Holdings	$	28
ClearedInterest Rate Swaps	Chicago Mercantile Exchange Inc		1,943
Cleared Interest Rate Swaps	LCH Ltd		(3,655)
Cleared Zero Coupon Swaps	LCH Ltd		151
Total Return Swaps	BNP Paribas SA	86,214	4,348
Total Return Swaps	Barclays Bank PLC	31,263	1,389
Total Return Swaps	Canadian Imperial Bank of Commerce	470,764	21,018
Total Return Swaps	Chicago Mercantile Exchange Inc	140,051	6,194
Total Return Swaps	Citibank NA	457,985	12,354
Total Return Swaps	Goldman Sachs International	77,087	3,432
Total Return Swaps	HSBC Bank PLC	92,426	4,650
Total Return Swaps	JP Morgan Chase Bank NA	190,921	3,441
Total Return Swaps	Morgan Stanley & Co International PLC	693,401	9,218
Total Return Swaps	Royal Bank of Canada	767,443	33,652
Total Return Swaps	TD Waterhouse Group Inc	142,698	6,340
Total Return Swaps	UBS AG/London	716,315	15,781
Total Return Swaps	Undefined Counterparty	508,024	16,711
Total		$ 4,374,592	136,995

Options

Options are contracts that give the buyer the right, but not the obligation, to buy or sell an asset at a pre-determined price by a specified date. While options may be privately negotiated, the majority of options are standardized contracts that trade on an exchange. **Table 72** presents SDCERA's Options by Type as of June 30, 2025.

Table 72
Options by Type
As of June 30, 2025
(In Thousands)

Type	Notional Value	Fair Value
Call	$	128
Put		
Total	$	128

Forwards

Forwards are non-standardized, binding contracts between two parties to buy and sell an asset at a specified price at a certain future date; they do not trade on an exchange. Forwards settle at the end of the contract term. **Table 73** presents SDCERA's Forward Contracts by Type as of June 30, 2025.

Table 73
Forward Contracts by Type
As of June 30, 2025
(In Thousands)

Type	Notional Value	Fair Value
Foreign Currency Forwards	$ 360,423	(15,850)
Total	$ 360,423	(15,850)

Futures

Futures are standardized, binding contracts to buy and sell an asset at a specified price by a certain date. Futures are exchange-traded and settle daily. For SDCERA, net gains and losses for the daily settlements are included in the Statement of Changes in Fiduciary Net Position. **Table 74** presents a summary of SDCERA's Futures Contracts by Type as of June 30, 2025.

Table 74
Futures Contracts by Type
As of June 30, 2025
(In Thousands)

Type	Notional Value	Fair Value
Equity Futures	$ 705,032	21,758
Fixed Income Futures	266,477	3,282
Total	$ 971,509	25,040

Deposits And Investments

SDCERA retains investment managers who specialize in particular asset classes and are subject to the guidelines and controls established in SDCERA's Investment Policy Statement (IPS). SDCERA contracts with The Bank of New York Mellon (BNY Mellon) to custody Plan assets.

SDCERA's Investment Philosophy is contained in the IPS and is based on Modern Portfolio Theory, which posits that a diversified portfolio with capitalization-weighted allocations to multiple asset classes will maximize Trust Fund returns and diversify against the risk of loss. Interest rate and credit risks are embedded in a capitalization-weighted portfolio, cannot be diversified away, and are observed in the expected and realized volatilities of the Trust Fund, its components, and the benchmarks. This is reviewed and reported to the Retirement Board monthly.

Any risks from deviations from the capitalization-weighted benchmarks are taken by active investment managers and these risks are captured by the expected and realized tracking error of each manager. These data are also reviewed by staff and are reported to the Retirement Board monthly at a summary level for the total Trust Fund. Chapters II.A (Investment Philosophy), III.E (Investment Manager Requirements), IV.F (Risk Measurement and Management) and G (Tracking Error), and VI.A (Asset Class Allocations, Ranges and Update Cycle) and B (Total Trust Fund Benchmarks) of the Investment Policy Statement are the formal policy statements that address these risks and overall risk management.

Highly Sensitive Investments

As of June 30, 2025, SDCERA's investments included collateralized mortgage obligations (CMO) and mortgage-backed securities totaling $1,128.6 million. These securities are highly sensitive to interest rate fluctuations and are subject to prepayment risk in a period of declining interest rates.

Annual Rate of Return

In FY 2025, the annual money-weighted rate of return for the Trust Fund, net of fees, was 11.2%. The money-weighted rate of return reflects investment performance, net of fees, adjusted for the timing of cash flows and the amounts invested. The money-weighted rate of return can be different than the time-weighted rate of return for the SDCERA-PP, which was 11.2%, net of fees for FY 2025.

Investment Risk

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 40, *Deposit and Investment Risk Disclosures*, investment risk disclosure is required for interest rate risk, credit risk (including custodial credit risk and concentrations of credit risk) and foreign currency risk.

Interest Rate Risk

Interest rate risk is the risk that a change in interest rates will adversely impact the fair value of an investment. In general, an investment's maturity and coupon rate affect how much its price will change as a result of fluctuations in market interest rates. Interest rate risk is monitored and managed by SDCERA's investment managers in accordance with the interest rate risk parameters specified in each manager's investment guidelines.

Table 75 presents exposure to interest rate risk in terms of maturity as of June 30, 2025.

Table 75
Investment Maturities by Type
As of June 30, 2025
(In Thousands)

Investment Type		Investment Maturities (in years) Less than 1	1 - 5	6 - 10	More than 10	Totals
Agency CMO or Mortgage-Backed	$	400,261	42,517		508,360	951,138
Asset Backed		66,302	413,305	2,635	56	482,298
Commingled Funds		270,118	1,328,580	515,783	1,397	2,115,878
Convertibles		20,010	24,912			44,922
Corporates		328,909	816,367	78,395	26,748	1,250,419
Non-Agency CMO or Mortgage-Backed					177,508	177,508
Private Placements		840,426	1,308,310	440,426	449,851	3,039,013
Sovereign Debt		16,476				16,476
U.S. Government Debt		99,374	606,538	12,817	300,620	1,019,349
Totals	$	2,041,876	4,540,529	1,050,056	1,464,540	9,097,001

Credit Risk

Credit risk is the risk that a bond issuer or counterparty will fail to make timely interest and principal payments and thus default on its obligations. Credit risk is influenced by the issuers or counterparty's financial position and prior history of payments or defaults. Credit rating agencies evaluate borrowers' creditworthiness and issue ratings on debt issuances to designate the level of confidence that the borrower will honor its debt obligations as agreed. Credit risk is monitored and managed by SDCERA's investment managers in accordance with the credit rating parameters specified in each manager's investment guidelines.

Table 76 and **Table 77** present SDCERA's fixed income securities ratings by category as of June 30, 2025. Credit ratings were issued by Standard & Poor's (S&P) Global Ratings. The weighted average credit rating of Below Investment Grade assets was B.

Table 76
Credit Risk
As of June 30, 2025
(In Thousands)

Investment Type	AAA	AA	A	BBB	Below Investment Grade	Not Rated	Totals
Agency CMO or Mortgage-Backed	$	951,138					951,138
Asset Backed	237,074	1,411	2,239		13,569	228,005	482,298
Commingled Funds	58,702	1,460,239	269,328	185,771	559	141,279	2,115,878
Convertibles						44,922	44,922
Corporates	45,891	105,976	483,437		533,929	81,186	1,250,419
Non-Agency CMO or Mortgage-Backed	20,573	46,930	1,206		1,700	107,099	177,508
Private Placements	556,653	72,551	264,380		1,157,898	987,531	3,039,013
Sovereign Debt		206			1,109	15,161	16,476
US Government Debt		1,019,349					1,019,349
Totals	$ 918,893	3,657,800	1,020,590	185,771	1,708,764	1,605,183	9,097,001

Table 77
Credit Risk Percentage of Holdings
As of June 30, 2025

Investment Type	AAA	AA	A	BBB	Below Investment Grade	Not Rated
Agency CMO or Mortgage-Backed		26.0%				
Asset Backed	25.8%		0.2%		0.8%	14.2%
Commingled Funds	6.4%	39.9%	26.4%	100.0%		8.8%
Convertibles						2.8%
Corporates	5.0%	2.9%	47.4%		31.2%	5.1%
Non-Agency CMO or Mortgage - Backed	2.2%	1.3%	0.1%		0.1%	6.7%
Private Placements	60.6%	2.0%	25.9%		67.8%	61.5%
Sovereign Debt					0.1%	0.9%
U.S. Government Debt		27.9%				
Totals	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Agency Collateralized Mortgage Obligations or Mortgage-Backed Securities

Agency collateralized mortgage obligations (CMOs) or mortgage-backed securities are securities issued by an agency that use mortgages as collateral.

Asset-Backed

Asset-backed securities are securities that are collateralized by a pool of assets such as loans, leases, credit card debt, royalties or receivables.

Commingled Funds

Commingled funds are professionally managed diversified investment portfolios comprised of assets from multiple investors and managed as a single portfolio. Commingled funds are not publicly traded and participation in them is typically limited to institutional investors.

Convertibles

Convertibles are securities that can be converted into other securities under specified conditions, such as convertible bonds or preferred stock that can be converted into shares of common stock.

Corporates

Corporates refer to debt securities issued by domestic or foreign corporations.

Municipal

Municipal bonds are debt securities issued by a state, county, city, redevelopment agency, special purpose district, school district or similar entity.

Non-Agency CMOs or Mortgage-Backed Securities

Non-Agency CMOs or mortgage-backed securities are domestic and foreign securities that use mortgages as collateral but are issued by an entity other than an agency.

Private Placements

Private placements are domestic and foreign stocks or bonds sold to pre-selected investors and institutions rather than in the open market.

U.S. Government Debt

U.S. Government debt refers to fixed income securities issued by the United States of America, such as Treasury notes and bonds.

Derivative Credit Risk

Derivative instruments generally have a maturity of one year or less. **Table 78** presents counterparty credit ratings related to swaps and forward contracts in SDCERA's portfolio as of June 30, 2025. Credit ratings were issued by S&P Global Ratings.

Table 78
Credit Risk of Derivatives at Fair Value
As of June 30, 2025
(In Thousands)

Credit Rating		Swaps	Forwards
AA	$		2
AA-		33,590	139
A+		88,901	(14,145)
A			(1,846)
A-		28	
Not Rated		14,476	
Total subject to credit risk	$	136,995	(15,850)

Concentration of Credit Risk

Credit risk concentration refers to the risk of loss that could occur from a disproportionately large exposure to any single credit risk, such as investing a large proportion of a portfolio's assets in a single security or in the securities of a single issuer. As of June 30, 2025, in conformance with GASB Statements No. 40 and No. 67, no single issuer exceeded 5% of SDCERA's total investments or represented 5% or more of its total net position. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools and other pooled investments are exempt from GASB disclosure requirements.

Foreign Currency Risk

Foreign currency risk is the risk that a change in exchange rates will adversely impact the value of an investment. **Table 79** presents SDCERA's Net Exposure to Foreign Currency Risk. Foreign currency risk is monitored and managed by SDCERA's investment managers in accordance with the foreign currency exposure parameters specified in each manager's investment guidelines.

Table 79
Net Exposure to Foreign Currency Risk
As of June 30, 2025
(In Thousands)

Currency Name		Equity	Fixed Income	Foreign Exchange Contracts	Cash & Cash Equivalents	Commingled Funds	Total
Euro Currency Unit	$	48,577	225,031	2,401	2,444	242,198	520,651
Japanese Yen					280	203,665	203,945
Pound Sterling			56,629	434	2,682	111,336	171,081
Hong Kong Dollar					23	156,239	156.262
Taiwan Dollar						116,715	116,715
Indian Rupee						114,448	114,448
Australian Dollar			26,465	296	199	60,901	87,861
Danish Krone			51,888	154	1,262	15,789	69,093
South Korean Won						67,238	67,238
Swiss Franc					827	65,180	66,007
Canadian Dollar			614	17	2,397	52,709	55,737
Brazilian Real			8,217	4	543	22,794	31,558
Swedish Krona						25,073	25,073
Chinese Yuan Renminbi						22,132	22,132
Saudi Riyal						21,579	21,579
South African Rand					2	20,365	20,367
Israeli Shekel			6,847	20	3	7,872	14,742
Mexican Peso					61	11,994	12,055
Singapore Dollar					67	11,410	11,477
UAE Dirham						9,485	9,485
Malaysian Ringgit						8,551	8,551
Indonesian Rupiah						7,669	7,669
Polish Zloty						7,280	7,280
Thailand Baht						7,175	7,175
Norwegian Krone					8	6,503	6,511
Qatar Rials						4,466	4,466
Turkish Lira						3,766	3,766
Chilean Peso						3,427	3,427
Philippines Peso						3,033	3,033
Other (Less Than $2 Million Holdings)				20	311	4,542	4,873
Total	$	48,577	375,691	3,346	11,109	1,415,534	1,854,257

SDCERA also had indirect exposure to foreign currency through its investment in DFA Emerging Markets Value Portfolio (NASDAQ: DFEVX), an institutional mutual fund that invests primarily in shares of foreign equities. As of June 30, 2025, SDCERA's investment in this mutual fund totaled $127.1 million. Detailed information about the fund is available at: us.dimensional.com.

Custodial Credit Risk

Custodial credit risk is the risk of being unable to recover the value of investment or collateral securities in the possession of an outside party. Custodial credit risk is influenced by how the securities are insured and registered and where they are held. SDCERA's investments are insured, registered or held by the SDCERA-PP or its agent in the SDCERA-PP's name and therefore not exposed to custodial credit risk.

Securities Lending

SDCERA's IPS permits the SDCERA-PP to enter into securities lending transactions. SDCERA lends U.S. Government obligations, domestic and international bonds and equities to brokers with a simultaneous agreement to return collateral for the same securities plus a fee in the future. SDCERA's securities lending agent BNY Mellon manages the securities lending program and receives securities and/or cash as

collateral. Cash and non-cash collateral are pledged at between 102% or 110% of the fair value of domestic securities and international securities on loan, respectively. There are no restrictions on the amount of securities that can be loaned at one time. The term to maturity of the loaned securities is generally not matched with the term to maturity of the investment of the cash collateral. BNY Mellon is required to indemnify SDCERA if the borrowers fail to return the borrowed securities.

As of June 30, 2025, the SDCERA-PP had $945.2 million in securities on loan and held cash and non-cash collateral of $1.0 billion from borrowers.

Table 80 presents SDCERA's Securities Lending Transactions as of June 30, 2025.

Table 80
Securities Lending Transactions
As of June 30, 2025
(In Thousands)

		SDCERA Securities Lent	Cash and Non-Cash Collateral
Lent for cash collateral:			
Domestic corporate	$	84,153	86,341
Domestic equities		3,491	3,562
U.S. government debt		139,882	142,762
Exchange traded		149	153
Lent for securities collateral:			
Domestic corporate		41,904	45,930
Domestic equities		309	339
U.S. government debt		675,135	741,437
Exchange traded		136	149
Total	$	945,159	1,020,673

BNY Mellon invests the cash collateral for securities lending in a separately managed, short-term investment account. As shown in **Table 81**, at June 30, 2025, the short-term investment account consisted of 100% overnight repurchase agreements.

Table 81
Securities Lending Investments
As of June 30, 2025
(In Thousands)

		Fair value	% of Total
Repurchase agreements	$	232,818	100.0%
Total	$	232,818	100.0%

The time deposits and asset-backed securities were rated A by S&P Global Ratings. SDCERA does not have the ability to pledge or sell collateral securities without a borrower default. As of June 30, 2025, SDCERA had no credit risk exposure to borrowers.

Fair Value of Investments

SDCERA measures and records its investments using fair value measurement guidelines in accordance with generally accepted accounting principles. These guidelines recognize a three-level fair value hierarchy, as follows:

Level 1: Quoted prices for identical investments in active markets;

Level 2: Observable inputs other than quoted market prices; and,

Level 3: Unobservable inputs.

Table 82 presents a schedule of SDCERA's Fair Value Measurements as of June 30, 2025. Values are derived from BNY Mellon and are presented based on securities classification. Amounts per asset class, when aggregated, correspond to values presented in the Statement of Fiduciary Net Position.

Table 82
Fair Value Measurements
As of June 30, 2025
(In Thousands)

		Total as of 6/30/2025	Level 1	Level 2	Level 3
Investments by Fair Value Level:					
Equity Securities:					
Domestic Equity Securities	$	3,728,293	1,248	1,239,707	2,487,338
International Equity Securities		951,490	129,175	377,857	444,458
Total Equity Securities		4,679,783	130,423	1,617,564	2,931,796
Fixed Income Securities		9,792,338	2,263,580	7,152,547	376,211
Private Debt		91,973			91,973
Private Equity		195,715			195,715
Private Real Assets		91,500			91,500
Real Estate		600,034			600,034
Total Investments by Fair Value Level		15,451,343	2,394,003	8,770,111	4,287,229
Investments measured at Net Asset Value (NAV):					
Private Debt		127,006			
Private Equity		156,518			
Private Real Assets		129,416			
Real Estate		973,342			
Total Investments measured at NAV		1,386,282			
Investments Derivative Instruments:					
Forwards		(15,850)		(15,850)	
Futures		25,040	25,040		
Options		128		128	
Swaps		136,995		136,995	
Total Investments Derivative Instruments		146,313	25,040	121,273	
Total investments Measured at Fair Value		16,983,938			
Investments Securities Lending Collateral:					
Collateral payable for securities lending		232,818		232,818	
Total Collateral from securities lending	$	232,818		232,818	

Values derived from custodian bank and presented based on securities classification. Amounts per asset class, when aggregated, correspond to values as presented in the Statement of Fiduciary Net Position.

Fixed income and equity securities classified as Level 1 are valued using prices quoted in active markets for those securities. Securities classified as Level 2 are valued using matrix pricing, market corroborated pricing and inputs such as yield curves and indices. Securities classified as Level 3 are valued using investment manager pricing for private placements, private equities and real estate.

Investments valued using the net asset value (NAV) per share or its equivalent are considered "alternative investments" and, unlike more traditional investments, generally do not have readily obtainable market values and take the form of limited partnerships. SDCERA invests in the following alternate investments:

Private Equity Funds. These funds generally invest in illiquid, non-publicly traded equity and debt securities and partnership interests. Investments in these Limited Partnership investments are stated at fair value in accordance with U.S. generally accepted accounting principles and Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement*.

Private Real Assets Funds. These funds generally invest in agriculture, energy, infrastructure, metals and mining, and timber assets. The investments are typically illiquid and non-publicly traded.

Real Estate Funds. These funds invest both in U.S. and foreign commercial real estate. The fair values of the investments have been determined using the NAV per share or its equivalent of SDCERA-PP's ownership

interest in partners' capital. Generally, these investments cannot be redeemed. Distributions from each fund are received when income is distributed or when the underlying investments in the funds are liquidated.

SDCERA values alternative investments based on the partnerships' financial statements. If June 30 statements are available, those values are used. If partnerships have fiscal years ending dates other than June 30, the value is obtained from the most recently available valuation combined with subsequent calls and distributions.

Table 83 presents a schedule of the unfunded commitments, redemption frequency and redemption notice period for SDCERA's Alternative Investments Measured at Net Asset Value, as of June 30, 2025.

Table 83
Investments Measured at Net Assets Value (NAV)
As of June 30, 2025
(In Thousands)

		Net Asset Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Private Debt Funds	$	127,006	11,140	Not Eligible	N/A
Private Equity Funds		156,518	86,071	Not Eligible	N/A
Private Real Assets Funds		129,416	87,311	Variable	Variable
Real Estate Funds		973,342	169,426	Variable	Variable
Total Investments measured at NAV	$	1,386,282	353,948		

Commitments And Contingencies

Derivative Instruments

Through certain investment managers, SDCERA is a party to derivative financial instruments. Derivative instruments include but are not limited to contracts for delayed delivery of securities, commodities or currencies in which the seller agrees to make delivery at a specified future date of a specified instrument at a specified price or yield. Risks arise from the possible inability of counterparties to meet the terms of their contract. The risk of loss from these financial instruments includes credit risk and market risk, which refers to the possibility that future changes in market prices may make such financial instruments less valuable.

Unfunded Commitments

The Statement of Fiduciary Net Position does not reflect unfunded commitments to invest in private debt funds in the amount of $11.1 million, private equity funds in the amount of 86.1 million, real estate funds in the amount of $169.4 million and private real asset funds in the amount of $87.3 million. SDCERA funds these commitments from SDCERA-PP assets over multiple fiscal years.


STOP

Required Supplementary Information



Pension Plan

The schedule (in thousands) of the County's proportionate share of the San Diego County Employees Retirement Association (SDCERA) pension plan collective Net Pension Liability is shown in the table below:

Table 1
Schedule of the County's Proportionate Share of the Net Pension Liability

	Fiscal Year									
	2025*	2024*	2023*	2022*	2021*	2020*	2019*	2018*	2017*	2016*
County's proportion of the net pension liability	94.389%	94.133%	93.596%	93.800%	93.014%	93.750%	94.119%	93.136%	92.898%	92.827%
County's proportionate share of the net pension liability	$ 4,564,481	5,229,769	5,314,913	2,246,673	4,478,532	3,790,434	3,197,900	3,433,950	3,992,748	2,593,395
County's covered payroll	$ 1,601,398	1,444,698	1,339,194	1,307,845	1,267,790	1,190,184	1,145,764	1,091,617	1,058,895	1,036,987
County's proportionate share of the net pension liability as a percentage of its covered payroll	285.031%	361.997%	396.874%	171.784%	353.255%	318.480%	279.106%	314.575%	377.067%	250.089%
Plan fiduciary net position as a percentage of the total pension liability	78.46%	73.95%	71.86%	87.07%	72.83%	76.08%	78.32%	75.56%	70.48%	78.63%

*Amounts presented above were based on the measurement periods ending June 30, 2024, June 30, 2023, June 30, 2022, June 30, 2021, June 30, 2020, June 30, 2019, June 30, 2018, June 30, 2017, June 30, 2016, and June 30, 2015, respectively.

The schedule (in thousands) of County contributions to the SDCERA pension plan is shown in the table below:

Table 2
Schedule of the County's Contributions - Net Pension Liability

	Fiscal Year									
	2025*	2024*	2023*	2022*	2021*	2020*	2019*	2018*	2017*	2016*
Actuarial determined contributions	$ 857,984	782,514	616,642	589,349	578,519	523,865	485,619	465,339	386,971	354,524
Contributions in relation to the actuarially determined contribution	846,784	813,657	625,412	589,349	578,519	533,885	499,451	487,841	386,971	354,524
Contribution deficiency (excess)**	11,200	(31,143)	(8,770)	-	-	(10,020)	(13,832)	(22,502)	-	-
County's covered payroll	$ 1,746,296	1,601,398	1,444,698	1,339,194	1,307,845	1,267,790	1,190,184	1,145,764	1,091,617	1,058,595
Contributions as a percentage of covered payroll	48.49%	50.81%	43.29%	44.01%	44.23%	42.11%	41.96%	42.58%	35.45%	33.49%

*Amounts presented above were based on the fiscal years ended June 30, 2025, June 30, 2024, June 30, 2023, June 30, 2022, June 30, 2021, June 30, 2020, June 30, 2019, June 30, 2018, June 30, 2017, and June 30, 2016, respectively.
**Based on one-time use of over-realized general purpose revenue generated by greater-than-anticipated assessed value growth as per County Code of Administrative Ordinances Article VII, Section 113.5(b)

The 10-year schedule of annual money-weighted rate of return on pension plan investments is included in the SDCERA financial report at https://www.sdcera.org/finance_Annual_Comprehensive_Financial_Reports.htm.

See note to the required supplementary information

Changes in Assumptions

The following assumptions used to determine the Total Pension Liability have changed:

Table 3
Actuarial Assumptions

	Reporting Period: June 30, 2015	**Reporting Period: June 30,2016**
Inflation	3.25%	3.00%
Salary increases	General: 4.75% to 10.00% and Safety: 5.00% to 12.00% vary by service, including inflation.	General: 4.50% to 9.75% and Safety: 4.75% to 11.75% vary by service, including inflation.
Discount rate	7.75%, net pension plan investment expense, including inflation.	7.50%, net pension plan investment expense, including inflation.
	Reporting Period: June 30, 2016	**Reporting Period: June 30,2017**
Salary increases	General: 4.50% to 9.75% and Safety: 4.75% to 11.75% vary by service, including inflation.	General: 4.25% to 10.25% and Safety: 4.50% to 12.00% vary by service, including inflation.
Discount rate	7.50%, net pension plan investment expense, including inflation.	7.25%, net of pension plan investment expense, including inflation.
Date of last experience study	July 1, 2009 through June 30, 2012	July 1, 2012 through June 30, 2015
Mortality rates	RP-2000	RP-2014
	Reporting Period: June 30, 2019	**Reporting Period: June 30, 2020**
Inflation	3.00%	2.75%
Salary increases	General: 4.25% to 10.25% and Safety: 4.50% to 12.00% vary by service, including inflation.	General: 4.15% to 10.50% and Safety: 4.25% to 12.00% vary by service, including inflation.
Discount rate	7.25%, net of pension plan investment expense, including inflation.	7.00%, net of pension plan investment expense, including inflation.
Date of last experience study	July 1, 2012 through June 30, 2015	July 1, 2015 through June 30, 2018
Mortality rates	RP-2014	Pub-2010
	Reporting Period: June 30, 2022	**Reporting Period: June 30, 2023**
Inflation	2.75%	2.50%
Salary increases	General: 4.15% to 10.50% and Safety: 4.25% to 12.00% vary by service, including inflation.	General: 3.90% to 10.50% and Safety: 4.10% to 11.75% vary by service, including inflation.
Discount rate	7.00%, net pension plan investment expense, including inflation.	6.50%, net pension plan investment expense, including inflation.
Date of last experience study	July 1, 2015 through June 30, 2018	July 1, 2018 through June 30, 2021

OPEB Plan

The schedule (in thousands) of the County's proportionate share of the SDCERA Retiree Health Plan (RHP) collective Net OPEB Liability is shown in the table below:

Table 4
Schedule of the County's Proportionate Share of the Net OPEB Liability

	Fiscal Year							
	2025*	2024*	2023*	2022*	2021*	2020*	2019*	2018*
County's proportion of the net OPEB liability	93.528%	93.023%	92.913%	93.257%	92.670%	93.396%	93.227%	92.590%
County's proportionate share of the net OPEB liability	$ 11,617	45,792	69,417	71,147	92,006	106,033	119,483	132,163
County's covered payroll	$ 1,601,398	1,444,698	1,339,194	1,307,845	1,267,790	1,190,184	1,145,764	1,091,617
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	0.725%	3.170%	5.183%	5.440%	7.257%	8.909%	10.428%	12.107%
Plan fiduciary net position as a percentage of the total OPEB liability	84.04%	49.35%	32.73%	31.57%	19.70%	14.73%	10.12%	6.92%

*Amounts presented above were based on the measurement period ending June 30, 2024, June 30, 2023, June 30.2022, June 30, 2021, June 3, 2020, June 30, 2019, June 30, 2018 and June 30, 2017.

Note: This Schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

See note to the required supplementary information

The schedule (in thousands) of County contributions to the SDCERA RHP is shown in the table below:

Table 5
Schedule of the County's Contributions - OPEB

	Fiscal Year							
	2025*	2024*	2023*	2022*	2021*	2020*	2019*	2018*
Actuarial determined contributions	$ 19,726	19,212	17,116	17,008	17,611	18,472	18,892	18,229
Contributions in relation to the actuarially determined contributions	17,926	19,212	17,116	17,008	17,611	18,472	18,892	18,229
Contribution deficiency (excess)	1,800	-	-	-	-	-	-	-
County's covered payroll	$ 1,746,296	1,601,398	1,444,698	1,339,194	1,307,845	1,267,790	1,190,184	1,145,764
Contributions as a percentage of covered payroll	1.03%	1.20%	1.18%	1.27%	1.35%	1.46%	1.59%	1.59%

*Amounts presented above were based on the fiscal years ended June 30, 2025, June 30, 2024, June 30,2023, June 30, 2022, June 30, 2021, June 30, 2020, June 30, 2019 and June 30, 2018.

Note: This Schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

The 10-year schedule of annual money-weighted rate of return on RHP investments is included in the SDCERA financial report at https://www.sdcera.org/finance_Annual_Comprehensive_Financial_Reports.htm.

See note to the required supplementary information

Changes in Assumptions

The following assumptions used to determine the Total OPEB Liability have changed:

Table 6
Actuarial Assumptions

	Reporting Period: June 30, 2018	**Reporting Period: June 30, 2019**
Salary increases	General: 4.50% to 9.75% including inflation.	General: 4.25% to 10.25% including inflation.
Healthcare trend	6.50% graded to ultimate 4.50% over 8 years.	Non-Medicare: 7.00% graded to ultimate 4.50% over 10 years; Medicare: 6.50% graded to ultimate 4.50% over 8 years.
	Reporting Period: June 30, 2019	**Reporting Period: June 30, 2020**
Inflation	3.00%	2.75%
Salary increases	General: 4.25% to 10.25% including inflation.	General: 4.15% to 10.50% including inflation.
Discount rate	7.25%	7.00%
Healthcare trend	Non-Medicare: 7.00% graded to ultimate 4.50% over 10 years; Medicare: 6.50% graded to ultimate 4.50% over 8 years.	Non-Medicare: 6.75% graded to ultimate 4.50% over 9 years; Medicare: 6.25% graded to ultimate 4.50% over 7 years.
	Reporting Period: June 30, 2021	**Reporting Period: June 30, 2022**
Healthcare trend	Non-Medicare: 6.75% graded to ultimate 4.50% over 9 years; Medicare: 6.25% graded to ultimate 4.50% over 7 years.	Non-Medicare: 7.50% graded to ultimate 4.50% over 12 years; Medicare: 6.50% graded to ultimate 4.50% over 8 years.
	Reporting Period: June 30, 2022	**Reporting Period: June 30, 2023**
Inflation	2.75%	2.50%
Salary increases	General: 4.15% to 10.50% including inflation.	General: 3.90% to 10.25% including inflation and 0.50% across the board salary increases.
Discount rate	7.00%	6.50%
Healthcare trend	Non-Medicare: 7.50% graded to ultimate 4.50% over 12 years; Medicare: 6.50% graded to ultimate 4.50% over 8 years.	Non-Medicare: 7.25% graded to ultimate 4.50% over 11 years; Medicare: 6.50% graded to ultimate 4.50% over 8 years.
	Reporting Period: June 30, 2023	**Reporting Period: June 30, 2024**
Salary increases	General: 3.90% to 10.25% including inflation and 0.50% across the board salary increases.	General: 3.90% to 10.50% including inflation and 0.50% across the board salary increases. Safety: 4.10% to 11.75% including inflation and 0.50% across the board salary increases.
	Reporting Period: June 30, 2024	**Reporting Period: June 30, 2025**
Salary increases	General: 3.90% to 10.50% including inflation and 0.50% across the board salary increases. Safety: 4.10% to 11.75% including inflation and 0.50% across the board salary increases.	General: 3.90% to 10.25% including inflation and 0.50% across the board salary increases.
Healthcare trend	Non-Medicare: 7.50% graded to ultimate 4.50% over 11 years; Medicare: 6.50% graded to ultimate 4.50% over 8 years.	Non-Medicare: 7.00% graded to ultimate 4.50% over 10 years; Medicare: 6.50% graded to ultimate 4.50% over 8 years.

See note to the required supplementary information

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Taxes	$	1,682,397	1,682,397	1,741,174
Licenses, permits and franchise fees		57,769	57,770	57,027
Fines, forfeitures and penalties		48,312	48,812	45,225
Revenue from use of money and property		65,771	65,771	109,706
Aid from other governmental agencies:				
State		2,111,716	2,115,480	1,915,176
Federal		1,432,726	1,430,117	1,438,632
Other		233,561	233,559	236,630
Charges for current services		481,852	483,042	469,051
Other		160,333	163,419	55,664
Total revenues		6,274,437	6,280,367	6,068,285
Expenditures:				
Current:				
General government:				
Assessor/recorder/county clerk - finance		65,045	68,271	57,738
Auditor and controller		37,386	36,560	36,794
Auditor and controller - information technology management services		10,615	11,433	5,206
Board of supervisors district #1		3,391	3,592	2,496
Board of supervisors district #2		3,395	3,448	3,293
Board of supervisors district #3		3,340	3,537	3,152
Board of supervisors district #4		3,352	3,552	2,956
Board of supervisors district #5		3,338	3,540	3,181
Board of supervisors general office		615	614	580
Chief administrative office - legislative and administrative		14,091	14,321	11,502
Civil service commission		669	668	662
Clerk of the board of supervisors - legislative and administrative		5,588	5,588	5,267
Community enhancement		7,333	7,388	7,272
Community projects		14,717	14,743	14,665
County communications office		4,276	4,676	3,971
County counsel		47,788	47,788	45,138
County technology office		11,837	12,138	9,968
Countywide general expense		287,034	282,507	151,420
Finance and general government - legislative and administrative		13,568	19,243	4,816
Finance and general government - other general		11,304	7,578	7,501
Finance and general government group - CAC major maintenance		7,581	7,561	8,749
Finance and general government group - finance		7,248	12,003	6,631
Human resources - other general government		9,893	9,593	8,067
Human resources - personnel		26,937	27,237	26,185
Land use and environment - legislative and administrative		27,498	29,859	13,048
Lease payments - bonds		7,998	7,998	
Public safety - legislative and administrative		26,684	25,667	14,802
Public works, dept of gen		1,337	1,337	1,279
Registrar of voters		41,062	48,017	40,954
Treasurer - tax collector		26,176	26,856	25,706
Total general government	$	731,096	747,313	522,999

Continued on next page

See note to the required supplementary information

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 2025
(In Thousands)

(Continued)		Original Budget	Final Budget	Actual
Public protection:				
Agriculture, weights and measures	$	29,201	29,479	23,018
Agriculture, weights and measures - sealer		6,811	6,341	6,109
Assessor/recorder/county clerk - other protection		26,780	24,656	18,564
Child support		52,573	52,360	50,034
Citizens law enforcement review board		1,987	1,985	1,874
Contributions for trial courts		67,954	69,654	68,950
Department of animal services		10,779	10,899	10,198
District attorney - judicial		284,706	287,611	277,932
Fire protection, Office of emergency services		79,546	77,775	72,258
Grand jury		611	610	447
Health and human services agency - public administrator/public guardian		6,023	6,023	7,689
Local agency formation commission administration		618	618	618
Medical examiner		20,792	21,333	19,328
Office of emergency services		27,395	28,193	19,110
Penalty assessment		3,129	3,129	
Planning and development services		111,558	111,541	47,853
Probation - detention and correction		223,150	224,130	169,316
Probation - juvenile detention		96,211	96,842	113,645
Public defender		134,031	135,830	131,654
Public safety - other protection		569	569	1,239
Public works, flood control, soil and water, general		42,371	39,936	2,947
Sheriff - adult detention		462,396	471,349	466,823
Sheriff - detention and correction		9,567	9,887	9,991
Sheriff - other protection		4,375	4,375	3,739
Sheriff - police protection		794,611	782,961	735,970
Total public protection		2,497,744	2,498,086	2,259,306
Public ways and facilities:				
Public works, general - health		157	1,457	413
Public works, general - public ways		8,331	8,330	6,751
Total public ways and facilities		8,488	9,787	7,164
Health and sanitation:				
Environmental health and quality		69,350	69,390	57,893
Health and human services agency - drug and alcohol abuse services		262,048	258,671	242,714
Health and human services agency - health		383,199	368,747	283,793
Health and human services agency - health administration		2,102	2,101	1,764
Health and human services agency - medical care		78,733	78,731	77,057
Health and human services agency - mental health		880,807	891,104	802,246
Public works, general - sanitation		20,562	13,712	7,858
Total health and sanitation	$	1,696,801	1,682,456	1,473,325

Continued on next page

See note to the required supplementary information

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 2025
(In Thousands)

(Continued)		Original Budget	Final Budget	Actual
Public assistance:				
Health and human services agency - medical services	$	5,247	4,443	4,208
Health and human services agency - other assistance		735,390	727,642	468,724
Health and human services agency - social administration		1,197,177	1,227,770	1,183,215
Health and human services agency - veterans' services		15,678	15,678	13,795
Probation - care of court wards		13,467	11,772	10,988
Total public assistance		1,966,959	1,987,305	1,680,930
Education:				
Agriculture, weights and measures		870	870	979
Total education		870	870	979
Recreation and cultural:				
Parks and recreation		76,851	71,204	57,188
Total recreation and cultural		76,851	71,204	57,188
Capital outlay		161,540	151,918	110,504
Debt service:				
Principal		70,073	70,150	70,079
Interest		13,191	13,265	13,191
Total expenditures		7,223,613	7,232,354	6,195,665
Excess (deficiency) of revenues over (under) expenditures		(949,176)	(951,987)	(127,380)
Other financing sources (uses):				
Sale of capital assets				5,358
Issuance and modifications of leases:				
Leases		36,023	36,023	36.023
Issuance and modifications of subscriptions:				
Subscriptions		23,989	23,989	23,989
Transfers in		472,765	478,064	444,093
Transfers out		(736,881)	(784,465)	(329,559)
Total other financing sources (uses)		(204,104)	(246,389)	179,904
Net change in fund balances		(1,153,280)	(1,198,376)	52,524
Fund balances at the beginning of year		2,999,750	2,999,750	2,999,750
Increase (decrease) in nonspendable inventories			(6,820)	(6,820)
Fund balances at end of year	$	1,846,470	1,794,554	3,045,454

See note to the required supplementary information

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PUBLIC SAFETY FUND
For the Year Ended June 30, 2025
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	$		1,138
Aid from other governmental agencies:			
State	387,114	387,114	387,017
Total revenues	387,114	387,114	388,155
Expenditures:			
Current:			
Public protection:			
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	387,114	387,114	388,155
Other financing sources (uses):			
Transfers out	(433,427)	(433,427)	(399,934)
Total other financing sources (uses)	(433,427)	(433,427)	(399,934)
Net change in fund balances	(46,313)	(46,313)	(11,779)
Fund balances at beginning of year	108,040	108,040	108,040
Fund balances at end of year	$ 61,727	61,727	96,261

See note to the required supplementary information

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
TOBACCO ENDOWMENT FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Revenue from use of money and property	$	1,900	1,900	8,404
Total revenues		1,900	1,900	8,404
Expenditures:				
Current:				
General government:				
Tobacco settlement		200	200	130
Total general government		200	200	130
Total expenditures		200	200	130
Excess (deficiency) of revenues over (under) expenditures		1,700	1,700	8,274
Other financing sources (uses):				
Transfers out		(25,315)	(29,615)	(29,615)
Total other financing sources (uses)		(25,315)	(29,615)	(29,615)
Net change in fund balances		(23,615)	(27,915)	(21,341)
Fund balances at beginning of year		237,323	237,323	237,323
Fund balances at end of year	$	213,708	209,408	215,982

See note to the required supplementary information

Budgetary Information

General Budget Policies

An operating budget is adopted each fiscal year by the Board of Supervisors for the governmental funds. The annual resolution adopts the budget at the object level of expenditures within departments. Annual budgets are not required to be adopted for the Tobacco Securitization Joint Special Revenue Fund; and the Debt Service and Capital Projects Funds (other governmental funds). Certain annual appropriations are budgeted on a project or program basis. If such projects or programs are not completed at the end of the fiscal year, unexpended appropriations, including encumbered funds, are carried forward to the following year with the approval of the Board of Supervisors.

Appropriations may also be adjusted during the year with the approval of the Board of Supervisors. Additionally, the County Budget Act authorizes the Chief Administrative Officer (CAO) and/or Auditor and Controller to approve transfers within a department as long as overall appropriations of the department are not increased. Such adjustments are reflected in the final budgetary data. Accordingly, the legal level of budgetary control by the Board of Supervisors is the department level.

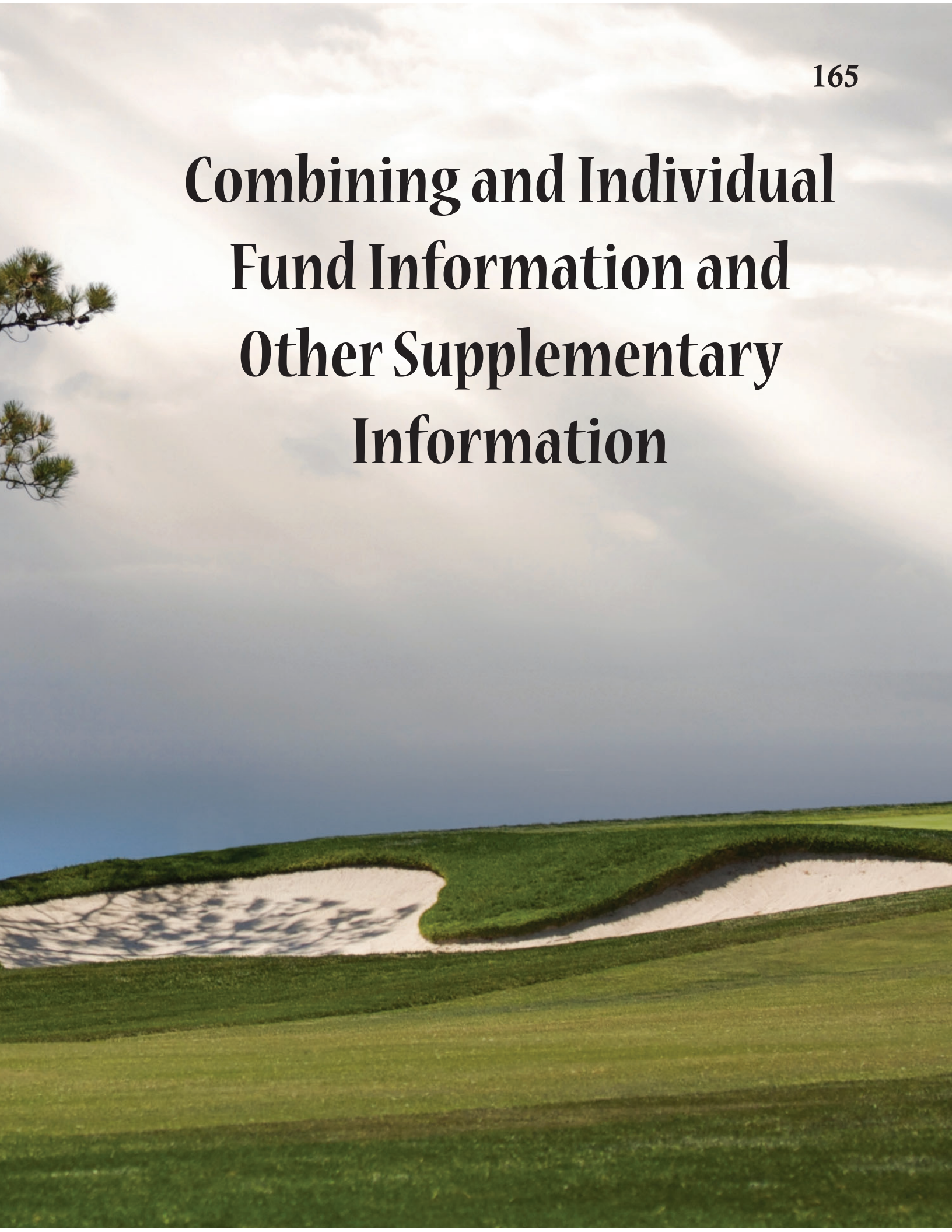
The schedule of revenues, expenditures, and changes in fund balance - budget and actual for the General Fund, Public Safety Fund and the Tobacco Endowment Fund that is presented as Required Supplementary Information was prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

The Original Budget consists of the adopted budget plus the budget carried forward from the prior fiscal year. Accordingly, encumbrances that are subject to automatic re-appropriation are included as part of the original budget. The County adopts its budget by June 30 of the prior fiscal year. The final budget includes the original budget plus amended budget changes occurring during the fiscal year.

The Actual column represents the actual amounts of revenue, expenditures, and other financing sources and uses reported on a GAAP basis which is the same basis that is used to present the aforementioned original and final budget.



Combining and Individual Fund Information and Other Supplementary Information



NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Asset Forfeiture Program Fund

This fund was established to account for the proceeds of assets that were seized and forfeited by federal and state agencies participating in asset forfeiture programs. These programs are law enforcement initiatives that recover assets used in criminal activities and redirects such assets and the investment income derived therefrom to the support of crime victims and local law enforcement initiatives. This fund is restricted for law enforcement.

Community Facilities District Funds - Other

These funds were established to provide services such as fire protection and suppression, emergency response, operation and maintenance of the facilities, and flood control to citizens residing within that specific district. CFDs are funded by special taxes levied on citizens residing within the district. These funds are restricted for fire protection and suppression, emergency response, operation and maintenance of facilities, and flood control.

County Library Fund

This fund was established to provide library services for the unincorporated area as well as 11 of the incorporated cities within the county. Property taxes provide most of the fund's revenues; aid from other governmental agencies, grants and revenues from library services provide the remaining principal revenues. This fund is restricted for library services.

County Low and Moderate Income Housing Asset Fund

Pursuant to Health and Safety Code 34176, the County elected to assume the housing functions of the housing assets of the former San Diego County Redevelopment Agency, along with the related rights, powers, liabilities, duties and obligations. As a result, this fund was created on February 1, 2012, and the use of this fund is restricted for housing activities.

County Service District Funds

These special district funds were established to provide authorized services such as road, park, lighting maintenance, fire protection or ambulance service to specific areas in the county. They are financed by ad valorem property taxes in the area benefited or by special assessments levied on specific properties. They also derive revenue from cities and from services provided to property owners. This fund is restricted for road, park lighting maintenance, fire protection and ambulance services.

Edgemoor Development Fund

This fund was established pursuant to Board Policy F-38, which provides guidelines for the use, development and disposition of the County's 326 acres of property located in the City of Santee, known as the Edgemoor Property. Revenues are derived from the sale or lease of land within the Edgemoor property, and these revenues are to be used for the reconstruction of the Edgemoor Skilled Nursing Facility. A portion of these reconstruction costs include an annual transfer to reimburse the General Fund for annual lease payments associated with the 2014 Edgemoor Refunding COPs, which refunded the 2005 and 2006 Edgemoor COPs. Those COPs were used to fund the redevelopment of the Edgemoor Skilled Nursing Facility, which was completed in 2009. The federal reimbursements with the SB 1128 program are also deposited into this fund. This fund is restricted for Edgemoor development.

Flood Control District Fund

This fund was established to account for revenues and expenditures related to providing flood control in the county. It is financed primarily by ad valorem property taxes. This fund is restricted for flood control future drainage improvements.

Harmony Grove Community Facilities District Fund

This fund was established to account for services provided such as fire protection, emergency response, street improvements, flood control, street lighting, and

the maintenance and operation of parks for the citizens of Harmony Grove Village. It is financed by special taxes levied on the citizens residing within the district. This fund is restricted for the maintenance and operation of parks and recreation services, fire protection services, emergency response, street improvements, street lighting, and flood control service.

Housing Authority - Low and Moderate Income Housing Asset Fund

Pursuant to Health and Safety Code 34176 (b) and (b)(2), the City of Santee elected to transfer the housing functions of the Successor Agency to the Community Development Commission of the City of Santee, to the County of San Diego Housing Authority (Housing Authority). This fund was created in fiscal year 2013-14 and the use of this fund is restricted for housing activities.

Housing Authority - Other Fund

This fund was established to account for revenues and expenditures of programs administered by the Housing Authority. These programs assist individuals and families to reside in decent, safe, and sanitary housing. The U.S. Department of Housing and Urban Development (HUD) provides the majority of the funding for the Housing Authority's program expenditures.

In Home Supportive Services Public Authority Fund (IHSSPA)

This authority was established for the administration of the IHSSPA registry, investigation of the qualifications and background of potential registry personnel, referral of registry personnel to IHSSPA recipients and the provision for training of providers and recipients. IHSSPA is funded by the State's social services realignment fund, federal and state programs. The monies are initially deposited into the County's General Fund, and transferred to the IHSSPA fund. This fund is restricted for in home supportive services.

Inactive Wastesites Fund

This fund was established to receive one-time homeowner association deposits and residual funds from the sale of the County's Solid Waste System. Expenditures include repairs, maintenance and care for the County's inactive landfill sites in accordance with all applicable governmental regulations, laws and guidelines. This fund is committed to landfill postclosure and inactive landfill maintenance.

Incarcerated Peoples and Ward Welfare Program Fund

This fund was established to receive telephone and other vending proceeds from stores operated in connection with the County jails and juvenile facilities. This fund is restricted by law, primarily for the benefit, education, and welfare of wards and incarcerated persons.

Lighting Maintenance District Fund

This fund was established to provide street and road lighting services to specified areas of the county. Revenue sources include ad valorem taxes, benefit fees, state funding and charges to property owners. This fund is restricted for street and road lighting maintenance.

Other Special Revenue Funds

These funds were established to receive user fees, land lease revenues and fines. The activities (expenditures) of these funds are restricted for retracement or remonument surveys, improvements for grazing lands, wildlife propagation and aviation purposes, capital improvements and repairs, contracts administration, data collection, analysis and reporting, recycling sustainability improvements, and responding to complaints regarding trash and trash haulers in unincorporated areas.

Park Land Dedication Fund

This fund was established to receive and expend special park land dedication fees from developers of land as a condition for approval of any development. The fees may be used for the purchase of land and the development of land for active park or recreational facilities. These facilities serve the future residents of such developments and the greater county at large. In lieu of the payment of these fees, the developer may dedicate land for active park or recreational facilities. This fund is restricted, as per the Park Land Dedication Ordinance, to developing new or rehabilitating existing neighborhood or community park or recreational facilities.

Road Fund

This fund was established to provide for maintenance and construction of roadways and for specialized engineering services to other governmental units and the public. Revenues consist primarily of the County's share of state highway user taxes and are supplemented by federal funds, vehicle code fines, and fees and reimbursements for engineering services provided. This fund is restricted for future road improvements.

SANCAL Non-Capital Fund

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

Tobacco Securitization Joint Special Revenue Fund

The Tobacco Securitization Joint Special Revenue Fund accounts for the transactions of the San Diego County Tobacco Asset Securitization Corporation and Tobacco Securitization Authority of Southern California, two component units, that are blended into the County's financial statements. This fund is funded by restricted tobacco settlement revenues.

DEBT SERVICE FUNDS

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated.

Pension Obligation Bonds Fund

This fund receives payments from the County and other agencies for payment of principal and interest due on taxable pension obligation bonds. The debt issue was used to satisfy the County's requirement to amortize the unfunded actuarial accrued liability with respect to retirement benefits accruing to members of the San Diego County Employees Retirement Association. This fund is restricted for debt service.

San Diego Regional Building Authority Fund

This fund receives interest on monies invested in permissible investments as directed by each San Diego Regional Building Authority (SDRBA) financing's Trust indenture. Debt service payments made in this fund also include payments not accounted for in the County's General Fund related to SDRBA debt issuances; and are secured by interest earnings on the aforementioned permissible investments. This fund is restricted for debt service.

SANCAL Fund

This fund receives interest on monies invested in permissible investments as directed by each San Diego County Capital Asset Leasing Corporation (SANCAL) financing's Trust indenture. Debt service payments made in this fund are secured by the aforementioned interest earnings and represent payments not accounted for in the County's General Fund related to SANCAL debt issuances. This fund is restricted for debt service.

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Capital Outlay Fund

This fund is used exclusively to finance the acquisition, construction and completion of permanent public improvements, including public buildings; and for the costs of acquiring land and permanent improvements. Revenues are obtained from grants; and contributions from other funds when approved by the Board of Supervisors. This fund is committed to capital projects.

SANCAL Fund

This fund is used to account for the expenditures of the proceeds from the sale of certificates of participation of the San Diego Capital Asset Leasing Corporation (SANCAL) used to pay construction costs for the County's Youth Transition Campus. This fund is restricted for capital projects per various debt covenants.

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2025
(In Thousands)

		Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS					
Pooled cash and investments	$	550,952	5,575	35,112	591,639
Cash with fiscal agents		13,617			13,617
Receivables, net		203,012	79	10,411	213,502
Lease receivables		9,268			9,268
Property taxes receivables, net		1,197			1,197
Due from other funds		10,771	167	36,081	47,019
Inventories		2,173			2,173
Deposits with others		9			9
Prepaid items		435			435
Restricted assets:					
Cash with fiscal agents		335		259	594
Investments with fiscal agents		36,580	13,129	23,921	73,630
Total assets		828,349	18,950	105,784	953,083
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable		24,481		30,386	54,867
Accrued payroll		4,022			4,022
Due to other funds		12,020		50,114	62,134
Unearned revenue		8,766		2,273	11,039
Total liabilities		49,289		82,773	132,062
DEFERRED INFLOW OF RESOURCES					
Non-pension:					
Leases		8,997			8,997
Property taxes received in advance		936			936
Unavailable revenue		170,433			170,433
Total deferred inflows of resources		180,366			180,366
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids		435			435
Inventories and deposits with others		2,182			2,182
Restricted for:					
Creditors - Debt service		33,275	18,950		52,225
Creditors - Capital projects				23,011	23,011
Grantors - Housing assistance		14,949			14,949
Laws or regulations of other governments:					
Future road improvements		315,272			315,272
Fund purpose		154,262			154,262
Other purposes		33,909			33,909
Committed to:					
Landfill closure, postclosure and landfill maintenance		44,410			44,410
Total fund balances		598,694	18,950	23,011	640,655
Total liabilities, deferred inflows of resources and fund balances	$	828,349	18,950	105,784	953,083

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
June 30, 2025
(In Thousands)

		Asset Forfeiture Program Fund	Community Facilities District Funds - Other	County Library Fund	County Low and Moderate Income Housing Asset Fund
ASSETS					
Pooled cash and investments	$	18,588	8,470	15,813	555
Cash with fiscal agents					
Receivables, net		250	122	249	5,200
Lease receivables					
Property taxes receivables, net				814	
Due from other funds		100			290
Inventories		343		58	
Deposits with others					
Prepaid items					3
Restricted assets:					
Cash with fiscal agents					
Investments with fiscal agents					
Total assets		19,281	8,592	16,934	6,048
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable		1,625	25	1,337	
Accrued payroll				1,375	
Due to other funds		12	55	1,701	6
Unearned revenue			571	39	
Total liabilities		1,637	651	4,452	6
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Leases					
Property taxes received in advance				633	
Unavailable revenue				719	1,308
Total deferred inflows of resources				1,352	1,308
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids					3
Inventories and deposits with others		343		58	
Restricted for:					
Creditors - Debt service					
Grantors - Housing assistance					
Laws or regulations of other governments:					
Future road improvements					
Fund purpose		17,301	7,941	11,072	4,731
Other purposes					
Committed to:					
Landfill postclosure and landfill maintenance					
Total fund balances		17,644	7,941	11,130	4,734
Total liabilities, deferred inflows of resources and fund balances	$	19,281	8,592	16,934	6,048

Continued on next page

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
June 30, 2025
(In Thousands)

(Continued)		County Service District Funds	Edgemoor Development Fund	Flood Control District Fund	Harmony Grove Community Facilities District Fund	Housing Authority - Low and Moderate Income Housing Asset Fund
ASSETS						
Pooled cash and investments	$	44,942	1,409	32,680	2,197	
Cash with fiscal agents						687
Receivables, net		2,806	10,318	902	32	20,761
Lease receivables		856	8,301			
Property taxes receivables, net		259		99		
Due from other funds		145		1,086		
Inventories		84		2		
Deposits with others						
Prepaid items						
Restricted assets:						
Cash with fiscal agents						
Investments with fiscal agents					5	
Total assets		49,092	20,028	34,769	2,234	21,448
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable		5,503		190		2
Accrued payroll						
Due to other funds		1,750		433	23	
Unearned revenue				67		560
Total liabilities		7,253		690	23	562
DEFERRED INFLOWS OF RESOURCES						
Non-pension:						
Leases		816	8,076			
Property taxes received in advance		195		88		
Unavailable revenue		219	9,604	81		20,761
Total deferred inflows of resources		1,230	17,680	169		20,761
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids						
Inventories and deposits with others		84		2		
Restricted for:						
Creditors - Debt service						
Grantors - Housing assistance						
Laws or regulations of other governments:						
Future road improvements						
Fund purpose		40,525	2,348		2,211	125
Other purposes				33,908		
Committed to:						
Landfill postclosure and landfill maintenance						
Total fund balances		40,609	2,348	33,910	2,211	125
Total liabilities, deferred inflows of resources and fund balances	$	49,092	20,028	34,769	2,234	21,448

Continued on next page

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
June 30, 2025
(In Thousands)

(Continued)	Housing Authority - Other Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Incarcerated Peoples and Ward Welfare Program Fund	Lighting Maintenance District Fund
ASSETS					
Pooled cash and investments	$	595	45,005	14,202	5,819
Cash with fiscal agents	12,930				
Receivables, net	9,181	93	624	207	79
Lease receivables			111		
Property taxes receivables, net					25
Due from other funds	7	932	3	1,150	
Inventories				315	4
Deposits with others	9				
Prepaid items	10				
Restricted assets:					
Cash with fiscal agents	335				
Investments with fiscal agents					
Total assets	22,472	1,620	45,743	15,874	5,927
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	2,470	110	118	1,748	124
Accrued payroll		283			
Due to other funds		1,117	1,110	1,169	15
Unearned revenue	1,376				
Total liabilities	3,846	1,510	1,228	2,917	139
DEFERRED INFLOWS OF RESOURCES					
Non-pension:					
Leases			105		
Property taxes received in advance					20
Unavailable revenue	3,481				21
Total deferred inflows of resources	3,481		105		41
FUND BALANCES					
Nonspendable:					
Not in spendable form:					
Loans, due from other funds and prepaids	10				
Inventories and deposits with others	9			315	4
Restricted for:					
Creditors - Debt service	176				
Grantors - Housing assistance	14,949				
Laws or regulations of other governments:					
Future road improvements					
Fund purpose		110		12,642	5,743
Other purposes	1				
Committed to:					
Landfill postclosure and landfill maintenance			44,410		
Total fund balances	15,145	110	44,410	12,957	5,747
Total liabilities, deferred inflows of resources and fund balances	$ 22,472	1,620	45,743	15,874	5,927

Continued on next page

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
June 30, 2025
(In Thousands)

(Continued)	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	SANCAL Non-Capital Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
ASSETS						
Pooled cash and investments	$ 12,005	33,910	314,762			550,952
Cash with fiscal agents						13,617
Receivables, net	1,490	501	136,608		13,589	203,012
Lease receivables						9,268
Property taxes receivables, net						1,197
Due from other funds	32	70	6,956			10,771
Inventories	1		1,366			2,173
Deposits with others						9
Prepaid items			422			435
Restricted assets:						
Cash with fiscal agents						335
Investments with fiscal agents				3,585	32,990	36,580
Total assets	13,528	34,481	460,114	3,585	46,579	828,349
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	429	35	10,608	153	4	24,481
Accrued payroll	74		2,290			4,022
Due to other funds	145	1,116	3,368			12,020
Unearned revenue	128		6,025			8,766
Total liabilities	776	1,151	22,291	153	4	49,289
DEFERRED INFLOWS OF RESOURCES						
Non-pension:						
Leases						8,997
Property taxes received in advance						936
Unavailable revenue			120,763		13,476	170,433
Total deferred inflows of resources			120,763		13,476	180,366
FUND BALANCES						
Nonspendable:						
Not in spendable form:						
Loans, due from other funds and prepaids			422			435
Inventories and deposits with others	1		1,366			2,182
Restricted for:						
Creditors - Debt service					33,099	33,275
Grantors - Housing assistance						14,949
Laws or regulations of other governments:						
Future road improvements			315,272			315,272
Fund purpose	12,751	33,330		3,432		154,262
Other purposes						33,909
Committed to:						
Landfill postclosure and landfill maintenance						44,410
Total fund balances	12,752	33,330	317,060	3,432	33,099	598,694
Total liabilities, deferred inflows of resources and fund balances	$ 13,528	34,481	460,114	3,585	46,579	828,349

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DEBT SERVICE FUNDS
June 30, 2025
(In Thousands)

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
ASSETS				
Pooled cash and investments	$ 992	4,522	61	5,575
Receivables, net	14	65		79
Due from other funds	167			167
Restricted assets:				
Investments with fiscal agents	592	242	12,295	13,129
Total assets	1,765	4,829	12,356	18,950
FUND BALANCES				
Restricted for:				
Creditors - Debt service	1,765	4,829	12,356	18,950
Total Fund Balance	1,765	4,829	12,356	18,950
Total liabilities, deferred inflows of resources and fund balances	$ 1,765	4,829	12,356	18,950

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
June 30, 2025
(In Thousands)

		Capital Outlay Fund	SANCAL Fund	Total Capital Projects Funds
ASSETS				
Pooled cash and investments	$	35,112		35,112
Receivables, net		10,411		10,411
Due from other funds		36,081		36,081
Restricted Assets:				
Cash with fiscal agents		259		259
Investment with fiscal agents			23,921	23,921
Total assets		81,863	23,921	105,784
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable		29,476	910	30,386
Due to other funds		50,114		50,114
Unearned revenue		2,273		2,273
Total liabilities		81,863	910	82,773
FUND BALANCES				
Restricted for:				
Creditors - Capital projects			23,011	23,011
Total fund balances			23,011	23,011
Total liabilities, deferred inflows of resources and fund balances	$	81,863	23,921	105,784

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	$ 88,372			88,372
Licenses, permits and franchise fees	13,282			13,282
Fines, forfeitures and penalties	1,130			1,130
Revenue from use of money and property	31,385	8,587	4,705	44,677
Aid from other governmental agencies:				
State	149,027		18,447	167,474
Federal	259,096		8,420	267,516
Other	23,178		5,095	28,273
Charges for current services	54,599		5,927	60,526
Other	31,732	4,746	850	37,328
Total revenues	651,801	13,333	43,444	708,578
Expenditures:				
Current:				
General government	15,821	6,452	11,273	33,546
Public protection	29,068			29,068
Public ways and facilities	119,161			119,161
Health and sanitation	37,953			37,953
Public assistance	318,183			318,183
Education	65,494			65,494
Recreation and cultural	3,388			3,388
Capital outlay	65,268		246,044	311,312
Debt service:				
Principal	16,404	70,855		87,259
Interest	14,873	19,674		34,547
Bond issuance costs		426		426
Payment to refunded bond escrow agent		12,054		12,054
Total expenditures	685,613	109,461	257,317	1,052,391
Excess (deficiency) of revenues over (under) expenditures	(33,812)	(96,128)	(213,873)	(343,813)
Other financing sources (uses):				
Sale of capital assets	5,021			5,021
Issuance and modifications of leases:				
Leases	1,148			1,148
Issuance of bonds, loans and financed purchases:				
Premium on issuance of bonds		2,191		2,191
Refunding bonds issued		31,090		31,090
Payment to refunded bond escrow agent		(32,855)		(32,855)
Transfers in	96,105	83,210	140,900	320,215
Transfers out	(24,117)			(24,117)
Total other financing sources (uses)	78,157	83,636	140,900	302,693
Net change in fund balances	44,345	(12,492)	(72,973)	(41,120)
Fund balances at beginning of year	553,653	31,442	95,984	681,079
Increase (decrease) in nonspendable inventories	696			696
Fund balances at end of year	$ 598,694	18,950	23,011	640,655

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2025
(In Thousands)

	Asset Forfeiture Program Fund	Community Facilities District Funds Other	County Library Fund	County Low and Moderate Income Housing Asset Fund
Revenues:				
Taxes	$	4,849	52,830	
Licenses, permits and franchise fees				
Fines, forfeitures and penalties	916	8		
Revenue from use of money and property	904	421	779	30
Aid from other governmental agencies:				
State			365	
Federal	1,468			
Other			10,701	
Charges for current services			284	
Other			149	9
Total revenues	3,288	5,278	65,108	39
Expenditures:				
Current:				
General government				
Public protection	2,495	2,343		
Public ways and facilities				
Health and sanitation				
Public assistance				14
Education			65,494	
Recreation and cultural		306		
Capital outlay	70		216	
Debt service:				
Principal			646	
Interest			39	
Total expenditures	2,565	2,649	66,395	14
Excess (deficiency) of revenues over (under) expenditures	723	2,629	(1,287)	25
Other financing sources (uses):				
Sale of capital assets	17			
Issuance and modifications of leases:				
Leases			127	
Transfers in			770	
Transfers out	(22)	(493)	(2,003)	
Total other financing sources (uses)	(5)	(493)	(1,106)	
Net change in fund balances	718	2,136	(2,393)	25
Fund balances at beginning of year	16,728	5,805	13,531	4,709
Increase (decrease) in nonspendable inventories	198		(8)	
Fund balances at end of year	$ 17,644	7,941	11,130	4,734

Continued on next page

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2025
(In Thousands)

(Continued)		County Service District Funds	Edgemoor Development Fund	Flood Control District Fund	Harmony Grove Community Facilities District Fund	Housing Authority - Low and Moderate Income Housing Asset Fund
Revenues:						
Taxes	$	20,725		7,253	968	
Licenses, permits and franchise fees						
Fines, forfeitures and penalties					2	
Revenue from use of money and property		2,456	1,677	1,146	111	22
Aid from other governmental agencies:						
State		66		487		
Federal		2	611	88		
Other		65		662		
Charges for current services		22,835		1,007		
Other		2,062		68		
Total revenues		48,211	2,288	10,711	1,081	22
Expenditures:						
Current:						
General government		302	102			
Public protection		10,958		8,620		
Public ways and facilities		1,832			890	
Health and sanitation		29,018				
Public assistance						8
Education						
Recreation and cultural		3,019				
Capital outlay				1,431		
Debt service:						
Principal		69		37		
Interest		83				
Total expenditures		45,281	102	10,088	890	8
Excess (deficiency) of revenues over (under) expenditures		2,930	2,186	623	191	14
Other financing sources (uses):						
Sale of capital assets			5,000			
Issuance and modifications of leases:						
Leases						
Transfers in		9,786		2,531		
Transfers out		(3,917)	(8,331)			
Total other financing sources (uses)		5,869	(3,331)	2,531		
Net change in fund balances		8,799	(1,145)	3,154	191	14
Fund balances at beginning of year		31,807	3,493	30,756	2,020	111
Increase (decrease) in nonspendable inventories		3				
Fund balances at end of year	$	40,609	2,348	33,910	2,211	125

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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2025
(In Thousands)

(Continued)	Housing Authority - Other Fund	In Home Supportive Services Public Authority Fund	Inactive Wastesites Fund	Incarcerated Peoples and Ward Welfare Program Fund	Lighting Maintenance District Fund
Revenues:					
Taxes	$				1,747
Licenses, permits and franchise fees					
Fines, forfeitures and penalties					
Revenue from use of money and property	1,673	355	2,386	783	292
Aid from other governmental agencies:					
State					8
Federal	252,816				
Other	11,749				1
Charges for current services	4,149	2,574			274
Other	642		1,104	55	
Total revenues	271,029	2,929	3,490	838	2,322
Expenditures:					
Current:					
General government					
Public protection				4,617	
Public ways and facilities					2,052
Health and sanitation			4,283		
Public assistance	267,479	50,682			
Education					
Recreation and cultural					
Capital outlay				34	
Debt service:					
Principal	159	646			19
Interest	5	6			
Total expenditures	267,643	51,334	4,283	4,651	2,071
Excess (deficiency) of revenues over (under) expenditures	3,386	(48,405)	(793)	(3,813)	251
Other financing sources (uses):					
Sale of capital assets					
Issuance and modifications of leases:					
Leases					
Transfers in		48,470	6,850	2,930	
Transfers out				(1,154)	
Total other financing sources (uses)		48,470	6,850	1,776	
Net change in fund balances	3,386	65	6,057	(2,037)	251
Fund balances at beginning of year	11,759	45	38,353	14,965	5,495
Increase (decrease) in nonspendable inventories				29	1
Fund balances at end of year	$ 15,145	110	44,410	12,957	5,747

Continued on next page

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2025
(In Thousands)

(Continued)	Other Special Revenue Funds	Park Land Dedication Fund	Road Fund	SANCAL Non-Capital Fund	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
Revenues:						
Taxes	$					88,372
Licenses, permits and franchise fees		3,600	9,682			13,282
Fines, forfeitures and penalties	204					1,130
Revenue from use of money and property	470	1,862	13,573	916	1,529	31,385
Aid from other governmental agencies:						
State	773		147,328			149,027
Federal			4,111			259,096
Other						23,178
Charges for current services	5,225		18,251			54,599
Other	18		407		27,218	31,732
Total revenues	6,690	5,462	193,352	916	28,747	651,801
Expenditures:						
Current:						
General government				15,203	214	15,821
Public protection	35					29,068
Public ways and facilities			114,387			119,161
Health and sanitation	4,652					37,953
Public assistance						318,183
Education						65,494
Recreation and cultural		63				3,388
Capital outlay			63,517			65,268
Debt service:						
Principal			98		14,730	16,404
Interest			4		14,736	14,873
Total expenditures	4,687	63	178,006	15,203	29,680	685,613
Excess (deficiency) of revenues over (under) expenditures	2,003	5,399	15,346	(14,287)	(933)	(33,812)
Other financing sources (uses):						
Sale of capital assets	3		1			5,021
Issuance and modifications of leases:						
Leases			1,021			1,148
Transfers in			24,768			96,105
Transfers out	(47)	(6,658)	(1,492)			(24,117)
Total other financing sources (uses)	(44)	(6,658)	24,298			78,157
Net change in fund balances	1,959	(1,259)	39,644	(14,287)	(933)	44,345
Fund balances at beginning of year	10,792	34,589	276,944	17,719	34,032	553,653
Increase (decrease) in nonspendable inventories	1		472			696
Fund balances at end of year	$ 12,752	33,330	317,060	3,432	33,099	598,694

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
DEBT SERVICE FUNDS
For the Year Ended June 30, 2025
(In Thousands)

	Pension Obligation Bonds Fund	San Diego Regional Building Authority Fund	SANCAL Fund	Total Debt Service Funds
Revenues:				
Revenue from use of money and property	$ 641	6,812	1,134	8,587
Other	4,727		19	4,746
Total revenues	5,368	6,812	1,153	13,333
Expenditures:				
Current:				
General government		6,408	44	6,452
Debt service:				
Principal	70,855			70,855
Interest	10,572	289	8,813	19,674
Bond issuance costs			426	426
Payment to refunded bond escrow agent			12,054	12,054
Total expenditures	81,427	6,697	21,337	109,461
Excess (deficiency) of revenues over (under) expenditures	(76,059)	115	(20,184)	(96,128)
Other financing sources (uses):				
Issuance of bonds, loans and financed purchases:				
Premium on issuance of bonds			2,191	2,191
Refunding bonds issued			31,090	31,090
Payment to refunded bond escrow agent			(32,855)	(32,855)
Transfers in	75,946		7,264	83,210
Total other financing sources (uses)	75,946		7,690	83,636
Net change in fund balances	(113)	115	(12,494)	(12,492)
Fund balances at beginning of year	1,878	4,714	24,850	31,442
Fund balances at end of year	$ 1,765	4,829	12,356	18,950

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS
For the Year Ended June 30, 2025
(In Thousands)

	Capital Outlay Fund	SANCAL Fund	Total Capital Projects Funds
Revenues:			
Revenue from use of money and property	$	4,705	4,705
Aid from other governmental agencies:			
State	18,447		18,447
Federal	8,420		8,420
Other	5,095		5,095
Charges for current services	5,927		5,927
Other	850		850
Total revenues	38,739	4,705	43,444
Expenditures:			
Current:			
General government	11,254	19	11,273
Capital outlay	168,385	77,659	246,044
Total expenditures	179,639	77,678	257,317
Excess (deficiency) of revenues over (under) expenditures	(140,900)	(72,973)	(213,873)
Other financing sources (uses):			
Transfers in	140,900		140,900
Total other financing sources (uses)	140,900		140,900
Net change in fund balances		(72,973)	(72,973)
Fund balances at beginning of year		95,984	95,984
Fund balances at end of year	$	23,011	23,011

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ASSET FORFEITURE PROGRAM FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Fines, forfeitures and penalties	$			916
Revenue from use of money and property				904
Aid from other governmental agencies:				
Federal				1,468
Total revenues				3,288
Expenditures:				
Current:				
Public protection:				
District attorney asset forfeiture program - federal		1,984	2,234	3
District attorney asset forfeiture program - state		100	350	343
District attorney asset forfeiture program - US Treasury		50	50	
Probation asset forfeiture program		100	100	
Sheriff's asset forfeiture program		3,541	3,316	2,128
Sheriff's asset forfeiture State		1,003	968	11
Sheriff's asset forfeiture US Treasury		2,200	2,170	10
Total public protection		8,978	9,188	2,495
Capital outlay		250	290	70
Total expenditures		9,228	9,478	2,565
Excess (deficiency) of revenues over (under) expenditures		(9,228)	(9,478)	723
Other financing sources (uses):				
Sale of capital assets				17
Transfers out		(100)	(100)	(22)
Total other financing sources (uses)		(100)	(100)	(5)
Net change in fund balances		(9,328)	(9,578)	718
Fund balances at beginning of year		16,728	16,728	16,728
Increase (decrease) in nonspendable inventories			198	198
Fund balances at end of year	$	7,400	7,348	17,644

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY FACILITIES DISTRICT FUNDS - OTHER
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Taxes	$	4,328	4,328	4,849
Fines, forfeitures and penalties		4	4	8
Revenue from use of money and property		50	50	421
Other		424	424	
Total revenues		4,806	4,806	5,278
Expenditures:				
Current:				
Public protection:				
Horse Creek Ridge CFD 13-01 Special Tax C		375	394	172
Hillside Meadows Maint CFD17-01		69	69	
SDCFPD CFD 04-01 Special Tax A		5	5	5
SDCFPD EOM CFD 09-01 Special Tax B		2,466	2,466	2,049
Meadowood FCD CFD 19-01 Special Tax B		137	137	
Meadowood Fire CFD 19-01 Special Tax C		102	117	117
Total public protection		3,154	3,188	2,343
Recreation and cultural:				
Horse Creek Ridge CFD 13-01 Interim		579	579	152
Horse Creek Ridge CFD 13-01 Special Tax A		141	141	55
Sweetwater pl maint CFD 19-02 Special Tax		182	183	93
Piper Otay CFD 22-01 Tax A		37	37	6
Total recreation and cultural		939	940	306
Total expenditures		4,093	4,128	2,649
Excess (deficiency) of revenues over (under) expenditures		713	678	2,629
Other financing sources (uses):				
Transfers out		(744)	(744)	(493)
Total other financing sources (uses)		(744)	(744)	(493)
Net change in fund balances		(31)	(66)	2,136
Fund balances at beginning of year		5,805	5,805	5,805
Fund balances at end of year	$	5,774	5,739	7,941

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY LIBRARY FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Taxes	$	48,595	48,595	52,830
Revenue from use of money and property		105	105	779
Aid from other governmental agencies:				
State		267	267	365
Other		7,978	7,978	10,701
Charges for current services		238	238	284
Other		294	294	149
Total revenues		57,477	57,477	65,108
Expenditures:				
Current:				
Education:				
County library		67,036	67,292	65,494
Total education		67,036	67,292	65,494
Capital outlay		522	413	216
Debt service:				
Principal		646	646	646
Interest		39	39	39
Total expenditures		68,243	68,390	66,395
Excess (deficiency) of revenues over (under) expenditures		(10,766)	(10,913)	(1,287)
Other financing sources (uses):				
Issuance and modifications of leases:				
Leases		127	127	127
Transfer In		770	785	770
Transfers out		(5,496)	(5,364)	(2,003)
Total other financing sources (uses)		(4,599)	(4,452)	(1,106)
Net change in fund balances		(15,365)	(15,365)	(2,393)
Fund balances at beginning of year		13,523	13,531	13,531
Increase (decrease) in nonspendable inventories			(8)	(8)
Fund balances at end of year	$	(1,842)	(1,842)	11,130

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY LOW AND MODERATE INCOME HOUSING ASSET FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Revenue from use of money and property	$	5	5	30
Other		22	22	9
Total revenues		27	27	39
Expenditures:				
Current:				
Public assistance:				
CSHAF Gillespie housing		25	25	13
CSHAF USDRIP housing		4	4	1
Total public assistance		29	29	14
Total expenditures		29	29	14
Excess (deficiency) of revenues over (under) expenditures		(2)	(2)	25
Net change in fund balances		(2)	(2)	25
Fund balances at beginning of year		4,709	4,709	4,709
Fund balances at end of year	$	4,707	4,707	4,734

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY SERVICE DISTRICT FUNDS
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Taxes	$	17,719	17,719	20,725
Revenue from use of money and property		713	711	2,456
Aid from other governmental agencies:				
State		9	9	66
Federal				2
Other		40	40	65
Charges for current services		22,369	22,369	22,835
Other		90	90	2,062
Total revenues		40,940	40,938	48,211
Expenditures:				
Current:				
General government:				
CSA 135 Zone B Del Mar Regional Communication System		43	43	38
CSA 135 Zone F Poway Regional Communication System		221	221	220
CSA 135 Zone H Solana Beach Regional Communication System		40	40	37
CSA 135 Zone K Borrego Springs Regional Communication System		9	9	7
Total general government		313	313	302
Public protection:				
San Diego County Fire Protection District		9,258	9,114	8,803
SDCFPD Mt Laguna		18	18	18
SDCFPD Palomar		73	73	73
SDCFPD Descanso		57	57	57
SDCFPD Dulzura		13	13	13
SDCFPD Tecate		11	11	11
SDCFPD Potrero		16	16	16
SDCFPD Jacumba		18	18	18
SDCFPD Ramona		2,600	2,600	1,337
SDCFPD Rural West		450	450	450
SDCFPD Yuima		52	52	52
SDCFPD Julian		112	112	110
Total public protection	$	12,678	12,534	10,958

Continued on next page

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY SERVICE DISTRICT FUNDS
For the Year Ended June 30, 2025
(In Thousands)

(Continued)		Original Budget	Final Budget	Actual
Public ways and facilities:				
PRD 6 Pauma Valley	$	238	238	40
PRD 8 Magee RD-PALA		130	130	12
PRD 9 B Santa Fe		248	248	32
PRD 10 Davis Dr		48	48	5
PRD 11 A Bernardo RD		104	104	7
PRD 11 C Bernardo RD		11	11	5
PRD 11 D Bernardo RD		47	47	14
PRD 12 Lomair		140	140	7
PRD 13 A Pala Mesa		530	529	120
PRD 13 B Stewart Canyon		135	135	59
PRD 16 Wynola		163	163	14
PRD 18 Harrison Park		94	94	31
PRD 20 Daily Road		310	310	90
PRD 21 Pauma Heights		816	816	34
PRD 22 W Dougherty St		6	6	2
PRD 23 Rock Terrace RD		24	24	4
PRD 24 MT Whitney RD		97	97	6
PRD 30 Royal Oaks-Carroll		64	64	18
PRD 38 Gay Rio Terrace		81	81	12
PRD 45 Rincon Springs		40	40	8
PRD 46 Rocoso Road		241	241	11
PRD 49 Sunset Knolls Road		73	73	9
PRD 50 Knoll Park Lane		58	58	4
PRD 53 Knoll Park Lane EX		202	202	9
PRD 54 Mt Helix		134	134	6
PRD 55 Rainbow Crest		366	367	15
PRD 60 River Drive		114	114	6
PRD 61 Green Meadow Way		257	257	115
PRD 63 Hillview Road		436	436	317
PRD 70 El Camino Corto		40	40	5
PRD 75 A Gay Rio Drive		108	108	5
PRD 75 B Gay Rio Drive		57	57	5
PRD 76 Kingford Ct		48	48	4
PRD 77 Montiel Truck Trail		222	222	15
PRD 78 Gardena Way		114	114	54
PRD 80 Harris Truck Trail		301	301	27
PRD 88 East Fifth St		47	47	5
PRD 90 South Cordoba	$	64	64	3

Continued on next page

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY SERVICE DISTRICT FUNDS
For the Year Ended June 30, 2025
(In Thousands)
(Continued)

		Original Budget	Final Budget	Actual
PRD 94 Roble Grande Road	$	248	248	2
PRD 95 Valle Del Sol		428	428	17
PRD 99 Via Allondra Del Corvo		117	117	3
PRD 101 A Hi Ridge Rd		219	196	12
PRD 101 Johnson Lake		132	132	10
PRD 102 Mtn Meadow		229	228	26
PRD 103 Alto Drive		176	177	5
PRD 104 Artesian Rd		26	26	15
PRD 105 A Alta Loma Dr		109	109	6
PRD 105 Alta Loma Dr		98	98	5
PRD 106 Garrison Way ET AL		98	98	14
PRD 117 Legend Rock		459	459	362
PRD 123 Mizpah Lane		68	68	4
PRD 125 Wrightwood Road		51	51	7
PRD 126 Sandhurst Way		19	19	5
PRD 127 Singing Trails Dr		44	45	6
PRD 130 Wilkes Road		91	91	9
PRD 133 Ranch Creek Road		236	236	9
PRD 134 Kenora Lane		39	39	4
PRD 1005 Eden Valley Lane		115	115	5
PRD 1008 Canter		20	20	4
PRD 1010 Alpine Highlands		150	150	11
PRD 1011 La Cuesta		110	110	5
PRD 1012 Millar		98	98	15
PRD 1013 Singing Trails		83	83	6
PRD 1014 Lavender Pt Lane		36	36	4
PRD 1015 Landavo Drive ET AL		94	94	6
PRD 1016 El Sereno Way		113	112	108
PRD 1017 Kalbaugh-Haley-Toub St		62	62	12
Total public ways and facilities		9,976	9,953	1,832
Health and sanitation:				
CSA 17 San Dieguito Ambulance		8,270	8,410	7,753
CSA 69 Heartland Paramedics		382	622	8
PRD 122 Otay Mesa East		7	7	
PRD 136 Sundance Detention Basin		25	25	15
SDCFPD Ambulance Service Area		23,097	23,096	21,242
Total health and sanitation	$	31,781	32,160	29,018

Continued on next page

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY SERVICE DISTRICT FUNDS
For the Year Ended June 30, 2025
(In Thousands)

(Continued)		Original Budget	Final Budget	Actual
Recreation and cultural:				
CSA 26 LMD Zone 2 Julian	$	51	51	36
CSA 26 Rancho San Diego		241	321	240
CSA 26 San Diego landscape maintenance		139	139	136
CSA 81 Fallbrook Park		277	374	355
CSA 83 San Dieguito Local Park		854	854	377
CSA 83A 4S Ranch Park		662	662	590
CSA 128 San Miguel Park		684	684	637
CSA 138 Valley Center Park		245	285	262
PRD 26 A Cottonwood Village		494	494	222
PRD 26 B Monte Vista		291	291	164
Total recreation and cultural		3,938	4,155	3,019
Capital outlay			32	
Debt service:				
Principal		31	120	69
Interest		6	83	83
Total expenditures		58,723	59,350	45,281
Excess (deficiency) of revenues over (under) expenditures		(17,783)	(18,412)	2,930
Other financing sources (uses):				
Transfer In		9,426	9,806	9,786
Transfers out		(6,517)	(8,348)	(3,917)
Total other financing sources (uses)		2,909	1,458	5,869
Net change in fund balances		(14,874)	(16,954)	8,799
Fund balances at beginning of year		31,810	31,807	31,807
Increase (decrease) in nonspendable inventories			3	3
Fund balances at end of year	$	16,936	14,856	40,609

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EDGEMOOR DEVELOPMENT FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Revenue from use of money and property	$	423	422	1,677
Aid from other governmental agencies:				
Federal		691	691	611
Total revenues		1,114	1,113	2,288
Expenditures:				
Current:				
General government:				
Edgemoor development fund		266	265	102
Total general government		266	265	102
Total expenditures		266	265	102
Excess (deficiency) of revenues over (under) expenditures		848	848	2,186
Other financing sources (uses):				
Sale of capital assets		7,493	7,493	5,000
Transfers out		(8,341)	(8,341)	(8,331)
Total other financing sources (uses)		(848)	(848)	(3,331)
Net change in fund balances				(1,145)
Fund balances at beginning of year		3,493	3,493	3,493
Fund balances at end of year	$	3,493	3,493	2,348

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FLOOD CONTROL DISTRICT FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Taxes	$	6,184	6,184	7,253
Revenue from use of money and property		113	113	1,146
Aid from other governmental agencies:				
State			642	487
Federal				88
Other		160	160	662
Charges for current services		277	274	1,007
Other				68
Total revenues		6,734	7,373	10,711
Expenditures:				
Current:				
Public protection:				
Flood control district		12,250	13,641	8,515
Stormwater maintenance, Blackwolf		13	13	9
Stormwater maintenance, Lake Rancho Viejo		193	191	93
Stormwater maintenance, Ponderosa Estates		13	13	3
Total public protection		12,469	13,858	8,620
Capital outlay		1,431	1,431	1,431
Debt service:				
Principal		37	37	37
Total expenditures		13,937	15,326	10,088
Excess (deficiency) of revenues over (under) expenditures		(7,203)	(7,953)	623
Other financing sources (uses):				
Transfer In		1,090	1,840	2,531
Total other financing sources (uses)		1,090	1,840	2,531
Net change in fund balances		(6,113)	(6,113)	3,154
Fund balances at beginning of year		30,756	30,756	30,756
Fund balances at end of year	$	24,643	24,643	33,910

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HARMONY GROVE COMMUNITY FACILITIES DISTRICT FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Taxes	$	981	981	968
Fines, forfeitures and penalties				2
Revenue from use of money and property		21	21	111
Total revenues		1,002	1,002	1,081
Expenditures:				
Current:				
Public protection:				
Harmony Grove CFD 08-01 flood control spec tax B		390	390	
Total public protection		390	390	
Public ways and facilities:				
Harmony Grove CFD 08-01 oth svcs spec tax B		415	532	402
Harmony Grove CFD 08-01 fire protection		514	514	488
Total public ways and facilities		929	1,046	890
Total expenditures		1,319	1,436	890
Excess (deficiency) of revenues over (under) expenditures		(317)	(434)	191
Net change in fund balances		(317)	(434)	191
Fund balance at beginning of year		2,020	2,020	2,020
Fund balances at end of year	$	1,703	1,586	2,211

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOUSING AUTHORITY - LOW AND MODERATE INCOME HOUSING ASSET FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Revenue from use of money and property	$	15	15	22
Aid from other governmental agencies:				
Other		11	11	
Total revenues		26	26	22
Expenditures:				
Current:				
Public assistance:				
Other assistance - other budgetary entity		26	26	8
Total public assistance		26	26	8
Total expenditures		26	26	8
Excess (deficiency) of revenues over (under) expenditures				14
Net change in fund balances				14
Fund balances at beginning of year		111	111	111
Fund balances at end of year	$	111	111	125

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOUSING AUTHORITY - OTHER FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Revenue from use of money and property	$	1,326	1,439	1,673
Aid from other governmental agencies:				
Federal		263,250	263,406	252,816
Other		13,746	13,746	11,749
Charges for current services		7,030	6,336	4,149
Other		2,553	2,853	642
Total revenues		287,905	287,780	271,029
Expenditures:				
Current:				
Public assistance:				
Other assistance - other budgetary entity		288,572	288,447	267,479
Total public assistance		288,572	288,447	267,479
Debt service:				
Principal		159	159	159
Interest		5	5	5
Total expenditures		288,736	288,611	267,643
Excess (deficiency) of revenues over (under) expenditures		(831)	(831)	3,386
Net change in fund balances		(831)	(831)	3,386
Fund balances at beginning of year		11,759	11,759	11,759
Fund balances at end of year	$	10,928	10,928	15,145

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
IN HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Revenue from use of money and property	$			355
Aid from other governmental agencies:				
Charges for current services		2,053	2,053	2,574
Total revenues		2,053	2,053	2,929
Expenditures:				
Current:				
Public assistance:				
IHSS public authority		50,252	50,852	50,682
Total public assistance		50,252	50,852	50,682
Debt service:				
Principal		646	646	646
Interest		6	6	6
Total expenditures		50,904	51,504	51,334
Excess (deficiency) of revenues over (under) expenditures		(48,851)	(49,451)	(48,405)
Other financing sources (uses):				
Transfer In		48,870	49,470	48,470
Total other financing sources (uses)		48,870	49,470	48,470
Net change in fund balances		19	19	65
Fund balances at beginning of year		45	45	45
Fund balances at end of year	$	64	64	110

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INACTIVE WASTESITES FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Revenue from use of money and property	$	6	6	2,386
Aid from other governmental agencies:				
Other		2,880	2,880	1,104
Total revenues		2,886	2,886	3,490
Expenditures:				
Current:				
Health and sanitation:				
Duck pond landfill cleanup		15	15	
Inactive waste site management		2,844	9,694	4,283
Total health and sanitation		2,859	9,709	4,283
Total expenditures		2,859	9,709	4,283
Excess (deficiency) of revenues over (under) expenditures		27	(6,823)	(793)
Other financing sources (uses):				
Transfer In			6,850	6,850
Transfers out		(35)	(35)	
Total other financing sources (uses)		(35)	6,815	6,850
Net change in fund balances		(8)	(8)	6,057
Fund balances at beginning of year		38,353	38,353	38,353
Fund balances at end of year	$	38,345	38,345	44,410

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INCARCERATED PEOPLES AND WARD WELFARE PROGRAM FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Revenue from use of money and property	$	400	400	783
Aid from other governmental agencies:				
Other		40	40	55
Total revenues		440	440	838
Expenditures:				
Current:				
Public protection:				
Probation ward welfare		2	2	
Sheriff's incarcerated persons welfare		6,611	6,576	4,617
Total public protection		6,613	6,578	4,617
Capital outlay			34	34
Total expenditures		6,613	6,612	4,651
Excess (deficiency) of revenues over (under) expenditures		(6,173)	(6,172)	(3,813)
Other financing sources (uses):				
Transfer In		3,500	3,500	2,930
Transfers out		(1,561)	(1,561)	(1,154)
Total other financing sources (uses)		1,939	1,939	1,776
Net change in fund balances		(4,234)	(4,233)	(2,037)
Fund balances at beginning of year		14,965	14,965	14,965
Increase (decrease) in nonspendable inventories			29	29
Fund balances at end of year	$	10,731	10,761	12,957

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LIGHTING MAINTENANCE DISTRICT FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Taxes	$	1,666	1,666	1,747
Revenue from use of money and property		46	46	292
Aid from other governmental agencies:				
State		8	8	8
Other		1	1	1
Charges for current services		301	301	274
Total revenues		2,022	2,022	2,322
Expenditures:				
Current:				
Public ways and facilities:				
San Diego lighting maintenance		3,705	3,705	2,052
Total public ways and facilities		3,705	3,705	2,052
Debt service:				
Principal		19	19	19
Total expenditures		3,724	3,724	2,071
Excess (deficiency) of revenues over (under) expenditures		(1,702)	(1,702)	251
Net change in fund balances		(1,702)	(1,702)	251
Fund balances at beginning of year		5,495	5,495	5,495
Increase (decrease) in nonspendable inventories			1	1
Fund balances at end of year	$	3,793	3,794	5,747

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
OTHER SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Fines, forfeitures and penalties	$	46	46	204
Revenue from use of money and property		200	200	470
Aid from other governmental agencies:				
State		255	255	773
Federal		50	50	
Charges for current services		5,244	5,244	5,225
Other				18
Total revenues		5,795	5,795	6,690
Expenditures:				
Current:				
Public protection:				
Agriculture, weights and measures - fish and game		46	46	33
Public works, survey		175	175	2
Total public protection		221	221	35
Public ways and facilities:				
Public works, special aviation			40	
Total public ways and facilities			40	
Health and sanitation:				
Sanitation - waste planning and recycling		7,603	7,603	4,652
Total health and sanitation		7,603	7,603	4,652
Total expenditures		7,824	7,824	4,687
Excess (deficiency) of revenues over (under) expenditures		(2,029)	(2,029)	2,003
Other financing sources (uses):				
Sale of capital assets				3
Transfers out		(95)	(55)	(47)
Total other financing sources (uses)		(95)	(55)	(44)
Net change in fund balances		(2,124)	(2,084)	1,959
Fund balances at beginning of year		10,792	10,792	10,792
Increase (decrease) in nonspendable inventories			1	1
Fund balances at end of year	$	8,668	8,709	12,752

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARK LAND DEDICATION FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Licenses, permits and franchise fees	$	2,500	2,500	3,600
Revenue from use of money and property		300	300	1,862
Total revenues		2,800	2,800	5,462
Expenditures:				
Current:				
Recreation and cultural:				
PLD administrative fee		751	751	56
Local Park Planning Area 4 Lincoln Acres		2,014	2,014	
Local Park Planning Area 15 Sweetwater		2	2	
Local Park Planning Area 20 Spring Valley		1	1	
Local Park Planning Area 25 Lakeside		5	5	
Local Park Planning Area 26 Crest		1	1	
Local Park Planning Area 27 Alpine		4	4	
Local Park Planning Area 28 Ramona		244	244	2
Local Park Planning Area 29 Escondido		1	1	
Local Park Planning Area 30 San Marcos		2	2	
Local Park Planning Area 31 San Dieguito		2	2	
Local Park Planning Area 32 Carlsbad		2	2	
Local Park Planning Area 35 Fallbrook		11	11	
Local Park Planning Area 36 Bonsall		4	4	
Local Park Planning Area 37 Vista		1	1	
Local Park Planning Area 38 Valley Center		40	40	2
Local Park Planning Area 39 Pauma		1	1	
Local Park Planning Area 40 Palomar-Julian		332	482	3
Local Park Planning Area 41 Mount Empire		1	1	
Local Park Planning Area 42 Anza-Borrego		1	1	
Local Park Planning Area 45 Valle de Oro		1	1	
Total recreation and cultural		3,421	3,571	63
Total expenditures		3,421	3,571	63
Excess (deficiency) of revenues over (under) expenditures		(621)	(771)	5,399
Other financing sources (uses):				
Transfers out		(13,512)	(13,937)	(6,658)
Total other financing sources (uses)		(13,512)	(13,937)	(6,658)
Net change in fund balances		(14,133)	(14,708)	(1,259)
Fund balances at beginning of year		34,589	34,589	34,589
Fund balances at end of year	$	20,456	19,881	33,330

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Licenses, permits and franchise fees	$	10,000	10,000	9,682
Revenue from use of money and property		2,068	2,068	13,573
Aid from other governmental agencies:				
State		184,837	187,337	147,328
Federal		20,074	20,074	4,111
Other			371	
Charges for current services		18,639	19,215	18,251
Other		270	269	407
Total revenues		235,888	239,334	193,352
Expenditures:				
Current:				
Public ways and facilities:				
Public works, road		350,722	381,557	114,387
Total public ways and facilities		350,722	381,557	114,387
Capital outlay		63,167	65,821	63,517
Debt Service:				
Principal		98	98	98
Interest		4	4	4
Total expenditures		413,991	447,480	178,006
Excess (deficiency) of revenues over (under) expenditures		(178,103)	(208,146)	15,346
Other financing sources (uses):				
Sale of capital assets				1
Issuance and modifications of leases:				
Leases		1,021	1,021	1,021
Transfer In		23,001	28,697	24,768
Transfers out		(1,475)	(1,475)	(1,492)
Total other financing sources (uses)		22,547	28,243	24,298
Net change in fund balances		(155,556)	(179,903)	39,644
Fund Balances at the beginning of year		276,944	276,944	276,944
Increase (decrease) in nonspendable inventories			472	472
Fund balances at end of year	$	121,388	97,513	317,060

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SANCAL NON-CAPITAL FUND
For the Year Ended June 30, 2025
(In Thousands)

		Original Budget	Final Budget	Actual
Revenues:				
Revenue from use of money and property	$			916
Total revenues				916
Expenditures:				
Current:				
General Government:				
County public health lab		15,203	15,203	15,203
Total General Government		15,203	15,203	15,203
Total expenditures		15,203	15,203	15,203
Excess (deficiency) of revenues over (under) expenditures		(15,203)	(15,203)	(14,287)
Net change in fund balances		(15,203)	(15,203)	(14,287)
Fund Balances at the beginning of year		17,719	17,719	17,719
Fund balances at end of year	$	2,516	2,516	3,432

NONMAJOR ENTERPRISE FUNDS

Jail Stores Commissary Fund

This fund was established to provide for the financing of a Sheriff's commissary store allowing persons incarcerated at various County detention facilities to purchase a variety of goods, including food, snacks, stationery, personal care items and telephone time.

San Diego County Sanitation District Fund

This fund was established to provide sewer service to customers in the unincorporated county. The County Board of Supervisors serves as the District's Board of Directors for governance matters.

Sanitation District - Other Fund

This fund was established to provide water and sewer service, maintenance, and repairs of water and wastewater infrastructure to customers in the unincorporated county. The County Board of Supervisors serves as the District's Board of Directors for governance matters.

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
June 30, 2025
(In Thousands)

	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Enterprise Funds
ASSETS				
Current assets:				
Pooled cash and investments	$ 1,512	88,887	7,549	97,948
Receivables, net	473	1,525	155	2,153
Due from other funds			929	929
Inventories	285		1	286
Total current assets	2,270	90,412	8,634	101,316
Noncurrent assets:				
Capital assets:				
Land		1,069	171	1,240
Construction in progress		6,378		6,378
Buildings and improvements		18,616	721	19,337
Equipment	97	3,731	693	4,521
Sewer infrastructure		120,769	2,798	123,567
Subscription Assets		342		342
Accumulated depreciation/amortization	(97)	(70,442)	(1,030)	(71,569)
Total noncurrent assets		80,463	3,353	83,816
Total assets	2,270	170,875	11,987	185,132
DEFERRED OUTFLOWS OF RESOURCES				
Pension:				
Contributions to the pension plan subsequent to the measurement date			1,659	1,659
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions			51	51
Changes of assumptions or other inputs			842	842
Difference between expected and actual experience in the total pension liability			971	971
OPEB:				
Contributions to OPEB subsequent to the measurement date			48	48
Total deferred outflows of resources	$		3,571	3,571

Continued on next page

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
June 30, 2025
(In Thousands)

(Continued)	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Enterprise Funds
LIABILITIES				
Current liabilities:				
Accounts payable	$ 387	392	18	797
Accrued payroll			238	238
Due to other funds	1,434	972	299	2,705
Subscription payable		95		95
Compensated absences			374	374
Total current liabilities	1,821	1,459	929	4,209
Noncurrent liabilities:				
Compensated absences			562	562
Net pension liability			9,974	9,974
Net OPEB liability			57	57
Total noncurrent liabilities			10,593	10,593
Total liabilities	1,821	1,459	11,522	14,802
DEFERRED INFLOWS OF RESOURCES				
Pension:				
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions			6	6
Differences between expected and actual experience in the total pension liability			132	132
Net difference between projected and actual earnings on pension plan investments			594	594
OPEB:				
Net difference between projected and actual earnings on OPEB investments			8	8
Total deferred inflows of resources			740	740
NET POSITION				
Net investment in capital assets		80,272	3,348	83,620
Unrestricted net position	449	89,144	(52)	89,541
Total net position	$ 449	169,416	3,296	173,161

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
For the Year Ended June 30, 2025
(In Thousands)

	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Fund	Total Enterprise Funds
Operating revenues:				
Charges for current services	$ 7,919	32,976	10,344	51,239
Total operating revenues	7,919	32,976	10,344	51,239
Operating expenses:				
Salaries and employee benefits			7,201	7,201
Repairs and maintenance	16	6,010	641	6,667
Equipment rental	5		547	552
Sewage processing		21,036		21,036
Contracted services	367		1,291	1,658
Depreciation		2,901	102	3,003
Amortization		70		70
Utilities			148	148
Cost of material	3,409			3,409
Fuel	4			4
Other	147	2,597	888	3,632
Total operating expenses	3,948	32,614	10,818	47,380
Operating income (loss)	3,971	362	(474)	3,859
Nonoperating revenues (expenses):				
Investment earnings	42	3,922	585	4,549
Total nonoperating revenues (expenses)	42	3,922	585	4,549
Income (loss) before capital contributions and transfers	4,013	4,284	111	8,408
Capital contributions		89	19	108
Transfers in		12,767	232	12,999
Transfers out	(3,839)		(158)	(3,997)
Change in net position	174	17,140	204	17,518
Net position (deficits) at beginning of year	275	152,276	3,702	156,253
Restatements			(610)	(610)
Net position (deficits) at beginning of year, as restated	275	152,276	3,092	155,643
Net position (deficits) at end of year	$ 449	169,416	3,296	173,161

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended June 30, 2025
(In Thousands)

	Jail Stores Commissary Fund	San Diego County Sanitation District Fund	Sanitation District - Other Funds	Total Enterprise Funds
Cash flows from operating activities:				
Cash received from customers	$ 8,340	33,043	432	41,815
Cash received from other funds	166	23	9,317	9,506
Cash payments to suppliers	(3,873)	(30,103)	(1,944)	(35,920)
Cash payments to employees			(7,226)	(7,226)
Cash payments to other funds	(407)		(1,885)	(2,292)
Other payments	(3)			(3)
Net cash provided (used) by operating activities	4,223	2,963	(1,306)	5,880
Cash flows from noncapital financing activities:				
Transfers from other funds		12,767	232	12,999
Transfers to other funds	(3,839)		(158)	(3,997)
Net cash provided (used) by noncapital financing activities	(3,839)	12,767	74	9,002
Cash flows from capital and related financing activities:				
Acquisition of capital assets		(3,600)	(328)	(3,928)
Principal paid on subscription		(88)		(88)
Net cash provided (used) by capital and related financing activities		(3,688)	(328)	(4,016)
Cash flows from investing activities:				
Investment earnings	42	3,714	581	4,337
Net increase (decrease) in cash and cash equivalents	426	15,756	(979)	15,203
Cash and cash equivalents - beginning of year	1,086	73,131	8,528	82,745
Cash and cash equivalents - end of year	1,512	88,887	7,549	97,948
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	3,971	362	(474)	3,859
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease (increase) in accounts receivable	421	67	(5)	483
Decrease (increase) in due from other funds	166	23	(590)	(401)
Decrease (increase) in inventory	26			26
Increase (decrease) in accounts payable	21	(1,055)	(301)	(1,335)
Increase (decrease) in accrued payroll			4	4
Increase (decrease) in due to other funds	(382)	595	(17)	196
Increase (decrease) in compensated absences			3	3
Pension expense			41	41
OPEB expense			(69)	(69)
Depreciation / amortization		2,971	102	3,073
Total adjustments	252	2,601	(832)	2,021
Net cash provided (used) by operating activities	4,223	2,963	(1,306)	5,880
Non-cash investing and capital financing activities:				
Capital acquisitions included in accounts payable		96	5	101
Governmental contributions of capital assets	$	89	19	108



INTERNAL SERVICE FUNDS

Internal service funds are established to account for services furnished to other County departments and are financed primarily by these service charges. Because they are exempt from budgetary control, they are free to employ commercial accounting techniques, and are often used in situations where a more accurate determination of operating results is desired.

Employee Benefits Fund

This fund was established to account for workers' compensation and unemployment insurance. Specifically, for workers' compensation the fund includes: claims payment, the actuarial liability, insurance costs and contributions by various departments.

Facilities Management Fund

This fund was established to account for the financing of facilities maintenance, public service utilities, property management, project management, architectural and engineering services, real estate acquisition and leasing, and mail services provided to County departments on a cost reimbursement basis.

Fleet Services Fund

This fund was established to account for the maintenance, repair, fuel, and financing of Fleet vehicles provided to County departments on a cost reimbursement basis.

Information Technology Fund

This fund was established to account for telecommunications services provided to County departments on a cost reimbursement basis.

Insurance Fund

This fund was established to account for the County's insurance activities. This fund supports insurance premiums for Mexican Auto, Government Crime Bonds, Property, U.S. Custom Bonds, Cyber Liability, Aircraft, and Airport.

Public Liability Insurance Fund

This fund was established to account for all of the County's public liability claims and related expenses in compliance with the applicable provisions of the law.

Purchasing Fund

This fund was established to account for the procurement of services, materials, and supplies provided to County departments and provides record storage services; all on a cost reimbursement basis.

Road and Communication Equipment Fund

This fund was established to account for the financing of Public Works' road and communication equipment provided to the following funds: Road, Airport, and Inactive Wastesites; on a cost reimbursement basis.

Special District Loans Fund

This fund was established to provide financing for start up services for new and existing County Service Districts on a cost reimbursement basis.

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2025
(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Insurance Fund
ASSETS					
Current assets:					
Pooled cash and investments	$ 239,849	22,311	48,002	38,539	9,548
Receivables, net	3,340	645	770	21	111
Lease receivables		358			
Due from other funds	2,219	17,088	14,402	18,341	2,167
Inventories		622	1,369		
Total current assets	245,408	41,024	64,543	56,901	11,826
Noncurrent assets:					
Lease receivables		1,860			
Due from other funds					
Capital assets:					
Buildings and improvements			2,963		
Equipment		6,577	176,861		
Software		448	213		
Accumulated depreciation/amortization		(4,353)	(101,839)		
Total noncurrent assets		4,532	78,198		
Total assets	245,408	45,556	142,741	56,901	11,826
DEFERRED OUTFLOW OF RESOURCES					
Pension:					
Contributions to the pension plan subsequent to the measurement date		12,917	2,355		
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		402	72		
Changes of assumptions or other inputs		6,566	1,463		
Difference between expected and actual experience in the total pension liability		7,303	1,250		
OPEB:					
Contributions to OPEB subsequent to the measurement date		357	65		
Total deferred outflow of resources	$	27,545	5,205		

Continued on next page

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2025
(In Thousands)

(Continued)	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Insurance Fund
LIABILITIES					
Current liabilities:					
Accounts payable	$ 8,272	17,555	6,744	48,897	9,856
Accrued payroll		1,974	349		
Due to other funds	1,543	5,149	1,715	1,356	309
Unearned revenue		558	1		
Loans payable		33			
Compensated absences		3,656	632		
Claims and judgments	29,961				
Total current liabilities	39,776	28,925	9,441	50,253	10,165
Noncurrent liabilities:					
Loans payable		57			
Compensated absences		5,629	969		
Claims and judgments	196,435				
Net pension liability		72,212	14,292		
Net OPEB liability		116	66		
Total noncurrent liabilities	196,435	78,014	15,327		
Total liabilities	236,211	106,939	24,768	50,253	10,165
DEFERRED INFLOWS OF RESOURCES					
Leases		2,156			
Pension:					
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		53	13		
Differences between expected and actual experience in the total pension liability		964	275		
Net difference between projected and actual earnings on pension plan investments		3,792			
OPEB:					
Net difference between projected and actual earnings on OPEB investments		75	13		
Total deferred inflows of resources		7,040	301		
NET POSITION					
Net investment in capital assets		2,672	74,532		
Unrestricted net position	9,197	(43,550)	48,345	6,648	1,661
Total net position (deficits)	$ 9,197	(40,878)	122,877	6,648	1,661

Continued on next page

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2025
(In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
ASSETS					
Current assets:					
Pooled cash and investments	$ 103,571	7,605	29,162	344	498,931
Receivables, net	1,477	122	400		6,886
Lease receivables					358
Due from other funds		1,269	838	51	56,375
Inventories		5			1,996
Total current assets	105,048	9,001	30,400	395	564,546
Noncurrent assets:					
Lease receivables					1,860
Due from other funds				106	106
Capital assets:					
Buildings and improvements					2,963
Equipment			53,246		236,684
Software		4,953	14		5,628
Accumulated depreciation/amortization		(3,960)	(32,784)		(142,936)
Total noncurrent assets		993	20,476	106	104,305
Total assets	105,048	9,994	50,876	501	668,851
DEFERRED OUTFLOW OF RESOURCES					
Pension:					
Contributions to the pension plan subsequent to the measurement date		3,149			18,421
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		83			557
Changes of assumptions or other inputs		1,570			9,599
Difference between expected and actual experience in the total pension liability		1,777			10,330
OPEB:					
Contributions to OPEB subsequent to the measurement date		86			508
Total deferred outflow of resources	$	6,665			39,415

Continued on next page

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2025
(In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
LIABILITIES					
Current liabilities:					
Accounts payable	$ 3,470	87	129		95,010
Accrued payroll		421			2,744
Due to other funds	4,848	812	476		16,208
Unearned revenue					559
Loans payable					33
Compensated absences		1,009			5,297
Claims and judgments	33,393				63,354
Total current liabilities	41,711	2,329	605		183,205
Noncurrent liabilities:					
Loans payable					57
Compensated absences		1,565			8,163
Claims and judgments	72,337				268,772
Net pension liability		16,571			103,075
Net OPEB liability		8			190
Total noncurrent liabilities	72,337	18,144			380,257
Total liabilities	114,048	20,473	605		563,462
DEFERRED INFLOWS OF RESOURCES					
Leases					2,156
Pension:					
Changes in proportionate share and differences between employer's contributions and proportionate share of contributions		13			79
Differences between expected and actual experience in the total pension liability		254			1,493
Net difference between projected and actual earnings on pension plan investments		753			4,545
OPEB:					
Net difference between projected and actual earnings on OPEB investments		17			105
Total deferred inflows of resources		1,037			8,378
NET POSITION					
Net investment in capital assets		993	20,476		98,673
Unrestricted net position	(9,000)	(5,844)	29,795	501	37,753
Total net position (deficits)	$ (9,000)	(4,851)	50,271	501	136,426

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2025
(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Insurance Fund
Operating revenues:					
Charges for current services	$ 54,210	235,254	57,512	198,921	12,239
Other	25	2,056	329		81
Total operating revenues	54,235	237,310	57,841	198,921	12,320
Operating expenses:					
Salaries and employee benefits		56,458	9,701		
Repairs and maintenance		57,587	15,271		
Equipment rental			6		
Contracted services	19,854	75,385	2,792	207,618	10,875
Depreciation		202	15,318	268	
Utilities		38,348	613		
Cost of material		5,718	205		
Claims and judgments	57,881				
Fuel		458	11,062		
Other		10,794	2,486		
Total operating expenses	77,735	244,950	57,454	207,886	10,875
Operating income (loss)	(23,500)	(7,640)	387	(8,965)	1,445
Nonoperating revenues (expenses):					
Grants		5,966			
Investment earnings	12,220	257	2,451		216
Gain (loss) on disposal of assets		8	1,166		
Total nonoperating revenues (expenses)	12,220	6,231	3,617		216
Income (loss) before capital contributions and transfers	(11,280)	(1,409)	4,004	(8,965)	1,661
Capital contributions			18,162		
Transfers in	70	3,954	439	8,393	
Transfers out		(2,283)	(219)		
Change in net position	(11,210)	262	22,386	(572)	1,661
Net position (deficits) at beginning of year	20,407	(35,710)	101,641	7,220	
Restatements		(5,430)	(1,150)		
Net position (deficits) at beginning of year, as restated	20,407	(41,140)	100,491	7,220	
Net position (deficits) at end of year	$ 9,197	(40,878)	122,877	6,648	1,661

Continued on next page

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2025
(In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Fund	Total Internal Service Funds
Operating revenues:					
Charges for current services	$ 70,132	16,134	10,254		654,656
Other	111	763			3,365
Total operating revenues	70,243	16,897	10,254		658,021
Operating expenses:					
Salaries and employee benefits		12,756			78,915
Repairs and maintenance		238	4,379		77,475
Equipment rental		6			12
Contracted services	40,679	3,402	647		361,252
Depreciation		928	3,939		20,655
Utilities		98			39,059
Cost of material			1		5,924
Claims and judgments	41,038				98,919
Fuel			1,475		12,995
Other		2,490			15,770
Total operating expenses	81,717	19,918	10,441		710,976
Operating income (loss)	(11,474)	(3,021)	(187)		(52,955)
Nonoperating revenues (expenses):					
Grants					5,966
Investment earnings	5,261	449	1,524	4	22,382
Gain (loss) on disposal of assets			291		1,465
Total nonoperating revenues (expenses)	5,261	449	1,815	4	29,813
Income (loss) before capital contributions and transfers	(6,213)	(2,572)	1,628	4	(23,142)
Capital contributions					18,162
Transfers in					12,856
Transfers out		(296)			(2,798)
Change in net position	(6,213)	(2,868)	1,628	4	5,078
Net position (deficits) at beginning of year	(2,787)	(689)	48,643	497	139,222
Restatements		(1,294)			(7,874)
Net position (deficits) at beginning of year, as restated	(2,787)	(1,983)	48,643	497	131,348
Net position (deficits) at end of year	$ (9,000)	(4,851)	50,271	501	136,426

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2025
(In Thousands)

	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Insurance Fund
Cash flows from operating activities:					
Cash received from customers	$ 164	8,968	1,560	2,435	81
Cash received from other funds	53,752	223,627	46,357	195,019	10,381
Cash payments to suppliers	(4,130)	(177,951)	(29,697)	(207,190)	(1,019)
Cash payments to employees		(55,882)	(9,596)		
Cash payments to other funds	(15,053)	(8,536)	(3,987)	1,164	
Cash paid for claims and judgments	(34,885)				
Other payments	(3)	(319)	(123)		
Net cash provided (used) by operating activities	(155)	(10,093)	4,514	(8,572)	9,443
Cash flows from noncapital financing activities:					
Operating grants		5,997			
Transfers from other funds	70	3,954	439	8,393	
Transfer to other funds		(2,283)	(219)		
Principal paid on long-term debt		(178)			
Other noncapital increases					
Net cash provided (used) by noncapital financing activities	70	7,490	220	8,393	
Cash flows from capital and related financing activities:					
Capital contributions			15,869		
Acquisition of capital assets			(27,928)		
Lease payments received		1,376			
Proceeds from sale of assets		8	1,479		
Net cash provided (used) by capital and related financing activities		1,384	(10,580)		
Cash flows from investing activities:					
Investment earnings	11,667	258	2,514		105
Net increase (decrease) in cash and cash equivalents	11,582	(961)	(3,332)	(179)	9,548
Cash and cash equivalents - beginning of year	228,267	23,272	51,334	38,718	
Cash and cash equivalents - end of year	$ 239,849	22,311	48,002	38,539	9,548

Continued on next page

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2025
(In Thousands)

(Continued)	Employee Benefits Fund	Facilities Management Fund	Fleet Services Fund	Information Technology Fund	Insurance Fund
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	$ (23,500)	(7,640)	387	(8,965)	1,445
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Decrease (increase) in accounts receivable		(1,338)	25	7	
Decrease (increase) in due from other funds	(319)	(3,028)	(9,950)	(1,474)	(1,858)
Decrease (increase) in inventory		230	159		
Increase (decrease) in accounts payable	894	(2,102)	(2,587)	341	9,856
Increase (decrease) in accrued payroll		241	75		
Increase (decrease) in due to other funds	(226)	3,285	1,056	1,251	
Increase (decrease) in unearned revenue		(349)	1		
Increase (decrease) in compensated absences		634	62		
Increase (decrease) in claims and judgments	22,996				
Pension expense		323	65		
OPEB expense		(551)	(97)		
Depreciation / amortization		202	15,318	268	
Total adjustments	23,345	(2,453)	4,127	393	7,998
Net cash provided (used) by operating activities	(155)	(10,093)	4,514	(8,572)	9,443
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable			3,666		
Governmental contributions capital assets	$		2,293		

Continued on next page

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2025
(In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Funds	Total Internal Service Funds
Cash flows from operating activities:					
Cash received from customers	$ 109	787			14,104
Cash received from other funds	70,132	16,685	10,305	33	626,291
Cash payments to suppliers	(22,048)	(592)	(900)		(443,527)
Cash payments to employees		(12,587)			(78,065)
Cash payments to other funds	(15,078)	(5,547)	(6,412)		(53,449)
Cash paid for claims and judgments	(42,048)				(76,933)
Other payments	(3)	(4)			(452)
Net cash provided (used) by operating activities	(8,936)	(1,258)	2,993	33	(12,031)
Cash flows from noncapital financing activities:					
Operating grants					5,997
Transfers from other funds					12,856
Transfer to other funds		(296)			(2,798)
Principal paid on long-term debt					(178)
Other noncapital increases				51	51
Net cash provided (used) by noncapital financing activities		(296)		51	15,928
Cash flows from capital and related financing activities:					
Capital contributions					15,869
Acquisition of capital assets		(3)	(5,893)		(33,824)
Lease payments received					1,376
Proceeds from sale of assets			406		1,893
Net cash provided (used) by capital and related financing activities		(3)	(5,487)		(14,686)
Cash flows from investing activities:					
Investment earnings	5,088	425	1,489	4	21,550
Net increase (decrease) in cash and cash equivalents	(3,848)	(1,132)	(1,005)	88	10,761
Cash and cash equivalents - beginning of year	107,419	8,737	30,167	256	488,170
Cash and cash equivalents - end of year	$ 103,571	7,605	29,162	344	498,931

Continued on next page

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2025
(In Thousands)

(Continued)	Public Liability Insurance Fund	Purchasing Fund	Road and Communication Equipment Fund	Special District Loans Funds	Total Internal Service Funds
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	$ (11,474)	(3,021)	(187)		(52,955)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Decrease (increase) in accounts receivable	(2)				(1,308)
Decrease (increase) in due from other funds		575	51	33	(15,970)
Decrease (increase) in inventory		1			390
Increase (decrease) in accounts payable	1,740	(64)	(819)		7,259
Increase (decrease) in accrued payroll		30			346
Increase (decrease) in due to other funds	1,810	137	9		7,322
Increase (decrease) in unearned revenue					(348)
Increase (decrease) in compensated absences		207			903
Increase (decrease) in claims and judgments	(1,010)				21,986
Pension expense		79			467
OPEB expense		(130)			(778)
Depreciation / amortization		928	3,939		20,655
Total adjustments	2,538	1,763	3,180	33	40,924
Net cash provided (used) by operating activities	(8,936)	(1,258)	2,993	33	(12,031)
Non-cash investing and capital financing activities:					
Capital acquisitions included in accounts payable					3,666
Governmental contributions capital assets	$				2,293



FIDUCIARY FUNDS

Fiduciary funds include the activities of the San Diego County Employees Retirement Association, a fiduciary component unit of the County; and funds which account for resources that are held by the County as a trustee or custodian for outside parties and cannot be used to support the County's programs.

PENSION AND OTHER POSTEMPLOYENT BENEFITS TRUST FUNDS

San Diego County Employees Retirement Association (SDCERA) Pension Trust Fund

The Pension Trust Fund is used to account for financial activities of the Pension Plan administered by SDCERA.

San Diego County Employees Retirement Association (SDCERA) Other Postemployment Benefits (OPEB) Trust Fund

The SDCERA OPEB Trust Fund is used to account for the financial activities of the OPEB trust for the purpose of holding and investing assets to fund the Retiree Health Program administered by SDCERA.

CUSTODIAL FUNDS

Property Tax Collection Funds

These funds are used for recording the collection and distribution of property taxes.

Other Custodial Funds

The Other Custodial funds account for the receipt, temporary investment, and remittance to individuals, private organizations, or other governments.

COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER POST EMPLOYMENT BENEFITS
For the Year Ended June 30, 2025
(In Thousands)

		San Diego County Employees Retirement Association Pension Trust Fund	San Diego County Employees Retirement Association Other Postemployment Benefits Trust Fund	Total San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Fund
ASSETS				
Pooled cash and investments	$	1,219		1,219
Cash with fiscal agents		3,095,853	13,205	3,109,058
Securities lending cash collateral		231,829	989	232,818
Receivables:				
Contributions		12,530		12,530
Accrued interest and dividends		58,293	249	58,542
Settlement of investments sold		1,376,151	5,921	1,382,072
Investments at fair value:				
Domestic equity securities		3,726,645	15,889	3,742,534
International equity securities		941,634	4,015	945,649
Fixed income securities		9,751,679	41,578	9,793,257
Cash and securities for swaps		136,413	582	136,995
Private debt		218,049	930	218,979
Private equity		350,737	1,495	352,232
Private real assets		219,978	938	220,916
Real estate		1,566,696	6,680	1,573,376
Capital assets, net		1,705	7	1,712
Total assets		21,689,411	92,478	21,781,889
LIABILITIES				
Collateral payable for securities lending		231,829	989	232,818
Settlement of investments purchased		1,761,739	7,512	1,769,251
Professional services		11,988	51	12,039
Death benefits		2,117		2,117
Retirement and health benefits		1,820		1,820
Refunds to members		1,484		1,484
County advance contribution		269	1	270
Other liabilities		16,258	93	16,351
Total liabilities		2,027,504	8,646	2,036,150
NET POSITION				
Restricted for:				
Pension		19,661,907		19,661,907
OPEB			83,832	83,832
Total net position	$	19,661,907	83,832	19,745,739

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER POST EMPLOYMENT BENEFITS
For the Year Ended June 30, 2025
(In Thousands)

	San Diego County Employees Retirement Association Pension Trust Fund	San Diego County Employees Retirement Association Other Postemployment Benefits Trust Fund	Total San Diego County Employees Retirement Association Pension (and Other Postemployment Benefits) Trust Fund
ADDITIONS			
Contributions:			
Employer contributions	$ 899,027	19,188	918,215
Plan member contributions	214,978		214,978
Total contributions	1,114,005	19,188	1,133,193
Investment earnings:			
Net appreciation/(depreciation) in fair value of investments			
Equity securities	733,953	2,905	736,858
Fixed income	375,538	1,486	377,024
Foreign currency	(40,773)	(162)	(40,935)
Private debt income	(13,915)	(55)	(13,970)
Real estate & private equity	34,519	136	34,655
Private real assets	(27,273)	(108)	(27,381)
Futures	66,133	262	66,395
Swaps	377,461	1,494	378,955
Net increase (decrease) in fair value of investments	1,505,643	5,958	1,511,601
Interest Income:			
Fixed income	330,990	1,310	332,300
Cash	17,280	68	17,348
Total interest income	348,270	1,378	349,648
Other Additions:			
Dividends	120,700	478	121,178
Real estate income	67,528	267	67,795
Private debt income	14,355	57	14,412
Private equity income	1,143	5	1,148
Private real assets income	(3,891)	(15)	(3,906)
Total Other	199,835	792	200,627
Less: Investment expenses	(39,381)	(156)	(39,537)
Net investment income, before securities lending	2,014,367	7,972	2,022,339
Securities lending income	11,454	45	11,499
Securities lending rebates and bank charges	(8,933)	(35)	(8,968)
Net securities lending	2,521	10	2,531
Net investment income	2,016,888	7,982	2,024,870
Total additions	3,130,893	27,170	3,158,063
DEDUCTIONS			
Benefits:			
Retirement benefits	1,056,405		1,056,405
Death benefits	1,889		1,889
Health benefits		8,390	8,390
Total Benefits	1,058,294	8,390	1,066,684
Member refunds	10,167		10,167
Administrative expenses	19,889	332	20,221
Total deductions	1,088,350	8,722	1,097,072
Change in net position	2,042,543	18,448	2,060,991
Net position at beginning of year	17,619,364	65,384	17,684,748
Net position (deficit) at end of year	$ 19,661,907	83,832	19,745,739

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Year Ended June 30, 2025
(In Thousands)

		Property Tax Collection Funds	Other Custodial Fund	Total Custodial Funds
ASSETS				
Pooled cash and investments	$	151,491	300,199	451,690
Cash with fiscal agents			10,225	10,225
Investments with fiscal agents			6,882	6,882
Receivables:				
Accounts receivable			2,641	2,641
Investment earnings receivable		13,024	210,179	223,203
Taxes receivable, net		113,365		113,365
Other receivables			289	289
Total assets		277,880	530,415	808,295
LIABILITIES				
Accounts payable		30,552	269,199	299,751
Warrants outstanding			4,444	4,444
Accrued payroll			1,035	1,035
Noncurrent liabilities:				
Due to other governments		113,365	73,107	186,472
Total liabilities		143,917	347,785	491,702
NET POSITION				
Restricted for:				
Individuals, organizations and other governments		133,963	182,630	316,593
Total net position	$	133,963	182,630	316,593

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the Year Ended June 30, 2025
(In Thousands)

		Property Tax Collection Funds	Other Custodial Fund	Total Custodial Funds
ADDITIONS				
Contributions:				
Property taxes collected for other governments	$	16,079,475		16,079,475
Contributions to Investments			3,757,658	3,757,658
Total contributions		16,079,475	3,757,658	19,837,133
Investment earnings:				
Investment earnings		33,895	15,712	49,607
Total additions		16,113,370	3,773,370	19,886,740
DEDUCTIONS				
Distributions from investments			3,764,140	3,764,140
Property taxes distributed to other governments		16,084,620		16,084,620
Total deductions		16,084,620	3,764,140	19,848,760
Change in net position		28,750	9,230	37,980
Net position at beginning of year		105,213	173,400	278,613
Net position (deficit) at end of year	$	133,963	182,630	316,593



Statistical Section

Introduction

Government Accounting Standards Board (GASB) Statement No. 44, *Economic Condition Reporting: The Statistical Section (an amendment of NCGA Statement 1)* requires that certain detailed statistical information be presented in this section, typically in ten-year trends, to assist users in utilizing the basic financial statements, notes to the financial statements, and required supplementary information in order to assess the economic condition of the County. Provisions of this Statement require that governments preparing this statistical section are encouraged but not required, to report all years of information retroactively.

In this regard, when available, ten year trend information has been provided. When accounting data or other information is unavailable, statistical tables are footnoted to indicate as such. Generally, information was unavailable because non-accounting trend data called for by Statement No. 44 which was significantly different than data reported in previous fiscal years' statistical tables was either not available from external sources in the format required or was not available in internal archived data.

Financial Trends 230

These Tables contain information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity 238

These Tables contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity 242

These Tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information 246

These Tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information 248

These Tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources:

Unless otherwise noted, the information in the following tables is derived from the annual comprehensive financial reports for the relevant year.

Table 1
County of San Diego
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(In Thousands)

		Fiscal Year				
		2016	2017	2018	2019	2020
Net position						
Governmental activities						
Net investment in capital assets	$	3,124,804	3,130,429	3,229,874	3,336,893	3,477,320
Restricted		604,917	596,862	666,597	1,012,829	1,158,944
Unrestricted (1)		(1,090,381)	(1,151,817)	(1,250,068)	(1,380,605)	(1,551,714)
Total governmental activities net position		2,639,340	2,575,474	2,646,403	2,969,117	3,084,550
Business-type activities						
Net investment in capital assets		167,282	174,044	176,909	174,226	183,553
Restricted						
Unrestricted (1)		68,586	71,119	60,216	62,247	66,551
Total business-type activities net position		235,868	245,163	237,125	236,473	250,104
Primary government						
Net investment in capital assets		3,292,086	3,304,473	3,406,783	3,511,119	3,660,873
Restricted		604,917	596,862	666,597	1,012,829	1,158,944
Unrestricted (1)		(1,021,795)	(1,080,698)	(1,189,852)	(1,318,358)	(1,485,163)
Total primary government net position	$	2,875,208	2,820,637	2,883,528	3,205,590	3,334,654

		Fiscal Year				
		2021	2022	2023	2024	2025
Net position						
Governmental activities						
Net investment in capital assets	$	3,643,504	3,695,884	3,797,631	3,971,462	4,139,650
Restricted		1,404,546	1,281,257	1,804,904	2,160,973	2,247,891
Unrestricted (1)		(1,924,481)	(1,186,927)	(1,483,193)	(1,548,450)	(1,854,133)
Total governmental activities net position		3,123,569	3,790,214	4,119,342	4,583,985	4,533,408
Business-type activities						
Net investment in capital assets		188,831	187,343	185,874	186,621	194,542
Restricted						
Unrestricted (1)		66,629	87,711	102,969	109,897	127,483
Total business-type activities net position		255,460	275,054	288,843	296,518	322,025
Primary government						
Net investment in capital assets		3,832,335	3,883,227	3,983,505	4,158,083	4,334,192
Restricted		1,404,546	1,281,257	1,804,905	2,160,973	2,247,891
Unrestricted (1)		(1,857,852)	(1,099,216)	(1,380,224)	(1,438,553)	(1,726,650)
Total primary government net position	$	3,379,029	4,065,268	4,408,186	4,880,503	4,855,433

(1) Beginning in 2015, these amounts reflect the implementation of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No. 27*. Beginning in 2018 these amounts reflect the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Other Than Pensions.*

Table 2
County of San Diego
Changes in Net Position
For the Last Ten Fiscal Years
(Accrual Basis of Accounting)
(In Thousands)

	Fiscal Year				
	2016	2017	2018	2019	2020
Expenses					
Governmental activities					
General government	$ 257,887	637,532	621,987	709,150	788,228
Public protection	1,359,423	1,455,462	1,435,847	1,479,542	1,677,645
Public ways and facilities	140,245	140,366	160,615	149,776	199,679
Health and sanitation	675,077	723,508	777,383	835,771	964,251
Public assistance	1,421,851	1,179,180	1,158,563	1,187,343	1,378,281
Education	41,086	38,477	39,107	40,020	41,124
Recreation and cultural	44,883	37,727	38,081	43,701	49,543
Interest on long-term debt	81,665	79,152	78,217	74,355	47,689
Total governmental activities expenses	4,022,117	4,291,404	4,309,800	4,519,658	5,146,440
Business-type activities					
Airport	14,439	14,518	18,399	15,178	14,889
Sanitation district	28,693	25,185	32,660	32,335	28,385
Sanitation district - Other					9,504
Jail Stores Commissary	5,362	6,007	6,050	5,836	5,776
Total business-type activities expenses	48,494	45,710	57,109	53,349	58,554
Total primary government expenses	4,070,611	4,337,114	4,366,909	4,573,007	5,204,994
Program revenues					
Governmental activities					
Charges for services:					
General government	99,531	111,389	105,676	108,724	116,282
Public protection	252,303	270,345	257,797	252,906	247,887
Other activities	164,721	165,846	189,520	182,793	225,893
Operating grants and contributions	2,543,749	2,407,522	2,589,141	2,716,354	3,062,586
Capital grants and contributions	12,947	16,296	9,360	121,425	28,608
Total governmental activities program revenues	3,073,251	2,971,398	3,151,494	3,382,202	3,681,256
Business-type activities					
Charges for services:					
Airport	12,044	14,302	13,783	14,281	13,903
Sanitation district	26,719	29,063	28,475	32,382	25,672
Sanitation district - Other					10,188
Jail Stores Commissary		7,141	7,426	6,978	7,019
Operating grants and contributions	3,513	5,659	329	20	4,018
Capital grants and contributions					1,220
Total business-type program revenues	42,276	56,165	50,013	53,661	62,020
Total primary government program revenues	3,115,527	3,027,563	3,201,507	3,435,863	3,743,276
Net (Expense) Revenue					
Governmental activities	(948,866)	(1,320,006)	(1,158,306)	(1,137,456)	(1,465,184)
Business-type activities	(6,218)	10,455	(7,096)	312	3,466
Total primary government net (expense) revenue	$ (955,084)	(1,309,551)	(1,165,402)	(1,137,144)	(1,461,718)

Continued on next page

Table 2
County of San Diego
Changes in Net Position
For the Last Ten Fiscal Years
(Accrual Basis of Accounting)
(In Thousands)
(Continued)

	Fiscal Year				
	2021	2022	2023	2024	2025
Expenses					
Governmental activities					
General government	$ 465,464	414,187	549,078	493,388	683,733
Public protection	1,823,535	1,586,324	2,075,386	2,358,743	2,382,095
Public ways and facilities	163,809	164,262	175,511	196,395	201,929
Health and sanitation	1,363,772	1,167,816	1,314,789	1,455,094	1,531,865
Public assistance	1,838,270	1,785,733	1,838,733	1,987,689	2,025,345
Education	56,272	55,787	64,249	70,743	70,954
Recreation and cultural	57,617	60,611	74,036	79,134	72,019
Interest	57,386	53,971	50,694	51,257	49,226
Total governmental activities expenses	5,826,125	5,288,691	6,142,476	6,692,443	7,017,166
Business-type activities					
Airport	15,586	15,545	17,183	17,576	20,478
Sanitation district	31,716	25,035	23,591	30,225	32,628
Sanitation district - Other	10,923	8,712	10,452	10,928	10,965
Jail Stores Commissary	5,222	3,010	3,409	3,959	3,952
Total business-type activities expenses	63,447	52,302	54,635	62,688	68,023
Total primary government expenses	5,889,572	5,340,993	6,197,111	6,755,131	7,085,189
Program revenues					
Governmental activities					
Charges for services:					
General government	119,713	128,540	139,251	153,652	163,465
Public protection	252,958	288,901	245,233	263,608	269,137
Other activities	201,777	202,358	226,785	303,729	229,766
Operating grants and contributions	3,751,844	3,736,703	3,812,579	4,301,033	4,427,082
Capital grants and contributions	21,142	109,343	33,948	46,821	85,884
Total governmental activities program revenues	4,347,434	4,465,845	4,457,796	5,068,843	5,175,334
Business-type activities					
Charges for services:					
Airport	14,243	14,200	14,794	14,318	16,546
Sanitation district	26,625	29,367	30,046	30,804	32,976
Sanitation district - Other	10,089	8,119	8,489	10,024	10,344
Jail Stores Commissary	5,412	6,476	7,377	7,869	7,919
Operating grants and contributions	6,679	1,295	1,439	2,380	7,922
Capital grants and contributions	3,100		151		108
Total business-type program revenues	66,148	59,457	62,296	65,395	75,815
Total primary government program revenues	4,413,582	4,525,302	4,520,092	5,134,238	5,251,149
Net (Expense) Revenue					
Governmental activities	(1,478,691)	(822,846)	(1,684,680)	(1,623,600)	(1,841,832)
Business-type activities	2,701	7,155	7,661	2,707	7,792
Total primary government net (expense) revenue	$ (1,475,990)	(815,691)	(1,677,019)	(1,620,893)	(1,834,040)

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Table 2
County of San Diego
Changes in Net Position
For the Last Ten Fiscal Years
(Accrual Basis of Accounting)
(In Thousands)
(Continued)

	Fiscal Year				
	2016	2017	2018	2019	2020
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	$ 680,434	720,645	758,427	797,838	851,473
Transient occupancy tax	4,128	4,889	5,105	5,785	4,173
Real property transfer tax	24,589	23,960	25,910	26,521	25,138
Miscellaneous taxes	38	10	6	6	3
Property taxes in lieu of VLF	351,524	371,105	393,824	417,601	441,609
Sales and use taxes	28,898	27,779	30,744	32,332	30,967
Investment earnings	17,818	15,315	38,057	84,335	102,116
Other general revenues	82,745	88,038	93,604	90,041	102,310
Total governmental general revenues	1,190,174	1,251,741	1,345,677	1,454,459	1,557,789
Transfers	3,714	4,399	4,421	5,711	(5,172)
Total governmental activities	1,193,888	1,256,140	1,350,098	1,460,170	1,552,617
Business-type activities					
Investment earnings	1,622	523	1,159	2,013	2,565
Other general revenues	8,777	2,716	2,892	2,734	2,428
Total business-type general revenues	10,399	3,239	4,051	4,747	4,993
Transfers	(3,714)	(4,399)	(4,421)	(5,711)	5,172
Total business-type activities	6,685	(1,160)	(370)	(964)	10,165
Total primary government	1,200,573	1,254,980	1,349,728	1,459,206	1,562,782
Change in net position					
Governmental activities	245,022	(63,866)	191,792	322,714	115,443
Business-type activities	467	9,295	(7,466)	(652)	13,631
Total change in net position	$ 245,489	(54,571)	184,326	322,062	129,074

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Table 2
County of San Diego
Changes in Net Position
For the Last Ten Fiscal Years
(Accrual Basis of Accounting)
(In Thousands)
(Continued)

	Fiscal Year				
	2021	2022	2023	2024	2025
General revenues and other changes in net position			.	.	.
Governmental activities					
Taxes:					
Property taxes	$ 881,605	928,022	1,014,193	1,077,968	1,126,970
Transient occupancy tax	5,386	7,225	7,472	7,285	9,492
Real property transfer tax	35,608	43,635	28,653	26,170	28,075
Miscellaneous taxes	8	5	5	120	166
Property taxes in lieu of VLF	465,076	481,289	521,678	558,665	589,011
Sales and use taxes	37,810	43,268	56,626	67,133	78,908
Investment earnings	(2,922)	(96,987)	82,390	185,999	175,213
Other general revenues	95,224	94,015	302,605	160,192	107,943
Total governmental general revenues	1,517,795	1,500,472	2,013,622	2,083,532	2,115,778
Transfers	(85)	(10,981)	187	4,710	(8,859)
Total governmental activities	1,517,710	1,489,491	2,013,809	2,088,242	2,106,919
Business-type activities					
Investment earnings	(76)	1,307	6,144	9,546	9,973
Other general revenues	2,646	151	171	132	121
Total business-type general revenues	2,570	1,458	6,315	9,678	10,094
Transfers	85	10,981	(187)	(4,710)	8,859
Total business-type activities	2,655	12,439	6,128	4,968	18,953
Total primary government	1,520,365	1,501,930	2,019,937	2,093,210	2,125,872
Change in net position					
Governmental activities	39,019	666,645	329,129	464,642	265,087
Business-type activities	5,356	19,594	13,789	7,675	26,745
Total change in net position	$ 44,375	686,239	342,918	472,317	291,832

Table 3
County of San Diego
Fund Balances Governmental Funds
Last Ten Fiscal Years
(In Thousands)

	Fiscal Year				
	2016	2017	2018	2019	2020
General Fund					
Nonspendable	$ 13,489	19,894	22,747	47,019	23,244
Restricted	272,500	266,904	319,782	608,729	696,261
Committed	591,941	677,058	796,086	637,450	626,470
Assigned	381,202	483,464	480,063	418,718	414,650
Unassigned	747,277	697,293	688,449	712,149	707,871
Total general fund	2,006,409	2,144,613	2,307,127	2,424,065	2,468,496
All Other Governmental Funds					
Nonspendable	5,981	6,062	5,993	5,634	5,759
Restricted	398,385	396,063	413,626	471,464	496,757
Committed	371,622	376,179	367,515	365,450	395,784
Assigned	917	1,478	2,066	2,865	3,672
Total other governmental funds	$ 776,905	779,782	789,200	845,413	901,972

	Fiscal Year				
	2021	2022	2023	2024	2025
General Fund					
Nonspendable	$ 22,900	48,415	59,839	50,711	44,074
Restricted	692,270	674,465	928,457	1,051,899	1,108,964
Committed	500,256	617,159	616,549	570,514	510,496
Assigned	405,739	393,493	415,618	634,858	461,176
Unassigned	661,270	616,477	797,452	691,768	920,744
Total general fund	2,282,435	2,350,009	2,817,915	2,999,750	3,045,454
All Other Governmental Funds					
Nonspendable	5,513	1,500	5,656	1,917	2,617
Restricted	544,367	656,606	621,384	748,849	689,889
Committed	367,294	318,415	299,855	275,676	260,392
Assigned	-	-	-	-	-
Total other governmental funds	$ 917,174	976,521	926,895	1,026,442	952,898

Table 4
County of San Diego
Changes in Fund Balances Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(In Thousands)

	Fiscal Year				
	2016	2017	2018	2019	2020
Revenues:					
Taxes	$ 1,090,722	1,148,655	1,214,066	1,276,584	1,344,469
Licenses, permits and franchise fees	57,375	57,066	62,189	62,951	59,663
Fines, forfeitures and penalties	46,295	44,146	42,417	43,589	44,409
Revenue from use of money and property	28,396	23,079	43,407	87,604	97,867
Aid from other governmental agencies:					
State	1,487,655	1,482,536	1,644,254	1,631,528	1,894,281
Federal	959,399	796,594	828,693	909,211	1,029,342
Other	110,816	122,767	132,652	142,822	157,984
Charges for current services	398,705	411,488	433,325	424,365	462,718
Other	75,264	77,429	79,977	78,501	85,613
Total revenues	4,254,627	4,163,760	4,480,980	4,657,155	5,176,346
Expenditures:					
General government	233,180	260,005	270,469	282,021	353,496
Public protection	1,343,281	1,434,323	1,486,679	1,569,507	1,652,858
Public ways and facilities	70,946	75,901	100,322	89,184	136,703
Health and sanitation	670,871	731,034	801,370	875,337	973,884
Public assistance	1,426,134	1,184,697	1,195,090	1,263,184	1,424,290
Education	39,592	39,687	41,238	45,707	46,571
Recreation and cultural	37,800	39,325	39,668	42,856	46,081
Total governmental functions	3,821,804	3,764,972	3,934,836	4,167,796	4,633,883
Capital outlay	185,065	120,509	267,685	183,654	272,524
Debt service:					
Principal	65,929	66,284	76,181	82,766	98,544
Interest	88,502	75,153	73,637	69,381	72,761
Bond issuance costs	761				3,415
Payment to refunded bond escrow agent	12,481				30,543
Total expenditures	4,174,542	4,026,918	4,352,339	4,503,597	5,111,670
Excess (deficiency) of revenues over (under) expenditures	80,085	136,842	128,641	153,558	64,676
Other financing sources (uses)					
Sale of capital assets	2,319	240	126	25,213	11,557
Issuance and modifications of leases:					
Leases					
Issuance of bonds, loans, capital lease, and financed purchases:					
Face value of financed purchases					
Face value of bonds issued					
Face value of loans issued	690				
Face value of capital lease		6,122	45,495		217
Premium on issuance of bonds	22,163				66,047
Refunding bonds issued:	105,330				425,414
Payment to refunded bond escrow agent	(122,533)				(450,127)
Transfers in	470,175	474,286	527,620	527,914	578,503
Transfers (out)	(476,484)	(478,540)	(532,605)	(533,891)	(595,710)
Total other financing sources (uses)	1,660	2,108	40,636	19,236	35,901
Net change in fund balances	$ 81,745	138,950	169,277	172,794	100,577
Debt service as a percentage of noncapital expenditures	3.87%	3.62%	3.67%	3.52%	3.54%

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Table 4
County of San Diego
Changes in Fund Balances Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(In Thousands)
(Continued)

	Fiscal Year				
	2021	2022	2023	2024	2025
Revenues:					
Taxes	$ 1,427,167	1,498,315	1,620,010	1,733,960	1,829,546
Licenses, permits and franchise fees	58,792	54,977	66,439	71,780	70,309
Fines, forfeitures and penalties	40,248	80,033	40,780	50,219	46,355
Revenue from use of money and property	6,097	(77,354)	83,456	176,356	163,925
Aid from other governmental agencies:					
State	1,820,507	1,951,675	2,226,959	2,383,935	2,469,667
Federal	1,527,626	1,584,959	1,429,763	1,583,990	1,706,148
Other	188,112	182,046	209,071	242,095	264,903
Charges for current services	463,591	468,669	489,610	523,801	529,577
Other	79,189	78,164	282,592	120,730	92,992
Total revenues	5,611,329	5,821,484	6,448,680	6,886,866	7,173,422
Expenditures:					
General government	388,139	413,950	391,390	459,595	556,675
Public protection	1,633,731	1,730,017	1,885,685	2,160,691	2,288,374
Public ways and facilities	83,436	96,316	94,718	114,909	126,325
Health and sanitation	1,304,255	1,199,308	1,265,372	1,405,654	1,511,278
Public assistance	1,782,216	1,770,939	1,764,328	1,911,483	1,999,113
Education	50,551	56,464	57,781	64,051	66,473
Recreation and cultural	44,751	52,646	59,941	66,021	60,576
Total governmental functions	5,287,079	5,319,640	5,519,215	6,182,404	6,608,814
Capital outlay	387,163	253,330	329,993	442,580	421,816
Debt service:					
Principal	91,999	139,176	143,494	152,861	157,338
Interest	56,728	52,089	49,188	47,598	47,738
Bond issuance costs	807	588	-	993	426
Payment to refunded bond escrow agent	6,036		-	-	12,054
Total expenditures	5,829,812	5,764,823	6,041,890	6,826,436	7,248,186
Excess (deficiency) of revenues over (under) expenditures	(218,483)	56,661	406,790	60,430	(74,764)
Other financing sources (uses)					
Sale of capital assets	235	198	1,306	5,238	10,379
Issuance and modifications of leases:					
Leases		1,171	2,553	45,498	37,171
Issuance and modifications of subscriptions:					
Subscriptions			12,330	3,099	23,989
Issuance of bonds, loans, capital lease, and financed purchases:					
Face value of financed purchases		1,331	-	-	
Face value of bonds issued	57,554	49,060	-	160,910	-
Face value of loans issued			-	1,718	-
Face value of capital lease			-	-	-
Premium on issuance of bonds	3,432	14,831	-	18,781	2,191
Refunding bonds issued	45,725		-	-	31,090
Payment to refunded bond escrow agent	(48,344)		-	-	(32,855)
Transfers in	643,479	616,739	663,738	778,575	764,308
Transfers (out)	(654,122)	(638,354)	(675,216)	(783,553)	(783,225)
Total other financing sources (uses)	47,959	44,976	4,711	230,266	53,048
Net change in fund balances	$ (170,524)	101,637	411,501	290,696	(21,716)
Debt service as a percentage of noncapital expenditures	2.73%	3.47%	3.37%	3.14%	3.00%

Table 5
County of San Diego
Assessed Value of Taxable Property
Last Ten Fiscal Years (1)
(In Thousands)

Fiscal Year	Real Property Secured	Real Property Unsecured	Personal Property Secured	Personal Property Unsecured	Less: Tax Exempt Secured	Less: Tax Exempt Unsecured	Total Taxable Assessed Value	Total Direct Tax Rate
2016	$ 449,303,851	3,695,989	3,567,927	11,923,467	13,374,474	1,801,251	453,315,509	1.00000
2017	473,696,673	3,733,123	3,527,495	12,797,155	14,227,380	1,875,970	477,651,096	1.00000
2018	502,995,352	3,839,661	3,954,578	12,853,406	14,954,254	1,862,561	506,826,182	1.00000
2019	533,571,034	3,970,087	4,073,291	13,691,328	16,390,213	2,026,718	536,888,809	1.00000
2020	563,905,066	4,408,141	3,978,117	14,496,090	17,360,610	2,231,365	567,195,439	1.00000
2021	594,177,079	4,983,017	4,284,537	14,654,279	17,856,045	1,987,395	598,255,472	1.00000
2022	618,617,563	4,515,314	3,989,147	13,315,174	19,654,928	2,235,803	618,546,467	1.00000
2023	666,724,585	5,930,234	4,471,825	16,015,491	20,645,815	2,256,612	670,239,708	1.00000
2024	712,744,127	6,625,322	4,597,421	18,327,058	22,201,182	2,432,952	717,659,794	1.00000
2025	$ 752,064,565	7,018,103	4,740,091	19,452,285	24,326,823	2,536,744	756,411,477	1.00000

(1) Due to the passage of Proposition 13 (Prop 13) in 1978, the County does not track the estimated actual value of real and personal properties; therefore, assessed value as a percentage of actual value is not applicable. Under Prop 13, property is assessed at the 1978 market value with an annual increase limited to the lesser of 2% or the CPI on properties not involved in a change of ownership or properties that did not undergo new construction. Newly acquired property is assessed at its new market value (usually the purchase price) and the value of any new construction is added to the existing base value.

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

Table 6
County of San Diego
Property Tax Rates - Direct and Overlapping Governments
(Per $100 of Assessed Value)
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Direct Rates (1)										
County of San Diego	0.139	0.139	0.139	0.138	0.138	0.138	0.138	0.138	0.137	0.137
Cities (3)	0.235	0.238	0.238	0.242	0.242	0.245	0.247	0.247	0.248	0.249
Schools (4)	0.592	0.590	0.590	0.587	0.587	0.585	0.583	0.583	0.582	0.581
Special Districts	0.034	0.033	0.033	0.033	0.033	0.032	0.032	0.032	0.033	0.033
Total Direct Rates	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Overlapping Rates (2)										
Cities (3)	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003
Schools	0.105	0.103	0.109	0.110	0.140	0.139	0.141	0.134	0.135	0.134
Special Districts	0.009	0.009	0.009	0.009	0.011	0.012	0.013	0.012	0.012	0.015
Total Overlapping Rates	0.118	0.116	0.122	0.123	0.155	0.155	0.158	0.15	0.151	0.152
Total Direct and Overlapping Rates	1.118	1.116	1.122	1.123	1.155	1.155	1.158	1.150	1.151	1.152

(1) The $1.00 per $100 of Assessed Value (Proposition 13) tax rate beginning in Fiscal Year 1978-79 is distributed according to State Law on a percentage basis to each of the eligible taxing agencies in the County.

(2) Overlapping rates for cities, schools and special districts are chargeable to property owners within their respective tax rate areas (TRA). Overlapping rates do not apply to all property owners (e.g. the rates for special districts apply only to property owners whose property is located within the geographic boundary (TRA) of the special district.)

(3) Includes property tax revenue that is distributed in the Redevelopment Property Tax Trust Fund (RPTTF) starting fiscal year 2012 (Redevelopment Agencies' dissolution was February 1, 2012) to present. Prior to dissolution, property tax revenue was distributed to the redevelopment agencies.

(4) Includes property tax revenue that is distributed in the Educational Revenue Augmentation Fund (ERAF).

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

Table 7
County of San Diego
Principal Property Taxpayers
Current Year and Nine Years Ago
(In Thousands)

	2025			2016		
Taxpayer	Secured Taxable Assessed Value	Rank	Percentage of Total Secured Taxable Assessed Value	Secured Taxable Assessed Value	Rank	Percentage of Total Secured Taxable Assessed Value
San Diego Gas & Electric Company	$ 13,008,651	1	1.78%	$ 7,507,420	1	1.71%
Qualcomm Inc	2,635,782	2	0.36%	1,998,814	2	0.45%
U T C Venture LLC	933,242	3	0.13%			
Kilroy Realty L P	891,593	4	0.12%	1,232,281	5	0.28%
Host Hotels and Resorts LP	880,332	5	0.12%	815,989	6	0.19%
B S K Del Partners LLC	868,935	6	0.12%	725,522	8	0.17%
IQHQ Pacifiq I LLC	831,458	7	0.11%			
Sorrento West Properties Inc.	828,905	8	0.11%			
Fashion Valley Mall LLC	578,293	9	0.08%	487,878	10	0.11%
Irvine Co LLC	562,764	10	0.08%	1,443,434	3	0.33%
Southern California Edison Company				1,306,248	4	0.30%
Pacific Bell Telephone Company				782,187	7	0.18%
Conrad Prebys Trust				538,036	9	0.12%
Totals	$ 22,019,955		3.01%	$ 16,837,809		3.84%

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

Table 8
County of San Diego
Property Tax Levies and Collections
Last Ten Fiscal Years
(In Thousands)

		Collections within the Fiscal Year of the Levy				Total Collections to Date	
Fiscal Year		Total Tax Levy for Fiscal Year (1)	Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2016	$	4,533,155	4,489,098	99.03%	30,073	4,519,171	99.69%
2017		4,776,510	4,738,515	99.20%	32,491	4,771,006	99.88%
2018		5,068,261	5,019,394	99.04%	33,934	5,053,328	99.71%
2019		5,368,888	5,318,210	99.06%	38,456	5,356,666	99.77%
2020		5,671,954	5,590,625	98.57%	65,984	5,656,609	99.73%
2021		5,982,555	5,903,354	98.68%	47,842	5,951,196	99.48%
2022		6,185,465	6,118,910	98.92%	40,801	6,159,711	99.58%
2023		6,702,397	6,635,293	99.00%	50,266	6,685,559	99.75%
2024		7,176,598	7,095,448	98.87%	45,491	7,095,448	98.87%
2025	$	7,564,115	7,472,706	98.79%	NA	7,472,706	98.79%

(1) Includes secured, unsecured and unitary tax levy for the County and school districts, cities and special districts under the supervision of independent governing boards.

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

Table 9
County of San Diego
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(In Thousands, Except Per Capita Amount)

	Fiscal Year				
	2016	2017	2018	2019	2020
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	$ 351,179	330,956	309,388	287,889	260,352
Tobacco Settlement Asset-Backed Bonds	546,110	548,832	546,113	544,069	533,851
Pension Obligation Bonds	649,860	605,520	558,525	508,765	456,040
Capital and Retrofit loans	6,020	5,249	4,282	3,610	3,201
Capitalized Leases	51	6,084	47,691	43,593	39,300
Leases (2)					
Financed Purchases (2)					
Business-type Activities:					
Capital Loans	171				
Total Primary Government	$ 1,553,391	1,496,641	1,465,999	1,387,926	1,292,744
Percentage of Personal Income (1)	0.83%	0.78%	0.75%	0.72%	0.75%
Per Capita (1)	$ 472	451	439	414	387

	Fiscal Year				
	2021	2022	2023	2024	2025
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	$ 241,030	286,568	267,729	427,936	398,145
Tobacco Settlement Asset-Backed Bonds	520,925	506,574	495,883	483,994	474,678
Pension Obligation Bonds	400,125	340,825	277,990	211,225	140,370
Capital and Retrofit loans	2,551	1,700	1,154	2,544	2,131
Capitalized Leases (2)	90,595				
Leases (2)		256,124	243,958	243,936	233,406
Financed Purchases (2)		13,599	11,158	8,727	6,188
Subscriptions			15,544	13,079	26,056
Business-type Activities:					
Capital Loans					
Subscriptions			266	184	95
Total Primary Government	$ 1,255,226	1,405,390	1,313,682	1,391,625	1,281,069
Percentage of Personal Income (1)	0.76%	0.84%	0.55%	0.57%	0.49%
Per Capita (1)	$ 379	428	402	423	385

(1) See Table 13 Demographic and Economic Statistics
(2) Effective fiscal year 2021-2022 capital leases no longer apply pursuant to GASB 87, Leases.

Table 10
County of San Diego
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(In Thousands, Except Per Capita Amount)

		Fiscal Year				
		2016	2017	2018	2019	2020
Certificates of Participation & Lease Revenue Bonds	$	351,179	330,956	309,388	287,889	260,352
Less: Amounts Available in Debt Service Fund		20,107	19,992	20,455	20,634	13,773
Net Certificates of Participation & Lease Revenue Bonds		331,072	310,964	288,933	267,255	246,579
Pension Obligation Bonds		649,860	605,520	558,525	508,765	456,040
Less: Amounts Available in Debt Service Fund		375	574	993	1,526	1,345
Net Pension Obligation Bonds		649,485	604,946	557,532	507,239	454,695
Total Net Bonded Debt	$	980,557	915,910	846,465	774,494	701,274
Percentage of Actual Taxable Value of Property (1)		0.22%	0.19%	0.17%	0.14%	0.12%
Per Capita (2)		298	276	254	231	212

		Fiscal Year				
		2021	2022	2023	2024	2025
Certificates of Participation & Lease Revenue Bonds	$	241,030	286,568	267,729	427,936	398,144
Less: Amounts Available in Debt Service Fund		9,143			29,564	17,185
Net Certificates of Participation & Lease Revenue Bonds		231,887	286,568	267,729	398,372	380,959
Pension Obligation Bonds		400,125	340,825	277,990	211,225	140,370
Less: Amounts Available in Debt Service Fund		724			1,878	1,765
Net Pension Obligation Bonds		399,401	340,825	277,990	209,347	138,605
Total Net Bonded Debt	$	631,288	627,393	545,719	607,719	519,564
Percentage of Actual Taxable Value of Property (1)		0.11%	0.10%	0.08%	0.08%	0.07%
Per Capita (2)	$	190	191	167	185	156

(1) See Table 5 Assessed Value of Taxable Property - Total Assessed Value
(2) See Table 13 Demographic and Economic Statistics - Population Data

Table 11
County of San Diego
Legal Debt Margin Information
Last Ten Fiscal Years
(In Thousands)

Fiscal Year		Debt Limit	Total Net Debt Applicable to Limit (1)	Legal Debt Margin	Legal Debt Margin/ Debt Limit
2016	$	5,666,444		5,666,444	100%
2017		5,970,639		5,970,639	100%
2018		6,335,327		6,335,327	100%
2019		6,711,110		6,711,110	100%
2020		7,089,943		7,089,943	100%
2021		7,478,193		7,478,193	100%
2022		7,731,831		7,731,831	100%
2023		8,377,996		8,377,996	100%
2024		8,970,747		8,970,747	100%
2025	$	9,455,143		9,455,143	100%

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed value	$	756,411,477
Debt limit (1.25% of total assessed value) (2)		9,455,143
Debt applicable to limit:		
General obligation bonds		
Less: Amount set aside for repayment of general obligation debt		
Total net debt applicable to limit		
Legal debt margin	$	9,455,143

(1) For the fiscal years presented, the County had no debt that qualified as indebtedness subject to the bonded debt limit under the California Constitution.

(2) Under California State law, the total amount of bonded indebtedness shall not at any time exceed 1.25% of the taxable property of the County as shown by the last equalized assessment roll.

Table 12
County of San Diego
Pledged-Revenue Coverage
Last Ten Fiscal Years
(In Thousands)

	Tobacco Settlement Asset-Backed Bonds					
Fiscal Year	Tobacco Settlement Revenues	Less: Operating Expenses (1)	Net Available Revenue	Principal (2)	Interest	Coverage
2016	$ 26,680	130	26,550	3,355	23,480	0.99
2017	27,440	120	27,320	4,265	23,321	0.99
2018	32,759	232	32,527	10,145	23,118	0.98
2019	31,754	171	31,583	9,930	22,636	0.97
2020	30,444	203	30,241	28,479	30,827	0.51
2021	34,364	226	34,138	16,425	17,890	0.99
2022	35,470	228	35,242	18,285	17,244	0.99
2023	32,180	227	31,953	15,090	16,330	1.02
2024	28,698	224	28,474	16,780	15,529	0.88
2025	$ 27,224	220	27,004	14,730	14,736	0.92

(1) Operating expenses do not include interest.
(2) Tobacco Principal Debt Service requirements include Turbo Principal payments.

Table 13
County of San Diego
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income (in dollars) (5)	School Enrollment (3)	Unemployment Rate (4)
2016	3,288,612	$ 186,900,000	56,832	504,561	4.9
2017	3,316,192	192,107,000	57,930	505,310	4.2
2018	3,337,456	194,633,000	58,318	508,169	3.7
2019	3,351,786	191,558,000	57,151	506,260	3.3
2020	3,343,355	173,279,000	51,828	502,785	13.8
2021	3,315,404	164,786,000	49,703	490,068	7.0
2022	3,287,306	167,801,000	51,045	481,102	3.2
2023	3,269,755	237,505,000	72,637	476,760	4.0
2024	3,291,101	242,163,000	73,581	478,175	4.5
2025	3,330,139	$ 260,227,000	78,143	476,844	4.9

Sources:
(1) California Department of Finance
(2) County of COSD Estimate Worksheet
(3) California Department of Education
(4) U.S. Department of Labor, Bureau of Labor Statistics
(5) U.S. Department of Commerce, Bureau of Economic Analysis, 2024

Table 14
County of San Diego
Principal Employers
Current Year and Nine Years Ago

	2025				2016		
Employer	Employees		Rank	Percentage of Total County Employment (2)	Employees	Rank	Percentage of Total County Employment (3)
U.S. Navy	91,317	(1)	1	5.74%			
MCCS MCRD San Diego Marine Corps	42,687	(1)	2	2.68%			
University of California, San Diego	41,698	(1)	3	2.62%	30,671	1	2.05%
County of San Diego	20,471	(1)	4	1.29%	17,034	3	1.14%
Sharp	20,432	(1)	5	1.28%	17,809	2	1.19%
Scripps San Diego	17,760	(1)	6	1.12%	14,863	4	0.99%
Kaider Permanente Vandever Med	12,859	(1)	7	0.81%	8,406	6	0.56%
UC San Diego Health	12,675	(1)	8	0.80%	7,438	7	0.50%
Merchants Building Maintenance	6,000	(1)	9	0.38%			
Cubic Corporation	6,000	(1)	10	0.38%			
City of San Diego					11,347	5	0.76%
San Diego Community College					5,902	8	0.39%
General Atomics Aeronautical Systems Inc					5,480	9	0.37%
Rady Children's Hospital - San Diego					5,129	10	0.34%
Total	271,899			17.10%	124,079		8.29%

Sources:
(1) CAO Recommended Operational Plan Fiscal Years 2025-26 and 2026-27
Employment data provided by San Diego Regional Chamber of Commerce
(2) California Labor Market Info (www.labormarketinfo.edd.ca.gov)
Percentage is calculated by dividing employees by total county employment of 1,590,900 as of June 2025
(3) Fiscal Year 2015-2016 ACFR Table 14

Table 15
County of San Diego
Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

	Fiscal Year				
Function	**2016**	**2017**	**2018**	**2019**	**2020**
General	1,529	1,515	1,531	1,552	1,553
Public protection	7,882	7,942	7,899	7,917	7,883
Public ways and facilities	370	388	385	391	374
Health and sanitation	1,987	2,059	2,092	2,194	2,311
Public assistance	4,462	4,552	4,583	4,660	4,817
Education	267	269	271	268	262
Recreation and cultural	171	172	177	190	224
Total	16,668	16,897	16,938	17,172	17,424

	Fiscal Year				
Function	**2021**	**2022**	**2023**	**2024**	**2025**
General	1,571	1,614	1,722	1,794	1,801
Public protection	7,595	7,484	7,722	8,007	8,123
Public ways and facilities	377	387	413	431	461
Health and sanitation	2,227	2,359	2,657	2,864	2,874
Public assistance	4,873	4,847	5,033	5,399	5,343
Education	254	264	271	282	292
Recreation and cultural	226	240	263	283	282
Total	17,123	17,195	18,081	19,060	19,176

Source: County of San Diego Auditor and Controller, Central Payroll Administration

Table 16
County of San Diego
Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year 2016	2017	2018	2019	2020
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	75.00%	59.00%	93.00%	71.00%	97.00%
Assessor/Recorder/County Clerk: Examine and process all documents submitted for eRecording within three hours of receipt	(1)	99.90%	99.40%	98.10%	97.10%
Treasurer-Tax Collector: Secured taxes collected (% of total)	99.30%	99.20%	98.50%	99.20%	98.70%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	72.00%	73.00%	72.00%	71.00%	71.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	81,975	80,177	81,412	80,257	63,728
Sheriff: Calls for service	288,975	228,036	239,998	226,935	223,562
District Attorney: Felony defendants received	21,281	21,656	20,676	21,308	19,193
District Attorney: Misdemeanor defendants received	31,684	30,101	32,383	33,220	27,120
Planning and Development Services: Conduct building inspections during construction to ensure structures are built in accordance with approved building plans	(1)	104.00%	100.00%	100.00%	100.00%
Planning and Development Services: Average permit center counter wait time (in minutes)	25	23	23	21	22
Animal Services: Percent of euthanized animals that were treatable	0.00%	0.00%	0.00%	0.00%	0.00%
Public ways and facilities					
Public Works: Protect water quality through Department of Public Works roads/drainage waste debris removal (cubic yards removed)	22,152	20,586	19,290	24,636	22,150
Health and sanitation					
Public Health Services: Timely preventive health examinations for children in out-of-home placements	(1)	(1)	93.00%	97.00%	95.00%
Public Health Services: Infants served by Black Infant Health Program with a normal birth weight	(1)	(1)	(1)	(1)	(1)
Regional Operations: Children age 0-18 years receive age-appropriate vaccines	100.00%	100.00%	99.00%	100.00%	100.00%
Behavioral Health Services: Individuals not readmitted to a crisis residential program and/or hospital within 30 days	(1)	(1)	82.00%	79.00%	77.00%
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	96.00%	96.00%	97.00%	98.00%	97.00%
Child Welfare Services: Children achieving permanency within 12 months	(1)	37.00%	37.00%	35.00%	32.00%
Child Welfare Services: Children who do no renter foster care within 12 months of going home	(1)	(1)	(1)	(1)	90.00%
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	97.00%	97.00%	97.00%	98.00%	97.00%
Education					
County Library: Annual average circulation per item	7.82	7.82	7.51	7.74	8.10
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	48,565	48,836	49,800	51,721	53,475
Parks and Recreation: Number of miles of trails managed in the County trails program	363	363	364	368	375

(1) Trend data not available

Source: Various County departments

Continued on next page

Table 16
County of San Diego
Operating Indicators by Function
Last Ten Fiscal Years
(Continued)

Function	Fiscal Year 2021	2022	2023	2024	2025
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	99.00%	92.00%	100.00%	99.00%	95.00%
Assessor/Recorder/County Clerk: Examine and process all documents submitted for eRecording within three hours of receipt	79.90%	81.10%	99.70%	96.90%	92.10%
Treasurer-Tax Collector: Secured taxes collected (% of total)	99.00%	98.50%	98.90%	98.90%	99.00%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	71.00%	67.00%	66.00%	66.00%	66.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	45,186	50,944	50,705	51,152	53,109
Sheriff: Calls for service	224,478	222,358	210,871	200,758	194,621
District Attorney: Felony defendants received	21,219	23,464	21,171	21,824	22,536
District Attorney: Misdemeanor defendants received	26,950	29,178	24,446	25,630	23,399
Planning and Development Services: Conduct building inspections during construction to ensure structures are built in accordance with approved building plans	100.00%	100.00%	100.00%	100.00%	100.00%
Planning and Development Services: Average permit center counter wait time (in minutes)	(1)	23	26	26	24
Animal Services: Percent of euthanized animals that were treatable	0.00%	0.00%	0.00%	0.00%	0.00%
Public ways and facilities					
Public Works: Protect water quality through Department of Public Works roads/ drainage waste debris removal (cubic yards removed)	18,790	17,512	28,101	27,335	20,950
Health and sanitation					
Public Health Services: Timely preventive health examinations for children in out-of-home placements	91.00%	92.00%	92.00%	93.00%	93.00%
Public Health Services: Infants served by Black Infant Health Program with a normal birth weight	(1)	(1)	90.00%	92.00%	87.00%
Regional Operations: Children age 0-18 years receive age-appropriate vaccines	100.00%	100.00%	99.70%	99.90%	99.00%
Behavioral Health Services: Individuals not readmitted to a crisis residential program and/or hospital within 30 days	84.00%	83.00%	80.00%	79.00%	80.00%
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	98.00%	99.00%	99.00%	97.00%	98.00%
Child Welfare Services: Children achieving permanency within 12 months	32.00%	26.00%	29.00%	30.50%	31.40%
Child Welfare Services: Children who do no renter foster care within 12 months of going home	91.00%	92.00%	91.00%	92.00%	91.00%
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	99.00%	99.00%	96.00%	97.00%	98.00%
Education					
County Library: Annual average circulation per item	4.20	6.03	6.69	6.73	5.30
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	56,131	56,956	57,518	58,459	59,456
Parks and Recreation: Number of miles of trails managed in the County trails program	380	384	385	389	393

(1) Trend data not available

Source: Various County departments

Table 17
County of San Diego
Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year									
Function	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
General government										
Fleet vehicles	1,814	1,801	2,010	1,919	1,758	1,728	1,681	1,826	1,862	1,888
Buildings	1,123	1,153	1,092	1,069	1,092	1,114	1,120	1,130	1,172	1,177
Land	1,146	1,177	1,290	1,330	1,362	1,393	1,416	1,439	1,445	1,485
Public protection										
Building - sub stations	16	16	16	17	16	16	14	7	7	7
Patrol units	1,520	1,511	1,604	1,837	1,620	1,628	1,699	1,749	1,881	1,884
Detention facilities	10	11	9	9	9	9	9	9	9	9
Public ways and facilities										
Road miles	1,953.71	1,941.91	1,942.98	1,942.59	1,944.25	1,945.50	1,945.46	1,947.10	1,947.44	1,956.30
Bridges	201	204	208	208	208	208	208	208	208	208
Airports	7	7	7	7	7	7	7	7	7	7
Road stations	13	13	13	13	13	13	13	13	13	13
Health and sanitation										
Inactive landfills	23	23	23	23	23	23	23	23	22	22
Sewer lines miles	432.00	432.00	432.00	432.00	432.00	432.00	432.00	432.00	432.00	432.00
Water pollution control facilities	1	1	1	1	1	1	1	1	1	1
Wastewater treatment plants	3	3	3	3	3	3	3	3	3	3
Wastewater pump stations	8	8	8	8	8	8	8	8	8	8
Public assistance										
Administration building	1	1	1	1	1	1	1	1	1	1
Housing facilities	5	5	5	5	5	5	5	5	5	5
Education										
Libraries	20	21	21	22	22	22	22	22	22	22
Recreation and cultural										
Parks/open space area	109	109	118	125	130	152	156	156	157	158
Campgrounds	8	8	8	8	8	9	9	9	9	9

Source: Various County departments



Photo credits:

Pg IV: San Diego and the downtown Gaslamp Quarter skyline view at night in California USA/AevanStock, Shutterstock.com.
Pg 20: Powerful Pacific Ocean waves crash against a rocky cliff and sea cave at La Jolla Cove during King Tide in San Diego, California - pelicans fly overhead and sit on top of the cave while sea lions play/Madelyn Motsinger, Shutterstock.com.
Pg 45: San Diego skyline with a little sailing boat, view from Coronado island/ Cryptographer, Shutterstock.com.
Pg 66: Hiking trail in San Diego, California/Jpatton7, Shutterstock.com.
Pg 70: Aerial view of Geysel library at the University of California San Diego, futuristic building, columns holding up upper floor like books, next to the snake path/tokar, Shutterstock.com.
Pgs 152-153: A drone shot over Sunset Cliffs in San Diego on a sunny day/Wirestock Creators, Shutterstock.com.
Pgs 164-165: View Over The Pacific Ocean from Torrey Pines Golf Course./Andy Dean Photography, Shutterstock.com.
Pg 210: Downtown San Diego with palm trees looking up in to the blue sky /Hayk Mnatsakanyan, Shutterstock.com.
Pg 222: Joshua Tree National Park, near Hidden Valley Campground, in the Evening Light/Goldilock Project, Shutterstock.com.
Pg 228: View off the coastline in Cabrillo National Monument in San Diego, California/Felix Lipov, Shutterstock.com.
Pg 252: San Diego Canyon/L_B_Photography, Shutterstock.com.

County of San Diego, California

County Operations Center
5530 Overland Avenue, Suite 410, San Diego CA 92123
www.sdcounty.ca.gov





County of San Diego, California

Popular Annual Financial Report

Fiscal year ended June 30, 2025





ABOUT THIS REPORT

Citizens of San Diego County:

Our Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2025 was prepared by the Auditor and Controller's office to provide readers of interest an easy to understand summary of our financial activities. The data from this report was taken from our Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2025. Both reports are available online at www.sandiegocounty.gov/auditor/acfr.html.

The information included in this report contains an overview of the County's economy and outlook, an analysis of the County's financial position and key financial information concerning the County's investments, capital assets and debt. It also includes a summary of our General Management System, around which we have built a culture of operational excellence, and highlights the four County business groups. It also provides summaries of how the County's monies were received and spent and includes significant statistical and demographic data.

It is important to note that the financial data in this report is unaudited, includes information exclusively on primary government funds and is presented on a non-GAAP (Generally Accepted Accounting Principles) basis. This means that it excludes discrete component unit and fiduciary fund information, contains condensed financial information and does not provide all of the necessary financial statements and note disclosures required by GAAP.

We hope you enjoy reading this report and invite you to access our audited ACFR online for more detailed information on your County finances. We welcome your questions, comments and suggestions regarding the information in this report. You can contact our office at (858) 694-2176.



Joan Bracci
Chief Financial Officer



Tracy Drager
Auditor and Controller

Board of Supervisors



Paloma Aguirre
District 1
Chair Pro Tem



Joel Anderson
District 2



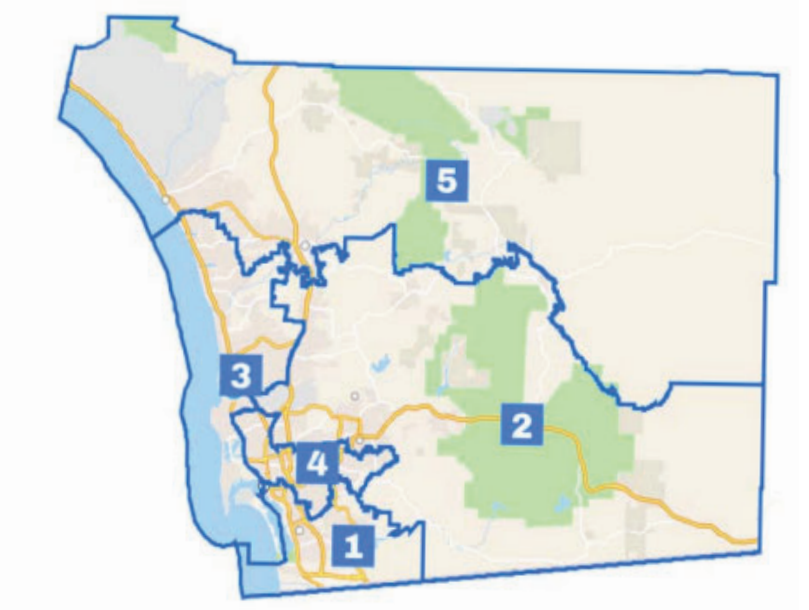
Terra Lawson-Remer
District 3
Chair



Monica Montgomery Steppe
District 4
Vice Chair



Jim Desmond
District 5





San Diego County Population

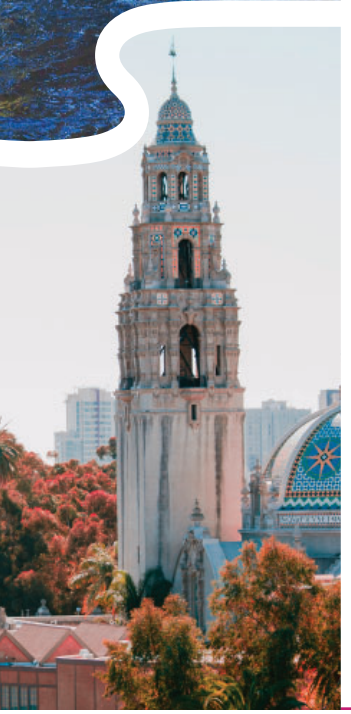
116,368	CARLSBAD	58,965	NATIONAL CITY
281,401	CHULA VISTA	174,340	OCEANSIDE
22,610	CORONADO	50,379	POWAY
3,950	DEL MAR	1,408,937	SAN DIEGO
104,932	EL CAJON	97,123	SAN MARCOS
61,956	ENCINITAS	59,568	SANTEE
150,425	ESCONDIDO	12,986	SOLANA BEACH
26,369	IMPERIAL BEACH	101,599	VISTA
60,908	LA MESA	509,160	UNINCORPORATED
28,163	LEMON GROVE	3,330,139	TOTAL

The County was incorporated on February 18, 1850, and functions under a charter adopted in July 1933. A five-member Board of Supervisors elected to four-year terms in district nonpartisan elections governs the County. The Board of Supervisors appoints the following officers: the Chief Administrative Officer (CAO), the County Counsel, the Probation Officer and the Clerk of the Board of Supervisors. All other nonelected officers are appointed by the CAO. Elected officials head the offices of the Assessor/Recorder/County Clerk, District Attorney, Sheriff and Treasurer-Tax Collector.

It is the second largest County by population in California behind Los Angeles County. There are 18 incorporated cities in the County; of them, the City of San Diego is the largest and Del Mar is the smallest. Tijuana, Mexico is a substantial urban neighbor with a shared border, workforce, and economy.







ABOUT SAN DIEGO COUNTY

County Economy and Outlook

In the San Diego Business Journal (SDBJ) 2025 Economic Trends, Mark Cafferty, President and Chief Executive Officer of the San Diego Regional Economic Development Corporation (EDC), offered a look at strengths, weaknesses, opportunities and threats in the San Diego County economy (SDBJ, Economic Trends 2025, February 3, 2025). According to Cafferty, there is a significant decline in the San Diego labor force and there are many reasons why, but the cost of living in this region, the opportunity for remote work, and the ways in which different places around the nation reopened coming out of the pandemic are all contributing factors. California, Southern California and San Diego have become a very difficult place for people to afford to live, grow and thrive (ibid). Conversely, San Diego continues to be a capital for attraction of venture funding, and billions have been invested in manufacturing, with San Diego being a key recipient of a lot of the investment that has come in (SDBJ, Economic Trends 2025, February 3, 2025). Because of the size and scope of the military and defense industries along with research and development in the region, San Diego will likely be better off than most regions in continuing to see sustained funding come into the region that can be game-changing for job growth (ibid).

When there is an increase in consumer purchases, more sales tax is collected by the County of San Diego. As of the Third Quarter Economic Update to the Board of Supervisors in May 2025, the County projected a positive variance in Sales & Use Tax revenue of $11.0 million compared to the FY 2024–25 budgeted amount.

The state of the economy plays a significant role in the County's ability to provide core services and the mix of other services sought by the public. Risk factors are continuously monitored, including employment, the housing market, and the national economy as a whole.

County management continuously evaluates and responds to the changing economic environment and its impact on the cost and the demand for County services.

Source: 2025 ACFR Letter of Transmittal and Management's Discussion and Analysis.

Statistics

4.9%
UNEMPLOYMENT RATE

476,844
SCHOOL ENROLLMENT

$8.63 BILLION
ADOPTED ANNUAL BUDGET

$78,143
PERSONAL INCOME PER CAPITA

Sources: 2025 ACFR Statistical Table 13 and Adopted Operational Plan Fiscal Years 2025-26 & 2026-27.

Employment Mix (1)

262,800
GOVERNMENT (2)

267,700
PROFESSIONAL & BUSINESS SERVICES

231,200
TRADE, TRANSPORTATION & UTILITIES

261,800
EDUCATIONAL & HEALTH SERVICES

203,400
LEISURE & HOSPITALITY

111,200
MANUFACTURING

71,800
FINANCIAL ACTIVITIES

90,600
CONSTRUCTION

57,000
OTHER SERVICES

20,800
INFORMATION TECHNOLOGY

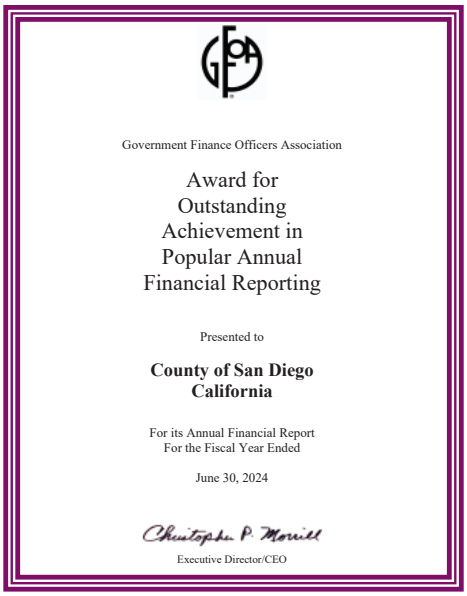
8,400
FARMING

300
MINING & LOGGING

(1) Industry employment is by place of work; excludes self-employed individuals, unpaid family workers, and household domestic workers.
(2) Excludes the U.S. Department of Defense.

Source: Adopted Operational Plan Fiscal Years 2025-26 & 2026-27.

Outstanding Achievement



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

**County of San Diego
California**

For its Annual Financial Report
For the Fiscal Year Ended

June 30, 2024

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the County of San Diego for its Popular Annual Financial Report for the fiscal year ended June 30, 2024. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another Award.

Other Awards and Recognitions

During fiscal year 2025, the County received awards for its leadership and excellence in operations, including 51 awards from the National Association of Counties (NACo). Examples include:

The Department of Parks and Recreation won a National Apex Awards Grand Award in the Campaigns, Programs and Plans category for its 'Get Out There' Theme exhibit at the San Diego County Fair in July 2024. In 2025, the department also won a Facility award from the California Parks and Recreation Society, District 12 for the Waterfront Park Active Recreation in the category of Parks Make Life Better for the Waterfront Park Active Recreation project. This project also won an Honor Award from the American Public Works Association.

The County Communications Offi ce won 9 National Association of Telecommunications Officers and Advisors awards in the government programming category in 2025 including an Award of Excellence, 7 Awards of Distinction and one Award of Honor.

The American Bar Association (ABA) awarded its prestigious Curtin-Maleng Award to Assistant District Attorney Dwain Woodley in 2025 for his work as a prosecutor in seeking justice for his clients. The Curtin-Maleng Award is given to prosecutors who embody the principles in the ABA Standards for Criminal Justice, Prosecution Function, particularly "to seek justice, not merely to convict."

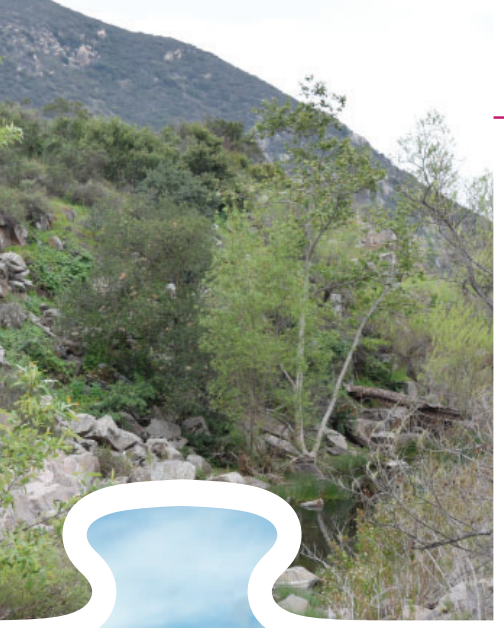
The Continuity of Operations Program for the San Diego Recorder/County Clerk was augmented to ensure the sustainability of essential services during a disaster or other emergency. The proactive approach helped identify areas of improvement and provided a clear framework for maintaining critical functions and organizational integrity.

The Strengthening Food Security Through Farmers' Markets combats rising nutrition insecurity, which currently impacts 25% of county residents. The County's Agriculture, Weights and Measures staff identifi ed the need to expand CalFresh and other nutrition acceptance programs at Certified Farmers Markets. This was done by familiarizing the vendors with the application process and developing marketing materials to raise awareness about locations that accept CalFresh.

The Reimagining a Child Protective System to a Child and Family Well Being System Focused on Equity and Prevention to Strengthen Families program increases protective factors to reduce the likelihood of child abuse, neglect, and improve child and family well-being through strengths-based, family-centered, trauma-informed, and culturally responsive services.

Note: Other Awards and Recognitions are listed in the 2025 ACFR Letter of Transmittal and Adopted Operational Plan Fiscal Years 2025-26 & 2026-27.









GENERAL MANAGEMENT SYSTEM REIMAGINED

The General Management System

The County's operational approach to planning and decision making is through the integration of the General Management System (GMS) with the strategic framework adopted by the Board of Supervisors. The outer ring is included to reflect the core values of everything we do: integrity, equity, access, belonging, excellence, sustainability.

At the core of the GMS is Community Engagement, based on the principle that all that we do should be for, and created in partnership with, the people we serve. The rings surrounding the core reflect the processes we use to ensure efficient and impactful operations, and the values that drive our commitment to public service: strategic planning, operational planning, evaluation and accountability, continuous collaboration, and employee investment and satisfaction.

These five GMS components form an annual cycle that is renewed each fiscal year with review of the Strategic Plan and development of a new Operational Plan. More information about the GMS and the Strategic Plan is available online at: https://www.sandiegocounty.gov/cao/.

To be effective, the goals that the County sets and the resources that are allocated must be consistent with the purpose of the organization. The context for all strategic and operational planning is provided by the County's vision: a just, sustainable, and resilient future for all. This vision can only be realized through strong regional partnerships with our community stakeholders and employees.



Source: Adopted Operational Plan Fiscal Years 2025-26 and 2026-27.

GENERAL MANAGEMENT SYSTEM REIMAGINED

Vision:

A just, sustainable, and resilient future for all.

Mission:

Strengthen our communities with innovative, inclusive, and data-driven services through a skilled and supported workforce.

Values:

Equity: The understanding that not all communities in our region have their needs met the same way, and we must apply an equity lens to appropriately design programs and services. Underserved communities need more options to engage with the County. We will use data driven metrics, lived experiences and the voices of our community to weave equity through all policies and programs.

Access: Transparency and engagement are critical to trust in County government and decisions. The public must have access to services that are accessible in the languages, facilities, and methods that meet their needs.

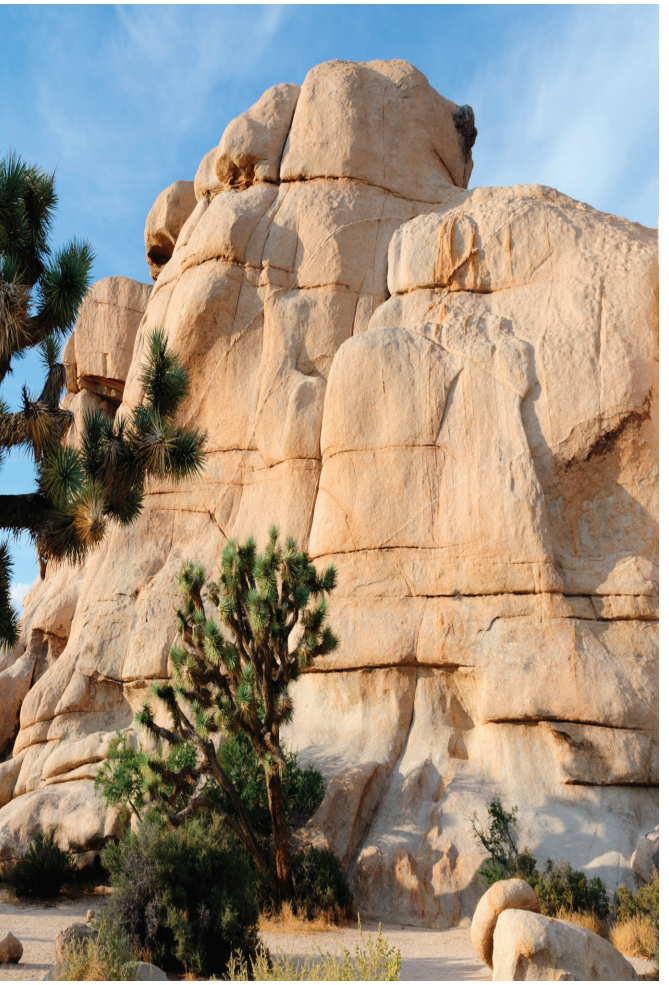
Sustainability: Secure the future of our region, by placing sustainability at the forefront of our operations deeply embedded into our culture. Dedicate ourselves to meeting our residents' current resource needs without compromising our ability to meet the needs of generations to come.

Integrity: We maintain the public's trust through honest and fair behavior, we exhibit the courage to do the right thing for the right reason, and we are dedicated to the highest ethical standards. We prioritize our stewardship of the environment, proactive accountability, the trust of the community, resources, and those we serve.

Belonging: The recognition that being included does not equate to the feeling of belonging. The County as a region, and as an employer, will foster a sense of belonging not only for the people we serve, but for the employees of the County who provide invaluable services daily.

Excellence: Ensuring exceptional service delivery to our customers by leveraging best practices and promoting continuous improvement to build strong, vibrant communities.





The 2025 ACFR is available at: https://www.sandiegocounty.gov/auditor/acfr.html

Government-wide Statement of Net Position

June 30, 2025 and 2024 (In thousands)		Total Primary Government 2025	2024
Assets			
Current and other assets	$	6,611,403	6,782,771
Capital assets		4,998,018	4,769,348
Total assets		11,609,421	11,552,119
Deferred outflows of resources			
Total deferred outflows of resources		1,773,749	2,179,096
Liabilities			
Long-term liabilities		6,729,694	7,158,962
Other liabilities		1,154,138	1,338,933
Total liabilities		7,883,832	8,497,895
Deferred Inflows of resources			
Total deferred inflows of resources		643,905	352,817
Net Position			
Net investment in capital assets		4,334,192	4,158,083
Restricted		2,247,891	2,160,973
Unrestricted		(1,726,650)	(1,438,553)
Total net position	$	4,855,433	4,880,503

Source: 2025 ACFR Management's Discussion and Analysis Table 1.

Net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources of the County exceeded liabilities and deferred inflows of resources by $4.86 billion at the close of fiscal year 2025, a decrease of $25.1 million or 0.5% over fiscal year 2024. This included a $176.1 million increase in net investment in capital assets, (a 4.2% increase over fiscal year 2024), and an increase of approximately $86.9 million in the County's restricted net position (a 4.0% increase over fiscal year 2024). Additionally, unrestricted net position decreased by $288.1 million (a 20.0% decrease over fiscal year 2024). The aforementioned decrease of $25.1 million in net position was composed of changes in total assets, deferred outflows of resources, liabilities, and deferred inflows of resources.

The largest portion of the County's net position reflects its net investment in capital assets of $4.3 billion (land, easements, buildings and improvements, equipment, software, infrastructure, and right-to-use assets; less any related outstanding debt used to acquire those assets). The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated for these liabilities.

An additional portion of the County's net position (restricted net position) equaled $2.2 billion and represents resources that are subject to external restrictions on how they may be used. External restrictions include those imposed by grantors, contributors, laws and/or regulations of other governments. The remaining portion of the County's net position includes $(1.7) billion in net negative unrestricted net position. The majority of this balance represents the negative unrestricted net position attributable to the County's outstanding Net Pension Liability and Net OPEB Liability.

Key Terms

Here are some definitions that will take the mystery out of the accounting terms you will find throughout the financial sections of this report.

Government-wide: This PAFR presents the balance sheet (statement of net position) which includes assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. It also presents the income statement (statement of changes in net position) which includes revenue and expense information.

Governmental Funds: The County maintains various governmental funds that are used to account for tax, program and other miscellaneous revenues.

Business-type Funds: The County maintains various business-type funds that are used to account for activities for which a fee is charged to external users for goods or services.

Primary Government: Includes all of the governmental and business-type activities belonging to the County but excludes the discrete component unit and fiduciary funds.

Assets: What is owned by the County.

Deferred outflows of resources: Use of net assets (assets minus liabilities) applicable to a future year.

Liabilities: What the County owes.

Deferred inflows of resources: Net assets (assets minus liabilities) received applicable to a future year.

Net position: The difference between: assets plus deferred outflows of resources; minus liabilities and deferred inflows of resources. It's the County's net worth.

Current and other assets: Includes such items as pooled cash and investments, cash and investments with fiscal agents, receivables, internal balances, inventories, deposits with others, and prepaid items.

Capital assets: Includes such items as County land, easements, construction in progress, buildings and improvements, software, equipment, infrastructure, right-to-use assets, and accumulated depreciation/ amortization, if applicable.

Long-term liabilities: Includes such items as bonds, loans, compensated absences, net pension liability, net other postemployment benefits (OPEB) liability, and other County obligations.

Other liabilities: Includes such items as payables, payroll, accrued interest and unearned revenue.

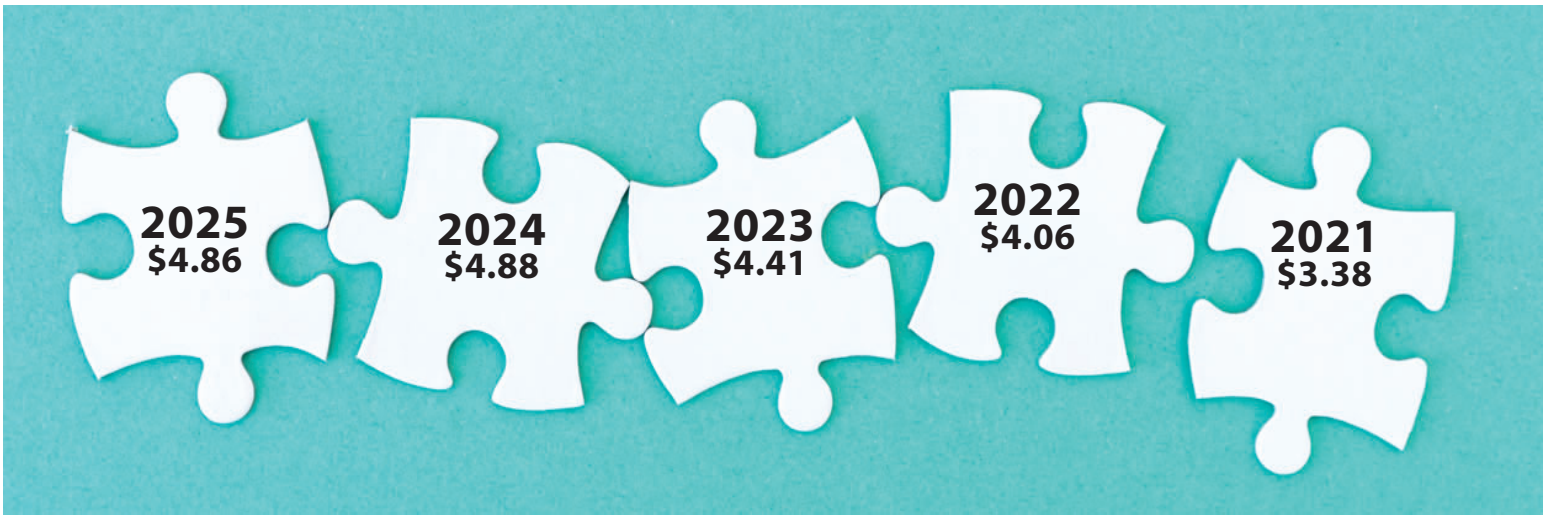
Net investment in capital assets: Represents amounts invested in capital assets less accumulated depreciation/ amortization and any outstanding debt used to acquire these assets.

Restricted: What is not available for use by the County because it is set aside for a particular use.

Unrestricted: One-time funds available for the County to use for operations.

Restatement: The process of revising previously issued financial statements to correct a material error or to report a change in accounting principle, such as implementing a new Governmental Accounting Standard Board (GASB) pronouncement.

Total Net Position
Fiscal Years 2021 - 2025
(In billions)



Government-wide Statement of Changes in Net Position

For the Years Ended June 30, 2025 and 2024 (In thousands)	Total Primary Government	
	2025	2024
Revenues:		
Program Revenues		
Charges for services	$ 730,153	784,004
Operating grants and contributions	4,435,004	4,303,413
Capital grants and contributions	85,992	46,821
General Revenues		
Property taxes	1,126,970	1,077,968
Transient occupancy tax	9,492	7,285
Real property transfer tax	28,075	26,170
Miscellaneous taxes	166	120
Property taxes in lieu of vehicle license fees	589,011	558,665
Sales and use taxes	78,908	67,133
Investment earnings	185,186	195,545
Other	108,064	160,324
Total revenues	7,377,021	7,227,448
Expenses:		
Governmental Activities:		
General government	683,733	493,388
Public protection	2,382,095	2,358,743
Public ways and facilities	201,929	196,395
Health and sanitation	1,531,865	1,455,079
Public assistance	2,025,345	1,987,704
Education	70,954	70,743
Recreation and cultural	72,019	79,134
Interest	49,226	51,257
Business-type Activities:		
Airport	20,478	17,576
Jail Stores Commissary	3,952	3,959
San Diego County Sanitation District	32,628	30,225
Sanitation District - Other	10,965	10,928
Total expenses	7,085,189	6,755,131
Change in net position	291,832	472,317
Net position at beginning of year	4,563,601	4,408,186
Restatement	(316,902)	
Net position (deficits) at beginning of year, as restated	4,563,601	4,408,186
Net position at end of year	$ 4,855,433	4,880,503

Source: 2025 ACFR Management's Discussion and Analysis Table 2.

Program revenues are those that derive directly from the program itself or from other parties, not the taxpayers; while general revenues are those not required to be reported as program revenues. All expenses are reported under a specific function - a group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

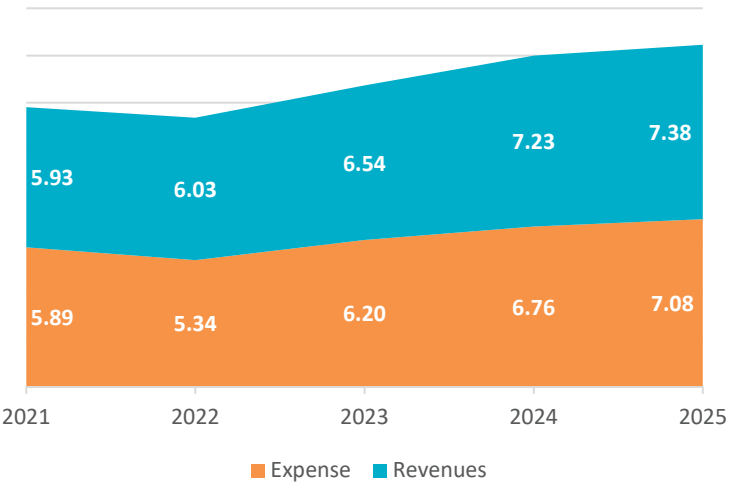
Notable changes in revenues between fiscal years 2024 and 2025 are attributable in part to a $116.1 million increase in federal and state aid in Behavioral Health Services; a $49 million increase in property taxes; a $26.8 million increase in Social Services Administrative revenue; a $10.4 million increase in juvenile probation program revenue; offset by decreases of $46.8 million tied to the County's T3 Strategy of Test, Trace, and Treat to support Covid-19 emergency response efforts; $26.1 million in Self-Sufficiency Services; $5.1 million in CalWORKS participant benefits, and $11 million in investments earnings.

Notable changes in expenses between fiscal years 2024 and 2025 include increases of $173.4 million in overall salaries and benefit costs; $103 million in alcohol and drug treatment and mental health programs; $17.9 million tied to medical and mental health services contracts for support and care of persons in detention facilities; $7.3 million in CalWORKS participant benefits; offset by a $15.1 million decrease in capital outlay expenses and a $14.1 million decrease in one-time expenses for the Next Generation Regional Communication System.

The 2025 ACFR is available at: https://www.sandiegocounty.gov/auditor/acfr.html



County Revenues & Expenses Fiscal Years 2021-2025 (In billions)



Key Terms

REVENUES:

Charges for services: Fees charged for licenses, permits and franchises, fines, forfeitures, penalties and other fees.

Operating grants and contributions: Aid from local, state and federal agencies.

Capital grants and contributions: Federal and state grants for capital activities and donations made from external entities, e.g. developers.

Property taxes: County property taxes levied.

Transient occupancy tax: A tax levied by the County on rental receipts for temporary lodging in a hotel or other similar facility doing business in the unincorporated area.

Real property transfer tax: A tax assessed on property when ownership is transferred.

Miscellaneous taxes: Various other taxes levied.

Property taxes in lieu of vehicle license fees: Property taxes collected in lieu of vehicle license fees.

Sales and use taxes: A consumption tax charged at the point of purchase for certain goods and services.

Investment earnings: Earnings on County investments.

Other: Includes various miscellaneous revenue types that are not reported in aforementioned categories.

EXPENSES:

General government: Services provided by support departments such as the Assessor/Recorder/County Clerk, Auditor & Controller, Treasurer-Tax Collector, County Counsel, Board of Supervisors and the County Technology Office.

Public protection: Services provided by departments such as Agriculture Weights and Measures, District Attorney, Department of Animal Services, Office of Emergency Services, fire protection County Service Areas, Medical Examiner, Probation, and Sheriff.

Public ways and facilities: Services provided by departments such as Permanent Road Divisions, Public Works, and the San Diego Lighting Maintenance District.

Health and sanitation: Services provided by departments such as ambulance and paramedic County Service Areas, Environmental Health and Quality, Health and Human Services Agency, Inactive Waste Site Management and certain permanent road divisions.

Public assistance: Services provided by departments such as Health and Human Services Agency, Housing Authority, Probation and In Home Supportive Services Public Authority.

Education: Services provided by departments such as the County Library.

Recreation and cultural: Services provided by departments such as park County Service Areas, and Parks and Recreation.

Interest: Expenses associated with County debt.

Airport: Expenses related to the maintenance, operations and development of County airports. A major objective of the airport program is to develop airport property utilizing federal and State grants in order to enhance the value of public assets, generate new revenues and be a catalyst for aviation and business development.

Jail Stores Commissary: Expenses related to the financing of a Sheriff's commissary store allowing persons incarcerated at various County detention facilities to purchase a variety of goods, including food, snacks, stationery, personal care items.

Sanitation Districts: Expenses related to the operations of the sanitation districts governed under the Board of Supervisors.



Where does the money go?

Public protection 33.6%
Public assistance 28.6%
Health and sanitation 21.6%
General government 9.6%
Public ways and facilities 2.9%
Other 3.7%
[Business-type activities 1.0%
Education 1.0%
Interest 0.7%
Recreation and cultural 1.0%]

Where does the money come from?

Operating grants and contributions 60.1%
Property taxes 15.3%
Charges for services 9.9%
Property taxes in lieu of vehicle license fees 8.0%
Other 6.7%
[Capital grants and contributions 1.2%
Investment earnings 2.5%
Transient occupancy tax 0.1%
Real property transfer tax 0.4%
Sales and use taxes 1.1%
Other 1.4%]

County Pooled Investments

The County investment policies and practices are based on prudent money management principles and state law.

The objectives of the Pooled Investment Policy are:

- To safeguard the principal of the funds under the County Treasurer's control.
- To meet the liquidity needs of the participants.
- To achieve an investment return on the funds under control of the County Treasurer within the parameters of prudent risk management.

Credit ratings are forward-looking opinions about credit risk. This year the County Pool (the "Pool") remained rated AAAf/S1 by Fitch. The 'AAAf' rating indicates the highest level of protection against losses from credit defaults, whereas the 'S1' volatility rating indicates that the Pool possesses low sensitivity to changing market conditions.

The County Pool's Investment Policy and California State Law set minimum credit ratings for each type of investment held by the Pool. The Pool invests in highly rated securities rated at least "A/F1" by Fitch Ratings or another nationally recognized statistical rating organization.

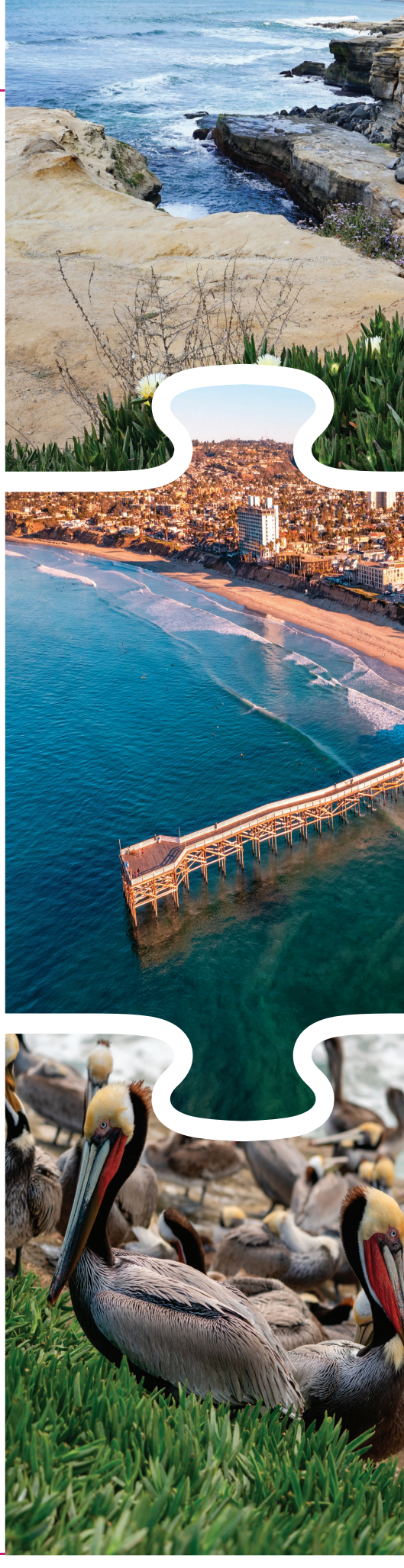
Pooled Investments (In thousands)

Investment	Fair Value	Fitch Rating
U.S. Federal Agencies	$ 3,613,287	AA+ or F1+
U.S. Treasury Notes	3,928,771	AA+ or F1+
Pass-through Securities	758,430	AAA or NR
Supranationals	2,366,589	AAA or NA
Commercial Paper	1,396,078	F1 to F1+
Local Government Investment Pools	249,576	NA
Money Market Mutual Funds	567,000	AAA or NA
Municipal Bonds	465,360	AA- to AAA, or NA
Negotiable Certificates of Deposit	2,993,588	F1+ or NA
Medium-Term Notes	144,517	AA- to AA, or NA
Total investments	$ 16,483,196	

Note: Data presented in this chart excludes investments with fiscal agents.

Source: 2025 ACFR Notes to the Financial Statements Table 8.

The 2025 ACFR is available at:
https://www.sandiegocounty.gov/auditor/acfr.html





KEY FINANCIAL DATA

Capital Assets

The chart below depicts the outstanding capital assets, net of depreciation/ amortization, as of June 30, 2025 for both Business-type and Governmental funds.

At June 30, 2025, the County's capital assets, net of depreciation/amortization totaled $5.0 billion. Capital assets are used to provide services to county residents. Some of the significant capital asset activity in fiscal year 2025 was as follows:

$67.6 million towards construction of County Public Health Laboratory.

$63.7 million towards construction of and improvements of County-maintained roads, bridges, and other road-related infrastructure.

$63.3 million towards acquisition of equipment.

$33.4 million in infrastructure donated by developers.

$27.8 million towards major systems renovation of Hall of Justice (HOJ).

$21.2 million towards improvement of various capital projects.

$19.2 million towards renovation of County Administrative Center (CAC).

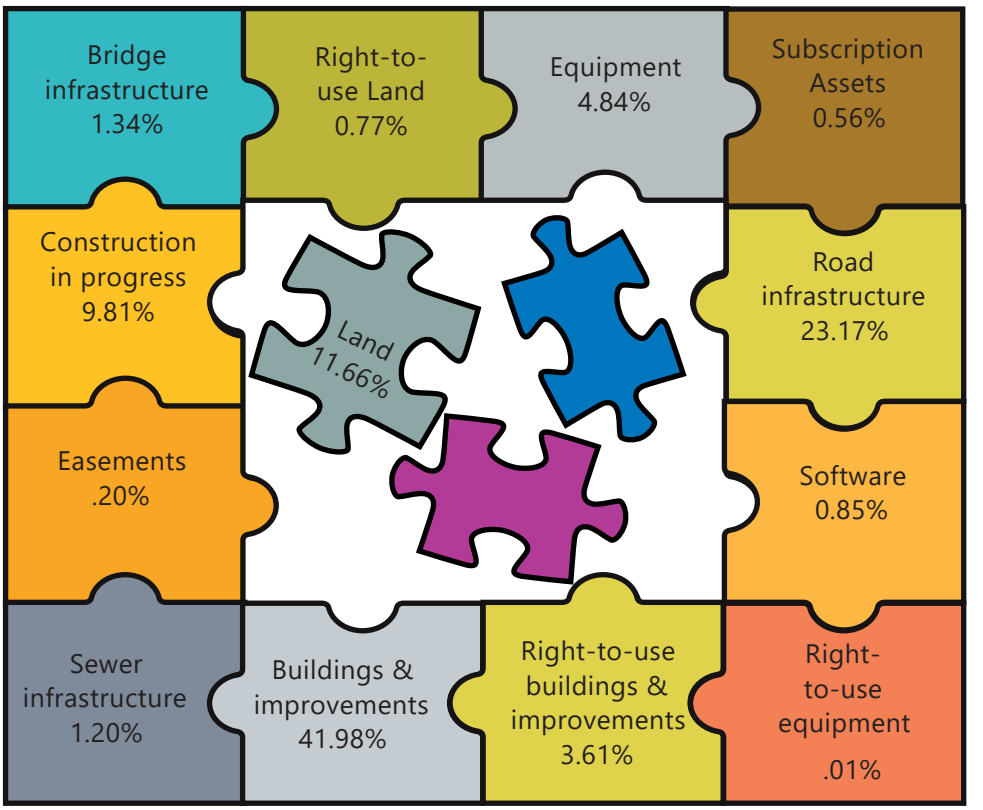
$18.7 million towards development of various software applications.

$13.0 million towards renovation of Sheriff Ridgehaven Headquarters.

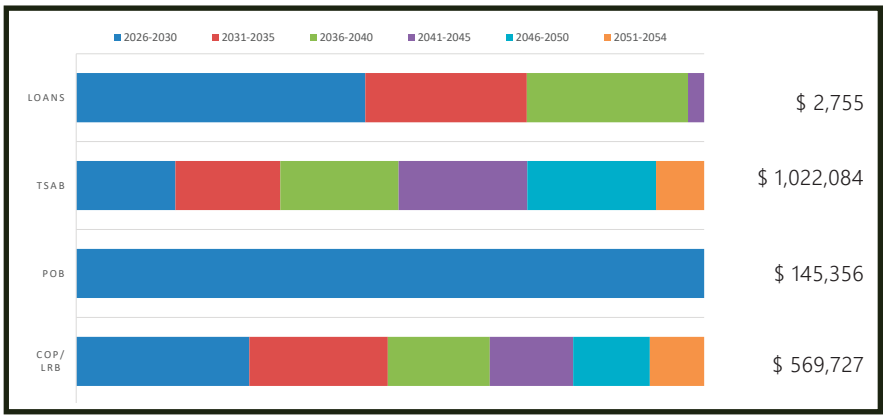
$12.8 million towards renovation of George Bailey Detention Facility (GBDF).

$12.2 million towards construction of East Region Crisis Stabilization Unit (CSU).

$10.1 million towards various land acquisitions for Multiple Species Conservation Program (MSCP).



County Debt Service Requirements to Maturity (In thousands)



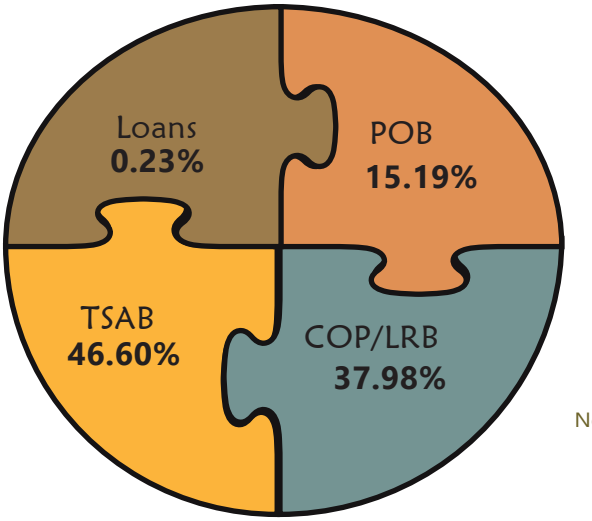
Note: This chart includes debt principal, unaccreted appreciation and interest.

County Board of Supervisors Policy Manual, Section B, Policy B-65, "Long-Term Financial Obligation Management Policy" (https://www.sandiegocounty.gov/cob/policy/), provides guidance on the County's long-term financial strategy and obligations. Examples of management practices and other information about long-term obligations found in the policy include the following:

The County shall:

- Invest one-time over-realized general purpose revenue generated by greater-than-anticipated assessed value growth to replenish the General Fund Reserve to the minimum requirement; if the General Fund Reserve minimum requirement is met, any remaining amounts shall be used to accelerate payment of pension unfunded actuarial accrued liability;
- Continually review outstanding obligations and aggressively initiate refinancings when economically feasible and advantageous; and,
- Never use long-term financial obligations to finance current operations or for recurring needs.

County Principal Debt Outstanding



Note: This chart includes debt principal only

Long-Term Liabilities

At June 30, 2025 the County's long-term liabilities totaled $2.154 billion: $924 million in long-term debt principal of certificates of participation, bonds, and loans; and $1.230 billion of other long-term liabilities including financed purchases, claims and judgments, compensated absences, landfill postclosure, leases, subscriptions, pollution remediation, and unamortized premiums.

Loans

Loans provide funds for the construction of low income housing; for various projects in County facilities to increase energy efficiency; and for the purchase of one acre of property located in the Borrego Springs area to support the County's Regional Communications System (RCS).

Certificates of Participation (COP) and Lease Revenue Bonds (LRB)

COP/LRB provide funds for the acquisition and construction of major capital facilities and equipment. The repayment of these COP/LRB is secured by a lease structure where the borrowing entity leases certain properties to another entity, a lessor, which in turn leases the properties back to the borrower. These lessors are the San Diego County Capital Asset Leasing Corporation (SANCAL), and the San Diego Regional Building Authority (SDRBA).

Taxable Pension Obligation Bonds (POB)

POBs are issued by the County to reduce its pension unfunded actuarial liability and to achieve interest rate savings by issuing bonds at interest rates which are less than the assumed rate of return earned on proceeds placed in the San Diego County Employees Retirement Association's (SDCERA) pension plan. They are also issued to refund previously issued Pension Obligation debt.

Tobacco Settlement Asset-Backed Bonds (TSAB)

TSAB are issued by the Tobacco Securitization Joint Powers Authority of Southern California to securitize future revenue streams available to the County pursuant to various agreements.

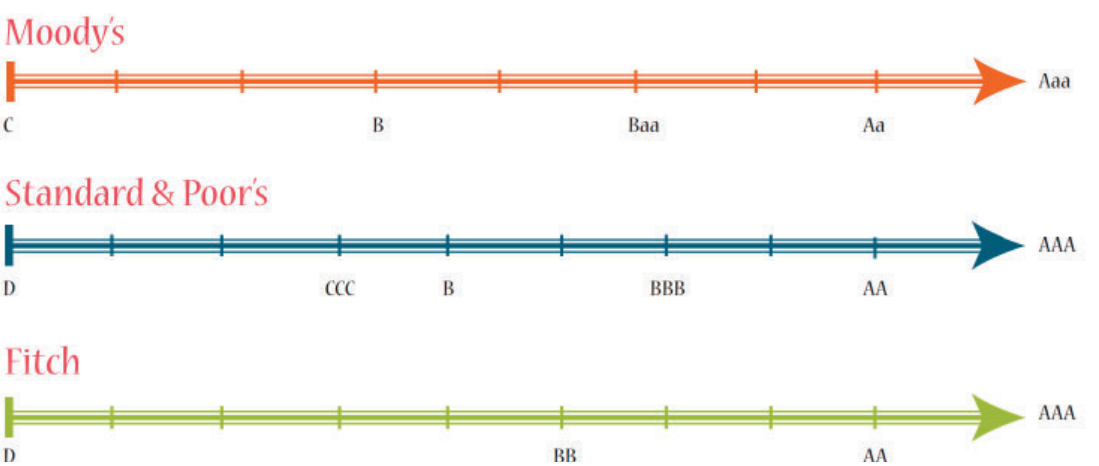


KEY FINANCIAL DATA

Credit Ratings			
As of June 30, 2025	Moody's	Standard & Poor's	Fitch
Issuer Rating	Aaa	AAA	AAA
Certificates of Participation San Diego County Capital Asset Leasing Corporation (SANCAL)	Aa1	AA+	AA+
Lease Revenue Refunding Bonds SDRBA (County Operations Center) Series 2016A	Aa1	AA+	AA+
Pension Obligation Bonds	Aaa	AAA	AAA
Tobacco Settlement Asset-Backed Bonds - Series 2006B CAB (First Subordinate)	not rated	CCC-	not rated
Tobacco Settlement Asset-Backed Bonds - Series 2006C CAB (Second Subordinate)	not rated	CCC-	not rated
Tobacco Settlement Asset-Backed Bonds - Series 2006D CAB (Third Subordinate)	not rated	CCC-	not rated
Tobacco Settlement Asset-Backed Bonds - Series 2019A (Class 1) Serial Bonds	not rated	A,A-	not rated
Tobacco Settlement Asset-Backed Bonds - Series 2019A (Class 1) Term Bonds	not rated	BBB+	not rated
Tobacco Settlement Asset-Backed Bonds - Series 2019B-1 (Class 2) Senior CIB	not rated	BB+	not rated
Tobacco Settlement Asset-Backed Bonds - Series 2019B-2 (Class 2) Senior CAB	not rated	not rated	not rated
San Diego County Redevelopment Agency Bonds	not rated	not rated	not rated

Source: 2025 ACFR Management's Discussion and Analysis Table 3.

Credit Rating Scale

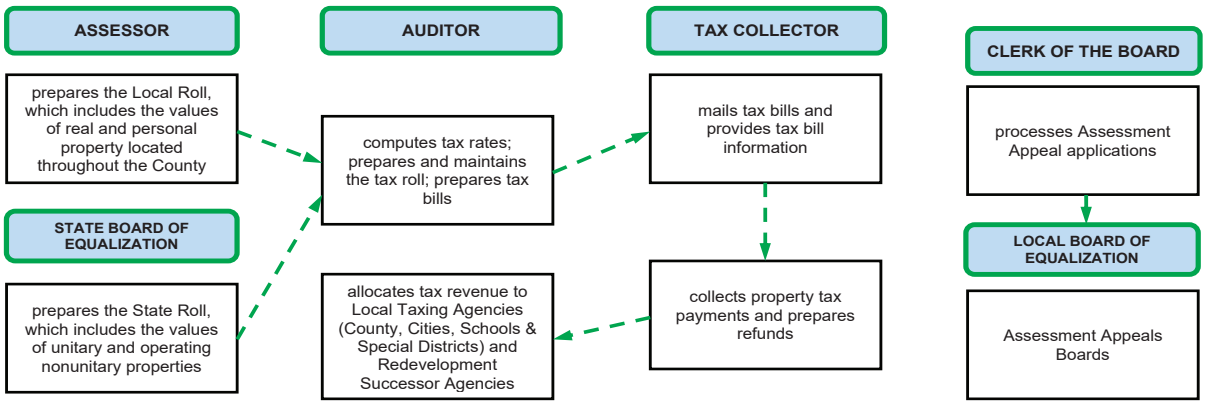


Note: Moody's appends numerical modifiers 1, 2 and 3 to each generic rating classification from Aa to Caa where 1 indicates ranking at the higher end, 2 is mid-range and 3 ranks at the lower end of its category. S&P uses a plus (+) or minus (-) to show relative standing within its major rating categories. Fitch uses a plus (+) or minus (-) for "AA" through "CCC" levels indicating relative differences of probability of default or recovery for issues.

Sources:
https://ratings.moodys.com/rating-definitions
https://www.spglobal.com/ratings/en/regulatory/article/-/view/sourceId/504352
https://www.fitchratings.com/research/banks/rating-definitions-19-09-2025

How the Property Tax System Works

Property tax administration is the responsibility of three primary departments of the County of San Diego: (1)The County Assessor is responsible for determining the taxable value of real and personal property and for preparing the annual assessment roll. (2) The County Auditor computes tax rates and applies them to the properties' taxable value to generate the tax roll and tax bills; and is also responsible for allocating and distributing property tax revenues collected to local taxing agencies. (3) The County Tax Collector is responsible for billing and collection activities, including the mailing of tax bills, processing of tax bill payments, and maintenance of taxpayer accounts. Additionally, the Clerk of the Board processes applications for assessment appeal. The local Assessment Appeals Board, appointed by the Board of Supervisors, hears appeals and determines the correct value to be used for the period being appealed.



Property Tax Collection Allocation

The County collected $7.47 billion of the 1% property tax (including Unitary tax) as of June 30, 2025. The Fiscal Year 2025 Property Tax Collection Allocation is as follows:

- COUNTY GENERAL **13%**
- COUNTY IN LIEU OF VLF (1) **8%**
- COUNTY LIBRARY **1%**
- CITIES **12%**
- CITIES IN LIEU OF VLF (1) **6%**
- SCHOOLS (1)(2) **45%**
- SPECIAL DISTRICTS (3) **3%**
- REDEVELOPMENT SUCCESSOR AGENCIES' RPTTF (4) **12%**



1. Represents the exchange of Property Tax for Cities and County Vehicle License Fee as authorized under Senate Bill 1096, chaptered August 5, 2004.
2. The collection allocated to Educational Revenue Augmentation Fund (ERAF) was used to pay the in lieu of vehicle license fee (VLF) to County and Cities.
3. Includes districts under the Board of Supervisors.
4. The redevelopment agencies were dissolved in Fiscal Year 2011-12 (ABx1 26). Their share of property taxes were deposited to the redevelopment successor agencies' Redevelopment Property Tax Trust Fund (RPTTF) and these funds were allocated to Redevelopment Successor Agencies, County, Schools, Cities, Special Districts and the State Controller offices as provided by Health and Safety Code, Division 24, Part 1.85.

Sources: 2025 ACFR Statistical Table 8; Details of the Property Tax Collection Allocation were provided by the County Auditor and Controller's Property Tax Services Division.



ACHIEVEMENTS OF NOTE

By the Numbers

Child Support Services: Increased the total amount of current support and arrears distributed to families to $181 million, achieving the goal of at or above $180 million, increasing the financial, emotional, and physical well-being of children.

Planning and Development Services: Continued implementation of the Purchase of Agricultural Conservation Easement (PACE) program to support the local agricultural industry and carbon sequestration by preserving a minimum of 443 acres of agricultural land. The County acquired a total of 94 acres of conservation easements on four properties this fiscal year. Overall, there are currently 3,491 acres of agricultural easements permanently preserved, which were acquired on 56 properties since the inception of the PACE program in 2012.

Behavioral Health Services: Answered within 60 seconds, 95% (68,400 of 72,000) of calls to the Access and Crisis Line (ACL) to provide timely access for individuals seeking behavioral health services.

General Services: Continued to expand electric vehicle (EV) infrastructure and electrify the fleet. A total of 214 County ports were installed this fiscal year, bringing our total to 568.

Serving the Public

Homeless Solutions and Equitable Communities: Promoted equity in the community by engaging 600 services and housing providers with LGBTQ+ capacity training, to build skills that empower them to provide supportive services that are inclusive and affirming for individuals who identify with the LGBTQ+ community.

Department of Environmental Health and Quality: Protected public health and the environment by regulating approximately 15,000 facilities that handled hazardous materials, generated hazardous waste, and/or generated medical waste to ensure these materials were properly managed, stored, and disposed. Proactively communicated with facilities that had outstanding violations to ensure corrective actions were implemented, in order to promote safer communities throughout the region.

Public Defender: Hosted the 25 Most Remarkable Teens recognition event for local youth. This event recognizes San Diego youth ages 13-19 for their contributions and efforts in many categories including, but not limited to, environmental advocacy, arts and culture, technology, activism, leadership and courage to overcome adversity.

Treasurer-Tax Collector: Increased electronic outreach and services by launching e-billing in early 2025, enabling property owners to sign up to receive their property tax bills by email and pay online.

Operational Excellence

Public Works: Achieved 100% of map reviews and comments within 20 working days (10-days for re-submittals) for professional submittals of Records of Survey and Corner Records in accordance with State law. This consisted of 513 Records of Survey and 2,243 Corner Records submitted for review.

County Technology Office: Country achieved a Best-in-Class rating using Gartner Inc.'s Best in Class score for IT Customer Satisfaction as a benchmark. Best in Class is defined as the top 10% of scores obtained from the 219 organizations who have participated in Gartner's IT Customer Satisfaction survey.

Emergency Services: Equipped newly hired Emergency Service Coordinators with essential knowledge and skills through the seven-month Staff Duty Officer Training Program, which includes modules on Emergency Operation Center procedures, Alert and Warning, and onsite tours of partner agencies, including the Port of San Diego, utilities providers, and the Sheriff's Communication Center. This program ensures that our workforce and operations receive the support and excellent customer service necessary for maintaining continuity of operations at its best.

Self-Sufficiency Services: Provided multiple methods for delivering essential services, including electronic, telephonic, in-person, and outreach options, to ensure equitable access. Worked with community partners to create flyers and share virtual announcements, increasing public awareness of these efforts and upcoming outreach events.

Note: Other Awards and Recognitions are listed in the 2025 ACFR Letter of Transmittal and Adopted Operational Plan Fiscal Years 2025-26 & 2026-27.

PUBLIC HEALTH LABORATORY







The County's new state-of-the-art Public Health Laboratory officially opened its doors after a ribbon-cutting ceremony on May 29, 2025. The $93 million facility features cutting edge technology inside a beautiful building with modern design and commissioned public art.

The Public Health Lab plays a critical role in protecting the health of all San Diegans by monitoring, detecting and responding to public health concerns. The new lab will also serve as the home for the Centers for Disease Control and Prevention Laboratory Response Network (LRN) Lab for both San Diego and Imperial Counties and will offer hands-on training for the next generation of microbiologists.

FUN FACTS:

- A time capsule buried in May 2025 by the lab team will be opened in May 2035
- A COVID Memorial was created to honor and remember the pandemic
- The Lab expects to conduct about 50,000 tests annually

KEY LAB EQUIPMENT:

- Autoclaves: Five pieces of equipment to sterilize biological waste, sterilize media and sterilize laboratory tools and collection bottles
- Biological Safety Cabinets and Glove Box: Protects the workers from dangerous biological pathogens and aerosols
- Chemical Fume Hoods: Used to safely work with chemicals in the laboratory
- Glassware washer and Drying Oven: Used to clean laboratory glassware and tools
- Gene Sequencers: Three pieces of equipment
- PCR Instruments: Used to amplify DNA and RNA
- Extractors: Used to extract and prep for PCR
- Automation: Robots to automate and assist with repetitive tasks
- Mass Spectrometer: To identify bacteria
- High-throughput automated testing: Five pieces of equipment

MISSION STATEMENT:

To protect the health of the community, prevent the spread of diseases, and facilitate a prompt and well-coordinated response to emerging health threats.

PURPOSE:

The Public Health Laboratory (PHL) safeguards community health through advanced diagnostic testing, disease surveillance, and environmental monitoring. Equipped with cutting-edge technology and a skilled team, the PHL detects infectious diseases, environmental hazards, and emerging threats supporting prevention, health promotion, and emergency response efforts.

PUBLIC ART:

- Lab includes three pieces of public art coordinated by Gail Goldman of Gail M. Goldman Associates.
- Einar & Jamex De la Torre, outdoor sculpture depicting a classic classroom microscope with three blown glass eye lenses.
- YC Kim, Elements in Nature which is comprised of 630 individual hand-made porcelain elements inspired by the various stages of the moon.
- Jason Lane, four Tessellation Benches with integrated monolith planters embellished with 100 hand-cast sculptural concrete tiles.

For more information, contact the County of San Diego Public Health Laboratory at phslaboratory.hhsa@sdcounty.ca.gov, or at (858) 325-6400.







Photo Credits

Source: Shutterstock.com **Cover page:** USA, California, La Jolla. Blooming aloe and Wipeout Beach/Danita Delimont; Landscape View of Inland Lake Hodges and Bernardo Mountain near Interstate 15 from great hiking trail near Rancho Bernardo and Escondido in East San Diego County California USA/Autumn Sky Photography; Panorama of Coronado old pier reflecting on in San Diego Bay from Coronado Island, California, USA. San Diego cityscape skyline with Downtown and Waterfront Marina District at twilight on background./Benny Marty; **Page 2:** Panoramic view of the downtown San Diego skyline taken from Coronado Island, California/Sundry Photography; San Diego, CA 12-19-2024 Views of the recently renovated Botanical Garden at Balboa Park with restored elements including stucco arcades, and a new redwood lath roof./Roaming Panda Photos; La Jolla trail view from up hills. Cloudy sky. Ocean in the background./InnaPoka; **Page 4:** Aerial view of San Diego waterfront. Marina, bridge, and San Diego Bay./allnewalbert; San Diego, California - January 14, 2025: Surfer carries a surfboard while walking along a natural rock arch above the ocean in San Diego, California, framed by the setting sun and coastal landscape./Chizhevskaya Ekaterina; San Diego, California , USA - November 15 2020: Fall in the city - view of the bridge with Balboa park and autumn foliage./Irina Lev; **Page 5:** Borrego Springs, CA, USA - April 24, 2023: Purple flowers and Yellow flowered green bushes under blue sky in Anza-Borrego sandy desert landscape. Brown rocky mountain range on horizon/Claudine Van Massenhove; San Diego, California, United States - 12.1.2023 - La Jolla Beach At California In San Diego United States. Editorial Special Selection. Coast City Landscape./ByDroneVideos; **Page 6:** A scenic view of Old Mission Dam in San Diego Mission Trails./Wirestock Creators; Aerial view of Geysel library at the University of California San Diego, futuristic building, columns holding up upper floor like books, next to the snake path/tokar; San Diego, California USA - 13 Feb 2020: Coaster Commuter and red MTS trolley, public rail transportation in America. Express passenger railway train and tram, railroad NCTD transport near Santa Fe./Dogora Sun; **Page 7:** Old Point Loma lighthouse, a historic lighthouse in the Cabrillo National Monument, San Diego Bay, California./HannaTor; Male lion at the San Diego Zoo/Drakekage Black; San Diego, United States – April 13, 2019: Terminal of San Diego airport (SAN) in the United States./Markus Mainka; **Page 8:** Joshua Tree National Park, near Hidden Valley Campground, in the Evening Light/Goldilock Project; **Page 11:** Landscape of eroded cliffs, Sunset Cliffs, California. Aerial birdseye/Manuela Durson; **Page 12:** Purple hour at the San Elijo Campgrounds/Marcel Fuentes; **Page 13:** Beautiful plants on the Ocean beach h San Diego/dimitrios Vegas; Pier at Mission Beach in San Diego in the Early Morning/Stock1987; Preening Brown Pelicans Gather On Rocky Cliff Over La Jolla in southern California/Kelly vanDellen; **Page 14:** San Diego skyline with a little sailing boat, view from Coronado island/Cryptographer; Hiking trail in San Diego, California/Jpatton7; The image captures San Elijo Lagoon's winding waterways and marshlands, bordered by a coastal road parallel to the Pacific Ocean in San Diego, California./NorthSky Films; **Page 16:** San Diego, California, United States - March 4 2022: Balboa Park located in San Diego, south California/Valeria Venezla; Funny sea gull birds on railings. Seagulls and green pigface sour fig succulent, pacific ocean splashing waves. Ice plant greenery on steep cliff. Vista point in La Jolla, San Diego, California USA./Dogora Sun; La Jolla shores, La Jolla, California, USA/Alan Crosthwaite; **Page 17:** The Pacific Portal, aka Shelter Island Gazebo, at Point Loma, in San Diego, Southern California, United States of America. An Architectural arched art structure with mosaic tile ceiling and pathways./f8grapher; Staircase and the Pacific Ocean at Swami's Beach, in Encinitas, San Diego County, California/Jon Bilous; A Group of Marbled Godwits Patrolling the Surf in La Jolla, California/Wildnerdpix; **Page 19:** Provided by Public Health Laboratory Team.

County of San Diego

County Operations Center
5500 Overland Avenue, Suite 470, San Diego CA 92123
www.sdcounty.ca.gov

COSD BOARD OF SUPERVISORS
2026 MAR 18 PM 12:07

AUDITOR AND CONTROLLER
5500 OVERLAND AVE. SUITE 470, SAN DIEGO, CA 92123-1202
(858) 694-2176 FAX: (858) 694-2296

TRACY DRAGER
AUDITOR AND CONTROLLER

JULIE BJERKE
ASSISTANT AUDITOR AND CONTROLLER

March 18, 2026

TO: Andrew Potter
Clerk of the Board of Supervisors

FROM: Tracy Drager
Auditor and Controller

REQUIRED REPORT FILINGS

Pursuant to the referenced statutory requirements, please file the following reports with the Board of Supervisors:

1. Periodic Financial Report for February 2026 - San Diego County Code of Administrative Ordinances - Section 91.5. This report consists of the Schedule of Balance Sheet and Cash Totals by Fund and the Schedule of Revenues and Expenditures by Fund and Organizational Unit.

2. Report of Accounts Receivable Discharged for February 2026 – Section 69 of the Administrative Code, included in the February 2026 Periodic Financial Report.

3. Annual Comprehensive Financial Report for the fiscal year ended June 30, 2025.

4. Popular Annual Financial Report for the fiscal year ended June 30, 2025.

If you have any questions, please contact Devyn Castillo, Manager, Auditor & Controller, at (619) 539-5954.

TRACY DRAGER
Auditor and Controller

FAR:DC:am

Attachments
c: Devyn Castillo, Manager, Auditor & Controller

COUNTY OF SAN DIEGO

PERIODIC FINANCIAL REPORT
FEBRUARY, 2026

Prepared By:
Auditor and Controller

REPORTS ATTACHED IN ORDER OF PRESENTATION:

1. SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND PURSUANT TO SAN DIEGO COUNTY CODE OF ADMINISTRATIVE ORDINANCES - SECTION 91.5
2. SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT PURSUANT TO SAN DIEGO COUNTY CODE OF ADMINISTRATIVE ORDINANCES - SECTION 91.5
3. REPORT OF ACCOUNTS RECEIVABLE DISCHARGED FOR FEBRUARY 2026 PURSUANT TO SECTION 69 OF THE ADMINISTRATIVE CODE
4. ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2025
5. POPULAR ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2025

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date 06-MAR-2026 09:13:21

COSD

Current Period: FEB-26

Currency: USD

No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
10100 GENERAL FUND	2,172,780,506.12	1,487,531,777.99	685,248,728.13	881,907,238.67
11100 ROAD FUND	252,821,305.25	6,362,851.42	246,458,453.83	248,001,210.18
12020 CSHAF GILLESPIE HOUSING	4,509,764.81	1,067,284.71	3,442,480.10	550,244.49
12022 CSHAF USDRIP HOUSING	1,558,164.34	356,668.05	1,201,496.29	51,919.65
12150 S D COUNTY LIGHT MAINT DIST 1	5,677,549.57		5,677,549.57	5,652,073.92
12200 COUNTY LIBRARY	4,240,527.14	295,800.94	3,944,726.20	4,127,579.95
12250 SHERF ASSET FORFEIT PRGM	4,044,192.66		4,044,192.66	4,025,945.73
12251 SHERF ASSET FORFEIT US TREASURY	4,827,925.20	62,861.64	4,765,063.56	4,810,369.30
12252 SHERF ASSET FORFEIT STATE	4,687,950.30		4,687,950.30	4,669,423.60
12300 DA ASSET FORFEIT FEDERAL	3,883,283.46		3,883,283.46	3,867,588.98
12325 DA ASSET FORFEIT US TREASURY	286,996.68		286,996.68	285,823.95
12350 DA ASSET FORFEIT STATE	1,164,303.80		1,164,303.80	1,159,134.32
12450 PROB ASSET FORFEIT PROG	566,783.37	15,471.14	551,312.23	208,580.00
12451 PROB ASSET FORFEIT US TREASURY	544.03		544.03	541.81
12452 PROB ASSET FORFEIT STATE	15,154.92		15,154.92	15,093.02
12500 SHERIFFS INCARC PPLS WELFARE	11,969,923.71		11,969,923.71	11,617,463.23
12550 WARD WELFARE FUND	923,677.27		923,677.27	909,824.29
12555 PUB SAFETY PROP 172 SP REV	26,438,901.23		26,438,901.23	26,438,901.23
12580 TOBACCO SECURITIZATION SR	256,726,934.82		256,726,934.82	9,965,464.79
12600 SW ENVIRONMENTAL TRUST	35,523,413.65		35,523,413.65	35,343,573.75
12650 INACTIVE WASTE SITE MGMT	8,082,007.31	68,517.65	8,013,489.66	8,079,730.31
12675 WASTE PLANNING AND RECYCLING	11,278,809.14	88,722.13	11,190,087.01	11,232,146.87
12700 HILLSBOROUGH LNDFL MAINT	58.93		58.93	58.69
12750 DUCK POND LANDFILL CLEANUP	341,398.12		341,398.12	340,003.36
12760 IHS PUBLIC AUTHORITY SPRE	2,272,231.52	504.00	2,271,727.52	2,241,376.83
12810 CATV PEG FUND	10,016,267.45		10,016,267.45	10,016,267.45
13004 PLD AREA 4 LINCOLN ACRES	15,844.67		15,844.67	15,779.94
13015 PLD AREA 15 SWEETWATER	307.89		307.89	306.63
13016 PLD AREA 16 OTAY	450.51		450.51	448.67
13019 PLD AREA 19 JAMUL	4,877.65		4,877.65	4,857.72
13020 PLD AREA 20 SPRING VALLEY	11,816.78		11,816.78	11,768.51
13025 PLD AREA 25 LAKESIDE	2,543,136.49		2,543,136.49	2,532,746.67
13026 PLD AREA 26 CREST	184,709.48		184,709.48	183,954.86
13027 PLD AREA 27 ALPINE	431,587.72		431,587.72	429,824.50
13028 PLD AREA 28 RAMONA	515,325.77		515,325.77	512,831.05
13029 PLD AREA 29 ESCONDIDO	960,993.46		960,993.46	957,067.38
13030 PLD AREA 30 SAN MARCOS	1,050,845.99		1,050,845.99	1,046,552.83
13031 PLD AREA 31 SAN DIEGUITO	5,574,956.32		5,574,956.32	5,552,180.21
13032 PLD AREA 32 CARLSBAD	49,064.81		49,064.81	48,864.36
13035 PLD AREA 35 FALLBROOK	56,519.88		56,519.88	56,288.97
13036 PLD AREA 36 BONSALL	152,028.56		152,028.56	151,407.41
13037 PLD AREA 37 VISTA	989,357.16		989,357.16	985,315.21
13038 PLD AREA 38 VALLEY CENTER	80,844.52		80,844.52	80,511.45
13039 PLD AREA 39 PAUMA VALLEY	611,430.09		611,430.09	608,932.13
13040 PLD AREA 40 PALOMAR JULIAN	306,593.83		306,593.83	305,320.01
13041 PLD AREA 41 MTN EMPIRE	182,580.96		182,580.96	181,835.04

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:06-MAR-2026 09:13:21

CDSD

Current Period: FEB-26

Currency USD

No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
13042 PLD AREA 42 ANZA BORREGO	113,951.44		113,951.44	113,485.90
13043 PLD AREA 43 CENTRAL MTN	27,163.65		27,163.65	27,052.68
13044 PLD AREA 44 OCEANSIDE	4,744.50		4,744.50	4,725.12
13045 PLD AREA 45 VALLE DE ORO	19,922.31		19,922.31	19,840.92
13049 PLD ADMINISTRATIVE FEE	390,840.24		390,840.24	389,389.04
13050 PLD ALPINE IMPRV IMPACT FEE	1,214,091.08		1,214,091.08	1,209,436.48
13052 PLD BONSALL IMPRV IMPACT FEE	706,483.67		706,483.67	703,771.46
13053 PLD CENTRL MTN IMPRV IMPCT FEE	297,129.94		297,129.94	296,005.11
13054 PLD COUNTY ISL IMPRV IMPCT FEE	1,404,909.17		1,404,909.17	1,402,852.26
13055 PLD CRESTDEHESA IMPV IMPCT FEE	536,865.67		536,865.67	534,708.01
13056 PLD DESERT IMPRV IMPACT FEE	113,434.27		113,434.27	112,997.06
13057 PLD FALLBROOK IMPRV IMPACT FEE	1,404,604.51		1,404,604.51	1,401,122.41
13058 PLD JAMUL IMPRV IMPACT FEE	740,583.98		740,583.98	737,589.93
13059 PLD JULIAN IMPRV IMPACT FEE	248,030.25		248,030.25	247,069.05
13060 PLD LAKESIDE IMPRV IMPACT FEE	1,618,308.25		1,618,308.25	1,611,870.07
13061 PLD MTN EMPIRE IMPRV IMPCT FEE	362,055.83		362,055.83	360,646.18
13062 PLD NC METRO IMPRV IMPACT FEE	3,385,372.72		3,385,372.72	3,371,786.70
13063 PLD N MTN IMPRV IMPACT FEE	94,522.72		94,522.72	94,162.79
13065 PLD PALA PMA IMPRV IMPACT FEE	149,856.44		149,856.44	149,303.12
13066 PLD PENDLETON IMPRV IMPACT FEE	127,992.88		127,992.88	127,469.97
13067 PLD RAINBOW IMPRV IMPACT FEE	68,434.30		68,434.30	68,157.47
13068 PLD RAMONA IMPRV IMPACT FEE	1,802,616.90		1,802,616.90	1,796,083.15
13069 PLD SAN DGTO IMPRV IMPACT FEE	942,329.44		942,329.44	938,672.21
13070 PLD SPRING VY IMPRV IMPACT FEE	471,665.60		471,665.60	470,146.01
13071 PLD SWEETWATR IMPRV IMPACT FEE	221,612.73		221,612.73	220,707.35
13072 PLD VALLE DE ORO IMPV IMPT FEE	924,415.29		924,415.29	920,871.40
13073 PLD VALLEY CTR IMPRV IMPCT FEE	2,434,244.57		2,434,244.57	2,424,408.71
13080 PLD ALPINE LAND ACQ IMPACT FEE	106,355.15		106,355.15	105,945.43
13082 PLD BONSALL LAND ACQ IMPCT FEE	158,953.71		158,953.71	158,332.25
13083 PLD CENTRL MTN LND ACQ IMP FEE	48,383.58		48,383.58	48,199.08
13084 PLD COUNTY ISL LND ACQ IMP FEE	269,649.79		269,649.79	269,233.10
13085 PLD CRESTDEHESA LD ACQ IMP FEE	72,457.58		72,457.58	72,165.96
13086 PLD DESERT LAND ACQ IMPACT FEE	1,633.44		1,633.44	1,627.13
13087 PLD FALLBROOK LND ACQ IMPT FEE	279,707.49		279,707.49	278,813.74
13088 PLD JAMUL LAND ACQ IMPACT FEE	83,130.67		83,130.67	82,794.25
13089 PLD JULIAN LAND ACQ IMPACT FEE	9,653.01		9,653.01	9,615.48
13090 PLD LAKESIDE LND ACQ IMPCT FEE	177,610.92		177,610.92	176,900.00
13091 PLD MTN EMPIRE LND ACQ IMP FEE	5,054.88		5,054.88	5,035.12
13092 PLD NC METRO LND ACQ IMPCT FEE	398,405.07		398,405.07	396,804.48
13093 PLD N MTN LAND ACQ IMPACT FEE	3,651.61		3,651.61	3,637.65
13095 PLD PALA PMA LND ACQ IMPCT FEE	9,544.43		9,544.43	9,508.98
13096 PLD PENDLETON LND ACQ IMPT FEE	3,679.21		3,679.21	3,664.18
13097 PLD RAINBOW LAND ACQ IMPCT FEE	1,768.80		1,768.80	1,761.64
13098 PLD RAMONA LAND ACQ IMPACT FEE	164,688.52		164,688.52	164,047.58
13099 PLD SAN DGTO LND ACQ IMPCT FEE	927,905.45		927,905.45	924,204.75
13100 PLD SPRING VY LND ACQ IMPT FEE	499,341.89		499,341.89	497,385.95

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:06-MAR-2026 09:13:21

COSD

Current Period: FEB-26

Currency USD

No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
13101 PLD SWEETWATR LND ACQ IMPT FEE	119,542.52		119,542.52	119,054.14
13102 PLD VALLE DE ORO LD ACQ IM FEE	180,108.87		180,108.87	179,409.61
13103 PLD VALLEY CTR LND ACQ IMP FEE	81,056.73		81,056.73	80,734.88
13112 PLD BONSALL IN LIEU FEE	147,153.82		147,153.82	146,552.63
13117 PLD FALLBROOK IN LIEU FEE	2,326.74		2,326.74	2,317.23
13118 PLD JAMUL IN LIEU FEE	(0.01)		(0.01)	
13120 PLD LAKESIDE IN LIEU FEE	51,386.08		51,386.08	51,175.81
13122 PLD NC METRO IN LIEU FEE	58,551.33		58,551.33	58,314.97
13128 PLD RAMONA IN LIEU FEE	37,864.05		37,864.05	37,739.58
13129 PLD SAN DGTO IN LIEU FEE	118,967.64		118,967.64	118,481.61
13130 PLD SPRING VY IN LIEU FEE	51,684.65		51,684.65	51,473.50
13131 PLD SWEETWATR IN LIEU FEE	1,022.15		1,022.15	1,017.97
13132 PLD VALLE DE ORO IN LIEU FEE	47,420.68		47,420.68	47,226.95
13133 PLD VALLEY CTR IN LIEU FEE	125,099.09		125,099.09	124,588.01
13695 SANCAL 2023 CPH LAB COC RELOC	1,234,209.50		1,234,209.50	
14005 PRD 6 PAUMA VALLEY	216,829.98		216,829.98	216,024.65
14010 PRD 8 MAGEE ROAD PALA	121,292.73		121,292.73	120,875.90
14015 PRD 9 SANTA FE ZONE B	232,940.43		232,940.43	231,971.52
14020 PRD 10 DAVIS DRIVE	51,772.58		51,772.58	51,564.13
14025 PRD 11 BERNARDO ROAD ZN A	119,001.19		119,001.19	118,542.59
14030 PRD 11 BERNARDO ROAD ZN C	10,320.31		10,320.31	10,277.22
14035 PRD 11 BERNARDO ROAD ZN D	6,429.84		6,429.84	6,347.71
14040 PRD 12 LOMAIR	168,604.80		168,604.80	167,954.05
14045 PRD 13 PALA MESA ZONE A	182,880.34		182,880.34	182,301.88
14050 PRD 13 STEWART CANYON ZN B	97,999.20		97,999.20	97,643.43
14060 PRD 16 WYNOLA	178,653.48		178,653.48	177,964.63
14065 CSA 17 SAN DIEGUITO AMBUL	3,817.07	3,776.07	41.00	3,817.07
14070 PRD 18 HARRISON PARK	110,956.64		110,956.64	110,563.85
14080 PRD 20 DAILY ROAD	296,156.68		296,156.68	295,126.03
14085 PRD 21 PAUMA HEIGHTS	256,153.66		256,153.66	253,984.09
14090 PRD 22 WEST DOUGHERTY ST	4,251.41		4,251.41	4,233.23
14095 PRD 23 ROCK TERRACE ROAD	24,474.03		24,474.03	24,377.95
14100 PRD 24 MT WHITNEY ROAD	110,539.68		110,539.68	110,099.93
14105 CSA 26 RANCHO SAN DIEGO	147,650.84		147,650.84	140,847.49
14110 CSA 26 COTTONWD VILLG ZN A	376,969.08	22.33	376,946.75	375,843.92
14115 CSA 26 MONTE VISTA ZN B	147,386.11	31.53	147,354.58	146,880.63
14118 CSA 26 SD LANDSCAPE MAINT ZN 1	151,686.90		151,686.90	151,270.41
14119 LMD ZONE 2 JULIAN	49,027.73		49,027.73	46,694.79
14120 PRD 30 ROYAL OAKS CARROLL	53,019.24		53,019.24	52,809.73
14125 PRD 38 GAY RIO TERRACE	89,211.96		89,211.96	88,860.18
14135 PRD 45 RINCON SPRINGS RD	39,619.28		39,619.28	39,448.67
14140 PRD 46 ROCOSO ROAD	278,462.21		278,462.21	277,422.81
14145 PRD 49 SUNSET KNOLLS ROAD	72,231.94		72,231.94	71,940.13
14150 PRD 50 KNOLL PARK LANE	73,905.02		73,905.02	73,616.67
14155 PRD 53 KNOLL PARK	234,434.09		234,434.09	233,510.70
14160 PRD 54 MT HELIX	150,114.35		150,114.35	149,518.46

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
14165 PRD 55 RAINBOW CREST RD	422,834.84		422,834.84	421,187.81
14170 PRD 60 RIVER DRIVE	142,181.37		142,181.37	141,636.85
14175 PRD 61 GREEN MEADOW WAY	147,019.10		147,019.10	146,443.58
14180 PRD 63 HILLVIEW ROAD	308,939.52		308,939.52	307,768.95
14190 CSA 69 HEARTLAND PARAMEDIC	2,864.33	2,864.33		2,864.33
14195 PRD 70 EL CAMINO CORTO	35,616.14		35,616.14	35,466.38
14200 PRD 75 GAY RIO DR ZONE A	138,164.08		138,164.08	137,641.42
14205 PRD 75 GAY RIO DR ZONE B	85,637.29		85,637.29	85,342.26
14220 PRD 76 KINGSFORD COURT	62,768.29		62,768.29	62,528.57
14225 PRD 77 MONTIEL TRUCK TRAIL	253,755.32		253,755.32	252,755.80
14230 PRD 78 GARDENA WAY	86,549.66		86,549.66	86,218.70
14235 PRD 80 HARRIS TRUCK TRAIL	118,518.95		118,518.95	118,024.91
14240 CSA 81 FALLBROOK LOCAL PK	803,552.20		803,552.20	790,455.84
14245 CSA 83 SAN DIEGUITO LOC PK	3,425,482.10		3,425,482.10	3,390,613.99
14246 CSA 83A ZONE A4S RANCH PRK 95155	386,366.89	60.00	386,306.89	381,970.05
14255 PRD 88 EAST FIFTH ST	54,351.70		54,351.70	54,133.59
14265 PRD 90 SOUTH CORDOBA	74,148.90		74,148.90	73,860.77
14270 PRD 94 ROBLE GRANDE ROAD	333,388.57		333,388.57	332,109.48
14275 PRD 95 VALLE DEL SOL	478,398.05		478,398.05	476,508.36
14280 PRD 99 ALLONDRA DEL CORVO	137,772.07		137,772.07	137,245.55
14285 PRD 100 VIEJAS LANE VIEW	3,259.14		3,259.14	3,259.14
14290 PRD 101 JOHNSON LAKE RD	146,922.52		146,922.52	146,355.62
14295 PRD 101 HI RIDGE RD ZONE A	260,545.88	60,000.00	200,545.88	199,777.37
14300 PRD 102 MT MEADOW	150,459.91		150,459.91	149,901.50
14315 PRD 103 ALTO DRIVE	197,530.78		197,530.78	196,740.29
14320 PRD 104 ARTESIAN RD	244,956.55		244,956.55	244,255.29
14330 PRD 105 ALTA LOMA DR	216,581.48	46,400.00	170,181.48	169,509.70
14335 PRD 105 ALTA LOMA DR ZN A	179,836.23	26,000.00	153,836.23	153,227.56
14340 PRD 106 GARRISON WAY ET AL	119,181.86		119,181.86	118,783.65
14410 PRD 117 LEGEND ROCK	266,799.38		266,799.38	266,047.03
14440 CSA 122 OTAY MESA EAST	8,164.89		8,164.89	8,131.53
14445 PRD 123 MIZPAH LANE	73,441.96		73,441.96	73,149.55
14455 PRD 125 WRIGHTWOOD ROAD	40,407.80		40,407.80	40,234.19
14460 PRD 126 SANDHURST WAY	17,131.11		17,131.11	17,059.96
14465 PRD 127 SINGING TRAILS DR	59,631.38	25,200.00	34,431.38	34,312.88
14470 CSA 128 SAN MIGUEL PARK	1,150,476.61		1,150,476.61	1,125,556.33
14480 PRD 130 WILKES ROAD	109,922.02		109,922.02	109,517.12
14500 PRD 133 RANCH CREEK ROAD	271,006.48		271,006.48	269,991.33
14505 PRD 134 KENORA LANE	45,856.88		45,856.88	45,682.74
14610 SDCFPD FIRE MITIGATION	9,834,344.69		9,834,344.69	9,796,437.50
14611 SD COUNTY FIRE PROTECTION DIST	12,983,286.65	947.45	12,982,339.20	11,846,864.14
14612 SDCFPD MT LAGUNA	48,506.34		48,506.34	48,345.98
14613 SDCFPD PALOMAR	64,452.07		64,452.07	64,351.45
14614 SDCFPD DESCANSO	168,472.03		168,472.03	167,900.56
14615 SDCFPD DULZURA	7,529.18		7,529.18	7,524.15
14616 SDCFPD TECATE	6,584.07		6,584.07	6,578.34

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14617 SDCFPD POTRERO	9,915.51		9,915.51	9,906.44
14618 SDCFPD JACUMBA	14,509.75		14,509.75	14,483.32
14619 SDCFPD RURAL WEST	320,182.83		320,182.83	319,640.01
14620 SDCFPD YUIMA	280,638.81		280,638.81	280,029.60
14621 SDCFPD JULIAN	101,690.98		101,690.98	101,495.69
14622 SDCFPD RAMONA	1,397,830.45		1,397,830.45	1,397,237.12
14624 SDCFPD BORREGO	645,892.85		645,892.85	643,695.99
14625 SDCFPD RAMONA EDU DELINQUENT	1,368,045.45		1,368,045.45	1,362,456.42
14810 CSA 135 DEL MAR 800MHZ ZONE B	48,634.46		48,634.46	48,476.29
14830 CSA 135 POWAY 800 MHZ ZONE F	96,595.39		96,595.39	96,489.71
14840 CSA 135 SOLANA BCH 800MHZ ZN H	28,195.87		28,195.87	28,150.11
14850 CSA 135 BORR SPRNG FPD 800 ZN K	21,935.99		21,935.99	21,836.87
14900 CSA 136 SUNDANCE DET BASIN	224,139.42	1.86	224,137.56	223,242.01
14907 CSA 138 VALLEY CENTER PARK	284,407.54		284,407.54	283,547.11
14995 COUNTY SERVICE AREA 17	8,770,365.84	579,143.58	8,191,222.26	8,739,349.12
14996 COUNTY SERVICE AREA 69	697,286.01	16,594.42	680,691.59	315,944.26
14997 SDCFPD AMBULANCE SERVICE AREA	2,289,805.87	549,594.67	1,740,211.20	1,541,481.29
15000 SD CO FLOOD CONTROL DIST	22,537,408.35	160,661.01	22,376,747.34	22,269,106.82
15226 BLACKWOLF MAINT ZN349781	134,254.12		134,254.12	133,705.88
15227 LAKE RANCHO VIEJO MAINT ZN 4-4249-	246,549.93		246,549.93	245,614.22
15228 PONDEROSA ESTATES MAINT ZN 3-5142-	130,344.70		130,344.70	129,829.97
15250 HCV ADMIN FEE RESERVE	8,308,901.49	2,142,147.65	6,166,753.84	7,063.83
15255 SDCHA RES REHAB	2,211,132.14	(86,362.45)	2,297,494.59	
15260 PUBLIC HOUSING CIAP	569.46	569.46		
15265 PH MELROSE HUD	127,475.75	6,229.88	121,245.87	
15280 PH TOWNCENTER HUD	32,264.44	14,068.03	18,196.41	
15295 MODERATE REHAB PROJ 3 HAP	214,232.85		214,232.85	
15305 HA VOUCHER PROG PROJECTS	8,397,668.58	1,001,681.83	7,395,986.75	
15308 HCV FAMILY SELF SUFFICIENCY	876,222.12	876,222.12		
15315 PH L ST HUD	107,009.68	55,229.88	51,779.80	
15320 HOUS ASST MOD REHAB PRJ 4	1,049,102.03	201,875.53	847,226.50	
15325 PH DOROTHY HUD	248,128.59	8,649.88	239,478.71	
15330 HA BUSINESS ACTIVITIES	2,200,032.96	(68,239.87)	2,268,272.83	
15335 PH FIREBIRD FMHA	861,606.19	420,019.82	441,586.37	
15345 HOUS AUTH FACILITY FUND	90,904.34		90,904.34	
15352 REDEV RENTAL SUBSIDY PROGRAM	3,396.50	2,634.81	761.69	
15354 HA SANTEE SUCCESS HOUSING AGCY	21,862,161.48	21,734,737.99	127,423.49	0.06
15355 HA REAL ESTATE RESERVE	2,049,487.32		2,049,487.32	0.02
15370 MAINSTREAM VOUCHER	794,001.30	1,517.64	792,483.66	0.11
15451 OTHER SERVICES - HARMONY GROVE FUN	1,696,856.45		1,696,856.45	1,690,133.25
15452 FLOOD CONTROL - HARMONY GROVE FUND	632,228.39		632,228.39	629,813.02
15453 FIRE PROTECTION - HARMONY GROVE FU	211,586.88		211,586.88	211,480.93
15454 IMPROVEMENT - HARMONY GROVE FUND	5,258.32		5,258.32	0.09
15464 HORSE CRK RDG CFD 13-01 INTERIM MA	654,796.38	571,556.40	83,239.98	652,121.99
15465 HORSE CRK RDG CFD 13-01 A-SPECIAL	2,006,187.61		2,006,187.61	1,998,717.27
15466 HORSE CRK RDG FCD CFD 13-01 B-SPEC	1,566,981.37		1,566,981.37	1,561,044.33

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15467 HORSE CRK RDG FIRE CFD 13-01 C-SPE	347,982.36		347,982.36	346,910.65
15468 MEADOWOOD PRK CFD 19-01 A-SPECIAL	908,858.98		908,858.98	905,873.24
15469 MEADOWOOD FCD CFD 19-01 B-SPECIAL	772,370.28		772,370.28	769,823.26
15470 MEADOWOOD FIRE CFD 19-01 C-SPECIAL	398,721.46		398,721.46	397,548.49
15472 SWEETWTR PL MAINT CFD 19-02 SPECIA	444,288.52		444,288.52	442,655.39
15473 PARK CIR MAINT CFD 19-03 SPECIAL T	1,004,822.61		1,004,822.61	1,001,090.13
15474 SDCFPD CFD 04-01 SPECIAL TAX A	80,493.53		80,493.53	80,210.23
15475 SDCFPD CFD 04-01 SPECIAL TAX B	4,257.54		4,257.54	4,240.22
15476 SDCFPD EOM CFD 9-1 SPCL TX A	605,957.23		605,957.23	603,481.63
15477 SDCFPD EOM CFD 9-1 SPCL TX B	1,041,939.57		1,041,939.57	1,040,738.79
15478 PIPER OTAY CFD 22-01 TAX A	78,835.83		78,835.83	78,577.45
15479 PIPER OTAY CFD 22-01 TAX B	48,884.69		48,884.69	48,735.59
15480 SDCFPD BORREGO CFD 14-1 SPCL TX	291,455.88		291,455.88	290,302.84
15720 PRD 1003 ALAMO WAY	799.02		799.02	795.75
15740 PRD 1005 EDEN VALLEY LANE	124,373.75		124,373.75	123,872.56
15765 PRD 1008 CANTER 97038	19,333.15		19,333.15	19,253.49
15774 PRD 1000 ZN1010 ALPINE HIGHLANDS 9	164,218.07		164,218.07	163,627.53
15775 PRD 1000 ZN1011 LA CUESTA 97040	120,653.55		120,653.55	120,166.30
15776 PRD 1000 ZN1012 MILLAR 97041	89,905.96		89,905.96	89,541.29
15777 PRD 1013 SINGING TRAILS	82,718.98		82,718.98	82,386.23
15778 PRD 1014 LAVENDER PT LANE	44,077.82		44,077.82	43,899.86
15779 PRD 1015 LANDAVO DRIVE ET AL	103,443.97		103,443.97	103,038.75
15780 PRD 1016 EL SERENO WAY	(9,338.49)		(9,338.49)	(9,226.66)
15781 PRD 1017 KALBAUGH-HALEY-TOUB ST	50,249.38		50,249.38	50,040.99
15850 SURVEY MONUMENT PRESRVATM	1,181,860.44		1,181,860.44	1,181,860.44
15890 SPECIAL AVIATION	274.17		274.17	217.58
15910 COSD FISH AND GAME PROPAGATION	61,017.72		61,017.72	61,017.72
17050 CSAF REDEV OBLIG RET	421,295.07		421,295.07	417,451.03
21000 PENSION OBLIGATION BONDS	68,397,174.02	95,559,040.93	(27,161,866.91)	848,833.07
21628 SANCAL2019 INV ERNG JST FC REF	0.76		0.76	
21629 SANCAL2019 EXC ERNG JST FC REF	9.84		9.84	
21633 SANCAL2020 ADMIN WATERFRONT REF	8,377.42		8,377.42	
21634 SANCAL2020 DS WATERFRONT REF	23,224,574.99	23,224,574.99		
21635 SANCAL2020 INV ERNG WATERFRONT REF	26,256.97		26,256.97	6.58
21637 SANCAL2020 REV WATERFRONT REF	312,731.25		312,731.25	
21638 SANCAL2020 ADMN CEDAR KTTNR REF	11,139.36		11,139.36	
21639 SANCAL2020 DS CEDAR KTTNR REF	23,415,615.03	23,415,615.03		
21640 SANCAL2020 INV ERNG CEDAR KTTNR RE	83,930.07		83,930.07	13,339.50
21641 SANCAL2020 REV CEDAR KTTNR REF	222,661.88		222,661.88	
21651 SANCAL2021 YTC COPS BASE RENT	1,185,012.01		1,185,012.01	
21652 SANCAL2021 YTC COPS DEBT SVC	84,487,250.00	84,487,250.00		
21653 SANCAL2021 YTC COPS ADMIN	6,418.82		6,418.82	
21655 SANCAL2021 YTC COPS INV EARN	69,729.09		69,729.09	1,769.90
21656 SANCAL2021 YTC COPS EXC EARN	3,788.30		3,788.30	
21658 SANCAL 2023 CPH LAB PROJECT	4,484,983.48		4,484,983.48	
21659 SANCAL 2023 CPH LAB BASE RENT	848.06		848.06	

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21660 SANCAL 2023 CPH LAB DS FUND	305,291,750.00	305,291,750.00		
21661 SANCAL 2023 CPH LAB ADMIN FUND	14,567.43		14,567.43	
21662 SANCAL 2023 CPH LAB CAP INT	8,196,470.06		8,196,470.06	
21663 SANCAL 2023 CPH LAB INV EARN	28.77		28.77	
21666 SANCAL 2024 EDGEMOOR REF BASE RENT	667,018.11		667,018.11	
21667 SANCAL 2024 EDGEMOOR REF DS FUND	28,738,750.00	28,738,750.00		
21668 SANCAL 2024 EDGEMOOR REF ADMIN	20,000.00		20,000.00	
21670 SANCAL 2024 EDGEMOOR REF INV EARN	79,988.03		79,988.03	
21672 SANCAL 2025 COC REF ADMIN	20,000.00		20,000.00	
21673 SANCAL 2025 COC REF BASE RENT	1,343,930.36		1,343,930.36	
21675 SANCAL 2025 COC REF DS FUND	70,261,500.00	70,261,500.00		
21677 SANCAL 2025 COC REF INV EARN	292,117.25		292,117.25	9,951.15
21680 SANCAL 2026 MULTI COI FUND	37,022.73		37,022.73	
21681 SANCAL 2026 MULTI DEBT SERVICE	134,954,150.00	134,954,150.00		
21684 SANCAL 2026 MULTI MAJ MAINT	7,535,430.00		7,535,430.00	
21685 SANCAL 2026 MULTI CAP PROJECT	87,964,570.00		87,964,570.00	
22350 TOBACCO SECRTZN CORP S R	254,784,219.01	358,398,801.33	(103,614,582.32)	
22351 TOBACCO COLLECTION AT S R	344,965,027.18	(109,892,466.98)	454,857,494.16	
22370 06 TOBACCO SR DEBT SERV	212,525.83	1,832,399.10	(1,619,873.27)	
22382 2019 TOB CLASS 1 SR LIQ RESERVE	20,427,973.54	3,316,057.11	17,111,916.43	
22383 2019 TOB CLASS 2 SR LIQ RESERVE	5,893,657.61	956,711.69	4,936,945.92	
22384 2019 TOB TURBO REDEMPTION	28,473.46	125,051.26	(96,577.80)	
22390 2019 TOB COI FUND		716.80	(716.80)	
22391 2019 TOB OPERATING	21,322.24	36,866.27	(15,544.03)	
22392 2019 TOB OPERATING CONTINGENCY	20,806.76	9,962.91	10,843.85	
23210 CSAF GF DEBT SERVICE	2,144.01		(2,606,796.18)	
23211 CSAF GF INTEREST ACCT	2,415,362.54	2,415,362.54		
23212 CSAF GF PRINCIPAL ACCT	1,365,000.00	1,365,000.00		
23213 CSAF GF DEBT SER RESERVE	966,760.54		966,760.54	
23214 CSAF GF TURBO REDEMPTION FUND	4.75		4.75	
26000 CAPITAL OUTLAY FUND	12,097,653.32	16,887,888.52	(4,790,235.20)	9,005,264.20
26005 MAJOR MAINT CAPITAL OUTLAY FD	4,570,636.90	4,968,878.53	(398,241.63)	4,570,636.90
26015 CAPITAL MSCP ACQUISITION FUND	974,201.13	1,000,000.00	(25,798.87)	974,201.13
26025 COUNTY HEALTH COMPLEX	10,606,529.00	16,000,391.00	(5,393,862.00)	8,171,625.23
26050 JUSTICE FACILITY CONST	4,298,809.64	4,500,000.00	(201,190.36)	4,298,809.64
26075 LIBRARY PROJ CAPITAL OUTLAY FD	1,589,993.42	1,599,222.71	(9,229.29)	990,770.71
26125 EDGEMOOR DEVELOPMENT	5,505,668.01	10.09	5,505,657.92	892,010.17
28075 CSAF USDRIP	593,159.50	588,780.00	4,379.50	4,357.55
28076 CSAF GF IMPROVEMENT	384.99		384.99	383.42
28078 CSAF GF SRF	10,138.71		10,138.71	9,107.56
28079 CSAF GF ADMIN	761,550.81	760,738.88	811.93	808.61
28080 CSAF GILLESPIE HOUSING	354.40		354.40	352.95
28081 CSAF USDRIP HOUSING	395.36		395.36	393.75
30050 AIRPORT ENTERPRISE	143,943,436.25	110,600,865.34	33,342,570.91	33,104,223.20
30100 LIQUID WASTE ENTERPRISE	1,227,725.69	466,023.37	761,702.32	1,081,427.27
30425 CMWSMD-ZONE B (CAMPO HILLS WATER)	802,349.98	151,656.56	650,693.42	654,463.91

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30427 CMWSMD-ZONE A (RANCHO DEL CAMPO WT	2,728,485.30	142,058.58	2,586,426.72	2,560,456.18
30429 LIVE OAK SPRNGS WTR SYS CSA137	6,095,259.70	2,897,538.52	3,197,721.18	3,189,885.20
31500 SAN DIEGO COUNTY SANITATION DISTRI	168,467,526.74	80,269,329.25	88,198,197.49	88,248,923.03
31550 SHF JAIL STORES COMMISSARY ENTERPR	1,452,564.03	125,935.47	1,326,628.56	1,164,488.14
35500 INFORMATION TECHNOLOGY ISF	20,684,870.96	32,608.27	20,652,262.69	20,684,870.96
35525 DPW EQUIP INTERNAL SERV	3,894,477.20	110,470.68	3,784,006.52	3,867,822.83
35550 DPW ISF EQUIP ACQ ROAD FD	35,925,068.60	20,744,192.63	15,180,875.97	15,512,744.85
35575 DPW ISF EQUIP ACQ INACTIVE WST GF	1,029,087.52	87,700.32	941,387.20	890,011.62
35625 DPW ISF EQUIP ACQ AIRPORT	2,217,997.04	615,718.75	1,602,278.29	1,610,053.49
35650 DPW ISF EQUIP ACQ GEN FND	360,591.10	10,902.89	349,688.21	351,365.55
35675 DPW ISF EQUIP ACQ LIQ WST	7,307,628.52	2,058,810.79	5,248,817.73	4,952,150.18
35800 PURCHASING ISF	4,679,668.52	2,007,722.24	2,671,946.28	3,961,110.91
35925 PERMANENT RD DIV PRD ISF	500,000.00		500,000.00	342,400.00
36000 EMPLOYEE BENEFITS	243,980,885.24	226,402,426.73	17,578,458.51	242,999,771.69
36025 INSURANCE ISF	8,655,170.11		8,655,170.11	8,630,827.59
36050 PUBLIC LIABILTY INSURANCE	93,476,960.41	105,735,207.28	(12,258,246.87)	93,053,795.18
37000 FLEET SERVICES ISF OPER AND MAINT	5,670,945.65	419,910.13	5,251,035.52	5,623,968.34
37025 FLEET ISF EQUIP ACQ GENL	118,819,434.89	77,109,977.83	41,709,457.06	41,262,167.65
37050 FLEET ISF MAT SUPP INV	9,239,204.80	2,817,384.52	6,421,820.28	4,756,055.15
37075 FLEET ISF ACCIDENT REPAIR	2,504,713.12		2,504,713.12	2,494,114.31
37600 FACILITIES MGMT INT SVC FD	17,353,326.22	10,503,973.45	6,849,352.77	13,520,722.12
37650 MAJOR MAINTENANCE INT SVC FD	330,443.90	286,989.02	43,454.88	300,234.21
41000 EQUITIZED CASH	8,677,834.74	337,310,965.72	(328,633,130.98)	8,655,403.18
41600 RET SAL BENEFITS AP CNTY	446,391.43		446,391.43	446,391.43
43500 NO CO CEMETERY ENDOWMENT CARE	4,247,963.19		4,247,963.19	4,230,951.97
43525 VALLEY CTR CEM PERP CARE	326,121.60		326,121.60	324,789.25
43575 RAMONA CEMTRY PERPET CARE	671,301.29		671,301.29	668,654.42
43585 VALLECITOS WATER DIST INVESTMENT	1,051,445.51		1,051,445.51	1,047,149.90
43590 RINCON DEL DIABLO MUNI WATER DIST	2,154,876.10		2,154,876.10	2,148,697.07
44000 NO COUNTY CEMETERY DIST	1,153,004.06		1,153,004.06	1,149,784.55
44001 NO CO CEMETERY ENDOWMENT INCOME	310,456.16		310,456.16	309,187.81
44005 NO CO CEMETERY CAP OUTLAY	1,800,223.41	5,218.61	1,795,004.80	1,792,088.32
44010 POMERADO CEMETERY DIST	2,376,383.99		2,376,383.99	2,368,007.34
44020 PMRDO CMTRY CAPTL OUTLAY	384,312.74		384,312.74	382,764.95
44025 RAMONA CEMETERY DIST	1,183,025.50	92.35	1,182,933.15	1,178,807.17
44030 VALLEY CNTR CEMETERY DIST	255,326.15		255,326.15	254,366.24
44035 VLY CNTR CEM CAPTL OUTLAY	4,296.09		4,296.09	4,278.54
44038 CITY OF OCEANSIDE INVESTMENT	143.86		143.86	143.27
44039 CITY OF VISTA SDCO INVESTMENT FD	94,962.20		94,962.20	94,574.24
44041 CITY CHULA VISTA 2014 REF COP RESE	1,937,627.70		1,937,627.70	1,929,711.84
44042 CITY CHULA VISTA 2015 REF COP RESE	2,225,830.66		2,225,830.66	2,216,462.63
44043 CITY CHULA VISTA 2016 REF COP RESE	1,008,142.50		1,008,142.50	1,003,899.45
44046 CITY OF CHULA VISTA 2017A LEASE RE	792,252.33		792,252.33	789,015.64
44047 CITY OF CHULA VISTA 2017B LEASE RE	13,589.29		13,589.29	13,533.77
44048 MTS GENERAL INVESTMENT	102,721,608.92		102,721,608.92	102,057,054.85
44049 MTS SB 1 STA SGR	7,382,459.61		7,382,459.61	7,354,231.98

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
44050 SOLANA BEACH DEBT SERVICE	190.73		190.73	189.85
44051 NCTD INVESTMENT FUND	40,578,704.72		40,578,704.72	40,412,329.44
44052 CITY OF CORONADO INVESTMENT	16,408,212.00		16,408,212.00	16,374,677.90
44054 SANDAG I-15 RESERVE	1,688,882.62		1,688,882.62	1,681,982.80
44058 TRANSNET EXTENSION INVESTMENT	117,692.58		117,692.58	117,209.52
44059 ARJIS INVESTMENT	6,477.80		6,477.80	6,451.34
44060 CITY ENCINITAS INVESTMENT	1,388,390.55		1,388,390.55	1,382,718.37
44063 SANTA FE IRRIGATION DIST INVESTMEN	111,221.53		111,221.53	110,767.14
44064 CANEBRAKE CO WATER DIST INVESTMENT	494.37		494.37	492.35
44067 VALLEY CENTER WATER DIST INVESTMEN	2,801,905.67		2,801,905.67	2,790,458.67
44068 SDHC INVESTMENT POOL FUND	8,896,338.57		8,896,338.57	8,859,993.17
44076 CITY OF DELMAR INVESTMENT	117,263.02		117,263.02	116,839.59
44077 NATIONAL CITY INVESTMENT FUND	41,416,817.96		41,416,817.96	41,247,612.30
44084 MTS LCTOP 14-15	28,440,662.29		28,440,662.29	28,354,324.06
44085 CITY CHULA VISTA INVESTMT	27,236.95		27,236.95	27,125.67
44090 009_01_CFD CHULA VISTA ELM CF DIST	3,947,737.05		3,947,737.05	3,936,172.88
44095 009_02_CFD CHULA VISTA ELM CF DIST	70.20		70.20	69.83
44100 009_03_CFD CHULA VISTA ELM CF DIST	1,670,875.07		1,670,875.07	1,664,150.07
44105 009_04_CFD CHULA VISTA ELM CF DIST	2,924,300.28		2,924,300.28	2,914,228.99
44110 009_05_CFD CHULA VISTA ELM CF DIST	993,829.79		993,829.79	989,768.86
44115 009_06_CFD CHULA VISTA ELM CF DIST	1,488,084.93		1,488,084.93	1,485,245.78
44119 009_21 CFD CHULA VISTA CFD 21	6,236,727.68		6,236,727.68	6,213,762.78
44120 009_10_CFD CHULA VISTA ELEM CFD 10	4,993,282.20		4,993,282.20	4,975,860.74
44121 009_17_CFD CHULA VISTA ELEM CFD 17	3,114,812.65		3,114,812.65	3,105,345.12
44122 009_18_CFD CHULA VISTA ELEM CFD 18	8,922,221.99		8,922,221.99	8,887,120.70
44123 009_19_CFD CHULA VISTA ELEM CFD 19	5,128,650.02		5,128,650.02	5,110,169.10
44124 009_20_CFD CHULA VISTA ELEM CFD 20	1,541,693.73		1,541,693.73	1,537,893.42
44125 009_11_CFD CHULA VISTA ELEM CFD 11	1,859,483.35		1,859,483.35	1,855,356.19
44126 009_12_CFD CHULA VISTA ELEM CFD 12	2,212,407.90		2,212,407.90	2,204,968.10
44127 009_13_CFD CHULA VISTA ELEM CFD 13	3,839,645.02		3,839,645.02	3,825,844.71
44128 009_14_CFD CHULA VISTA ELEM CFD 14	3,376,444.14		3,376,444.14	3,365,951.38
44129 009_15_CFD CHULA VISTA ELEM CFD 15	1,634,850.97		1,634,850.97	1,630,155.67
44130 046_01_CFD SWEETWATER HS CF DIST 1	34,250,726.77		34,250,726.77	34,166,983.21
44135 046_02_CFD SWEETWATER HS CF DIST 2	1,952,824.44		1,952,824.44	1,944,557.51
44140 046_03_CFD SWEETWATER HS CF DIST 3	12,495,129.41		12,495,129.41	12,440,900.96
44145 046_04_CFD SWEETWATER HS CF DIST 4	14,240,246.24		14,240,246.24	14,179,858.39
44149 046_14_CFD SWEETWATER HS CF DIST 1	13,954,982.71		13,954,982.71	13,897,088.34
44150 046_05_CFD SWEETWATER HS CF DIST 5	3,926,951.29		3,926,951.29	3,909,944.94
44151 046_15_CFD SWEETWATER HS CF DIST 1	7,328,666.01		7,328,666.01	7,298,012.61
44152 046_16_CFD SWEETWATER HS CF DIST 1	7,592,635.74		7,592,635.74	7,561,623.62
44153 046_17_CFD SWEETWATER HS CF DIST 1	17,029,907.40		17,029,907.40	16,958,504.04
44154 046_18_CFD SWEETWATER HS CF DIST 1	17,423,392.61		17,423,392.61	17,352,404.96
44155 046_19_CFD SWEETWATER HS CF DIST 1	1,493,573.31		1,493,573.31	1,487,687.43
44156 046_19_CFD SWEETWATER HS CF DIST 1	6,167,124.51		6,167,124.51	6,141,874.58
44157 046_20_CFD SWEETWATER HS CF DIST 2	8,604,062.23		8,604,062.23	8,569,195.24
44450 NO CO CEMETERY PRENEED FUND	4,316,824.04		4,316,824.04	4,298,583.32

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
44510 MTS - SB 125 FUNDS	184,277,136.45		184,277,136.45	183,524,298.34
44565 SAFE FREEWAY CALL BOX	258,105.73		258,105.73	257,051.26
44568 SANDAG - SAFE PROGRAM	9,099,151.35		9,099,151.35	9,061,977.37
44581 FUTURE IMPROVEMENTS	3,868,589.17	3,868,589.17		3,852,784.31
44583 TRANSPORTATION IMPACT FEE LUEG	22,897,180.76	22,897,180.76		22,804,370.86
44584 DRAINAGE FEE ORD 5586 NS LUEG	14,830,169.22	14,830,169.22		14,770,167.98
44586 DPW SUSPENSE FUND	210,054.97	3,730.90	206,324.07	210,054.97
44587 RTCIP-RGLTRAN CNGSTN IMP PROG	24,761,925.91	24,761,945.91	(20.00)	24,662,809.49
44592 SDCSD MISCELLANEOUS TRUST FUND	2,000.00	2,000.00		2,000.00
44595 LOCAL AGENCY FORMATION AG	2,075,428.07	107,284.48	1,968,143.59	2,075,428.07
44600 COMMUNITY SERV AGCY TRUST	23,218,187.21	23,218,187.21		23,218,187.21
44601 VICTIMS EMERGENCY RELIEF FUND	33,442.79		33,442.79	
44603 SDCRTC 2021 BONDS	0.01		0.01	0.01
44605 LAW LIBRARY	9,543,450.61	143,191.07	9,400,259.54	9,476,098.61
44625 SAN DIEGUITO RIVER VALLEY	2,065,341.70	1,136,489.99	928,851.71	995,479.00
44634 SDRVJPA COAST FUND	73,386.90	3,407.54	69,979.36	73,386.90
44655 SAN DIEGUITO CAP PROJ	49,882,877.58	49,501,703.37	381,174.21	443,641.59
44656 SAN DIEGUITO RESERVE FUND	97,093.07		97,093.07	96,717.72
44660 SO CA INTRGOV TRN AND DEV	1,710,654.57	1,966.05	1,708,688.52	1,573,252.70
44670 SD GEOGRAPHIC INFO SANGIS	777,026.82	25,396.53	751,630.29	771,949.91
44679 SYCUAN FEE TO TRUST AGREEMENT	2,364,159.43		2,364,159.43	2,364,159.43
44680 INDIAN GAMING SDF- COUNTYWIDE	286,992.66		286,992.66	285,820.17
44731 JAMUL INDIAN VILLAGE AGREEMENT	1,791,419.10		1,791,419.10	1,791,419.10
45606 SB1407 SCFCF-ICNA ASSESSMENTS	219,691.43		219,691.43	219,691.43
45607 SB857 PARKING PENALTY SURCHARGE	146,470.87		146,470.87	146,470.87
45608 AB2173 EMER MED AIR TRANS ACT	0.02		0.02	0.02
45630 CAPITAL OUTLAY PROGRAM FUNDING	802,100.00		802,100.00	802,100.00
45660 RED AGY GILLES CAJVLY BD	395,875.00		395,875.00	395,875.00
45670 REDAGY GILLES CAVLY BDINT	445,147.14		445,147.14	441,711.20
45680 PUB ADMIN GUARDIAN ESTATE	30,735,755.33		30,735,755.33	28,031,435.80
45690 COSD TRANS REPAYMENT ACCT WITH TRU	120,030,669.50	120,000,000.00	30,669.50	
45695 ST TRAN ASST SANDAG	3,577,310.85		3,577,310.85	3,572,419.76
45700 ST TRAN ASST MTDB	9,888,506.18		9,888,506.18	9,875,214.52
45740 LOCAL TRANSPORTATION	46,208,328.49		46,208,328.49	46,082,576.75
46600 090_00 SUPERINTENDENT OF SCHOOLS	176,321.68		176,321.68	34,923.37
46615 DA FRAUD HOLDING FUND	1,748,748.86	2,125.80	1,746,623.06	1,741,584.50
46616 DA PROP64 CONSUMER FRAUD	9,524.36		9,524.36	9,485.45
46618 PROP64 CONSUMER FRAUD-COUNTY	227,845,058.98		227,845,058.98	226,919,462.48
46625 VECTOR CONTROL DISTRICT	11,623,334.81		11,623,334.81	11,588,014.57
46630 PLU FIRE MITIGATION FEES	423,974.03		423,974.03	420,024.93
46631 PDS PACE MITIGATION CREDIT FEES	2,418,248.67		2,418,248.67	2,409,548.71
46632 ABANDONED VEHICLE ABATEMENT	1,869,976.16		1,869,976.16	1,862,255.33
46635 DAS IMPOUND ALTER DEPOSIT	23,813.00	120.00	23,693.00	23,813.00
46640 SPAY DEP FORFEITURE ACCT	1,700.00	120.00	1,580.00	1,700.00
46649 COM CORR PERF INCNTV FD-SD	7,165,465.46		7,165,465.46	7,142,288.81
46650 PROBATION	10,205.55		10,205.55	9,155.55

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
46652 PRO SOCIAL SECURITY TRUST	60,358.11	311.55	60,046.56	60,116.21
46655 RECORDER	582,742.20	9,328.15	573,414.05	582,742.20
46656 PRO SUSPENSE FUND	1,733,976.32		1,733,976.32	1,733,976.32
46660 RECORDER SB21	136,764.00		136,764.00	136,764.00
46665 SHERIFF DETENTION CASH	391,740.31		391,740.31	179.70
46670 TAX COLL TAX UNDERPYMT FD	2,528.78		2,528.78	2,528.78
46675 TREASURER	2,089,341.89		2,089,341.89	2,089,341.89
46685 SECURED TAX	9,166,119.91	685,256.10	8,480,863.81	9,166,119.91
46690 UNSECURED TAX MANUAL PAYT	432,513.08	2,510.10	430,002.98	432,513.08
46695 PRIOR SECURED TAX TAX COL	1,042,885.95	19,828.94	1,023,057.01	1,042,885.95
46700 HHS ADULT REPRESENTATIVE PAYEE	1,741,409.65		1,741,409.65	833,998.63
46705 REPRESENTATIVE PAYEE SSA SSI	277,840.93		277,840.93	276,369.70
46710 SOC SERV OVERPAYMENT COLL	6,580,870.92	13,948.04	6,566,922.88	6,580,870.92
46711 SOC SERV CHILD SUPPORT COLL	24,879.65		24,879.65	24,879.65
46720 SHERIFFS CIVIL TRUST	2,160,040.61	(2.00)	2,160,042.61	2,157,740.61
46725 LAFCO	12,228.29		12,228.29	12,178.33
46726 LAFCO SPECIAL PROJECTS	18,846.13		18,846.13	18,769.14
46727 LAFCO JURISDICTIONAL PROJECTS	24,700.75		24,700.75	24,599.84
47025 CHILD DEVELOPMENT TRUST	132,041.34	57,176.07	74,865.27	131,448.07
47150 CONSTRUCTION & DEMO DEBRIS MGT	5,564,112.30	4,952,527.29	611,585.01	5,542,275.17
47280 PENALTY ASSESSMENT	1,634,416.80		1,634,416.80	1,600,464.29
47285 CRIMINAL JUSTICE FAC CONSTRUCT	5,729,800.59		5,729,800.59	5,729,800.59
47290 COURTHOUSE CONSTRUCTION	176,223.81		176,223.81	176,223.81
47350 TRIAL COURT OPERATIONS FD	133,467.08		133,467.08	133,467.08
47500 ALPINE FPD	475,432.34		475,432.34	473,150.94
47505 ALPINE FIRE MITIGATON FEE	117,669.85		117,669.85	117,389.46
47510 BONITA SUNNYSIDE FPD	3,406,973.79		3,406,973.79	3,397,188.83
47512 BONITA SUNNYSIDE OPEB LIABILITY FD	362.53		362.53	361.05
47515 BONITA FPD CAPITAL OUTLAY	132.95		132.95	132.41
47520 BONITA FIRE MITIGATON FEE	33,381.50		33,381.50	33,247.05
47540 DEER SPRINGS FPD	6,036,597.55		6,036,597.55	6,014,582.78
47545 DEER SPRINGS FPD CAP OTLY	6,760,413.33		6,760,413.33	6,726,537.18
47550 DEER SPR FIRE MITGATN FEE	113,937.60		113,937.60	113,365.11
47570 NORTH COUNTY FPD	3,395,500.14		3,395,500.14	3,386,872.77
47572 NRTH CNTY FPD CAP RESERVE	1,321.98		1,321.98	1,294.86
47580 NORTH COUNTY FIRE MIT FEE	1,438,225.32		1,438,225.32	1,432,738.90
47610 LFPD-UNASSIGNED GENERAL FUND	4,818,292.04		4,818,292.04	4,807,110.80
47611 LFPD-ACCRUED LEAVE FUND	13,459.60		13,459.60	13,404.61
47615 LFPD CAPITAL RESERVE FUND	5,464.12		5,464.12	5,441.80
47616 LFPD SLEMSA AMBULANCE TRANSPORT	57,449.22		57,449.22	56,182.23
47617 LFPD SLEMSA	64,224.62		64,224.62	61,590.13
47630 LFPD-OPEB RESERVE FUND	448.39		448.39	446.56
47632 LFPD SDG&E MIT FUND	2,505.60		2,505.60	2,495.36
47635 LFPD-MITIGATION FEE FUND	13,649.25		13,649.25	13,071.12
47640 LOWER SWEETWATER FPD	628,531.68	4,517.31	624,014.37	626,162.62
47650 RANCHO SANTA FE FPD	8,784,960.68		8,784,960.68	8,762,854.07

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
47660 RSFFPD CONTRACT ALS	230,842.96		230,842.96	229,899.87
47665 RHO SF FIRE MITIGATON FEE	2,873,278.25		2,873,278.25	2,862,242.77
47675 SN MARCOS FIRE MITGAT FEE	983.79		983.79	979.77
47690 SAN MIGUEL FPD	12,072,178.28		12,072,178.28	12,057,982.70
47692 SAN MIGUEL FPD CFD 2022-1	22,658.53		22,658.53	22,585.33
47700 SAN MIGUEL FPD BUDGET STABILIZATIO	99,398.63		99,398.63	99,020.61
47705 SAN MIGUEL CAPITAL RESERV	9,176.80		9,176.80	9,142.74
47710 SN MGL UNCOMPENSATD LEAVE	11,936.15		11,936.15	11,887.39
47715 SAN MIGUEL CAPITAL EQUIP	1,171,976.31		1,171,976.31	1,167,188.28
47720 SAN MIGUEL CAP FAC REPLCE	62,255.49		62,255.49	62,024.41
47725 SAN MIGUEL VEHICLE DEPREC	43,253.20		43,253.20	43,092.67
47730 SN MGL FPD CONTRACT SVC R	570,654.42		570,654.42	568,323.05
47735 SN MIGUEL FIRE MITGATN FE	326,838.76		326,838.76	326,077.52
47740 VISTA FPD	564,240.10		564,240.10	561,757.47
47745 VISTA FIRE MITIGATION FEE	84,130.43		84,130.43	83,844.39
47750 BORREGO SPRINGS FPD	10,536.82		10,536.82	10,536.82
47751 BORREGO SPRINGS FPD PROP Z	658.77		658.77	658.77
47755 BORREGO SPV FPD CAP OTLAY	3,487.33		3,487.33	3,473.08
47760 BORREGO FIRE MITIGATN FEE	354.16		354.16	354.16
47850 VALLEY CENTER FPD	2,069,890.80		2,069,890.80	2,067,178.48
47853 VALLEY CNTR FPD CFD 08-01	495,751.83		495,751.83	494,626.47
47855 VLY CTR FIRE MITIGATN FEE	330,509.74		330,509.74	329,024.39
47860 NO COUNTY DISPATCH JPA	9,815,044.49		9,815,044.49	9,774,774.87
48001 PALOMAR POMERADO HEALTH ELEC 2004	873.15		873.15	
48005 GROSSMONT HEALTHCARE DISTRICT	1,970.92		1,970.92	1,970.92
48080 WHISP PALMS LANDSCP LTG	107.00		107.00	107.00
48200 INTEREST TREASURER	(41,663,474.98)		(41,663,474.98)	19,295,672.57
48302 HEALTH SAVINGS ACCOUNT PROGRAM	52,127.14		52,127.14	52,127.14
48303 CO EMP HEALTH INSURANCE	13,903,057.17		13,903,057.17	13,903,057.17
48304 SELF FUNDED DENTAL PLAN	10,220,374.37		10,220,374.37	10,220,374.37
48305 BENEFIT INSURANCE CONTRACTS	7,566,099.32		7,566,099.32	7,566,099.32
48307 SELF FUNDED VISION PLAN	4,105,141.37		4,105,141.37	4,105,141.37
48324 PAYROLL EE WH TX FED CY 3 31	7,962,494.01		7,962,494.01	7,962,494.01
48336 PAYROLL EE WH TX ST CY 3 31	3,359,189.82		3,359,189.82	3,359,189.82
48348 PAYROLL EE ER OASDI CY END 3 31	7,710,294.58		7,710,294.58	7,710,294.58
48360 PAYROLL EE SDI CY END 3 31	561,212.81		561,212.81	561,212.81
48372 PAYROLL EE ER MEDI CY END 3 31	2,364,762.90		2,364,762.90	2,364,762.90
48381 PAYROLL EE ER MEDI CY END 12 31	82,708.28		82,708.28	82,708.28
48384 060_SDCC HLTH WRKRS COMPNSATN	7,078,771.32		7,078,771.32	7,061,260.54
48385 EXCESS RET BENEFIT IRS415M	4,485.12		4,485.12	4,485.12
48387 ER DC PAID FAMILY LEAVE TAX	41.36		41.36	41.36
48389 DC STATE INC TAX WH	329.85		329.85	329.85
48391 2025 HEALTHCRE REIMBRSMNT ACCT	4,004,816.44		4,004,816.44	4,004,816.44
48392 2025 FLEXIBLE SPENDING ACCOUNT	1,851,295.85		1,851,295.85	1,851,295.85
48393 2026 FLEXIBLE SPENDING ACCOUNT	1,117,254.58		1,117,254.58	1,117,254.58
48394 2026 HEALTHCRE REIMBRSMNT ACCT	740,978.91		740,978.91	740,978.91

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
48500 TREASURER EST DECSD PERSN	1,625,586.65		1,625,586.65	1,625,586.65
48510 EST DECD PERSONS PUB ADM	222,584.12		222,584.12	222,584.12
48600 LAKE CUYAMACA REC AND PK	3,087.49		3,087.49	3,074.88
48610 LK CYMCA R AND P LSE AGMT RED	9,630.76		9,630.76	9,591.41
48620 LK CYMCA R AND P CAP IMPROVMT	358.21		358.21	356.75
48630 LK CUYAMACA REC PK GRANTS	332.12		332.12	330.76
48640 LK CUYAMACA LAKEVIEW	1,007.07		1,007.07	1,002.95
48650 LK CUYAMACA REC PK RESERVE FD	8,197.68		8,197.68	8,164.19
48800 MISSION RES CONSR	33,198.73		33,198.73	33,154.19
48803 MISSION RCD VISTA UNIF SCH DIST EN	26,959.10		26,959.10	26,848.96
48804 MISSION RCD LOWER WARM SPGS CRK RE	245.57		245.57	244.57
48805 MISSION RCD STA MARGARITA ILF PROG	7,984.37		7,984.37	7,951.75
48841 OTAY WATER DISTRICT INVESTMENT	13,617,595.68		13,617,595.68	13,616,399.52
48910 PALOMAR RES SDC ASSOC	6.81		6.81	6.78
48920 UPR SN LU RE RSOR CNSER	34,335.67		34,335.67	34,195.39
48921 USLR RANCHO CORRIDO ARROYO TOAD CO	5,029.49		5,029.49	5,008.94
49000 PCD AQIP TRUST AB423	4,886,182.39		4,886,182.39	4,862,887.85
49010 AIR QUALITY MOYER FUND AB423	36,666,623.78	32,861,097.31	3,805,526.47	36,562,254.30
49015 AIR QL CLEAN CAR 4 ALL AB423	3,794,318.19	3,261,148.12	533,170.07	3,772,034.51
49020 VESSELS AT BERTH REMEDIATION AB423	1,480,931.05		1,480,931.05	1,475,392.30
49025 SEP OVERSIGHT AB423	18,686.63	16,791.88	1,894.75	17,829.25
49030 AIR QUALITY AB 617 AB423	33,842,945.29	32,208,566.95	1,634,378.34	33,661,421.63
49035 AB617 IMPLEMENTATION AB423	2,182,827.71	1,735,146.20	447,681.51	2,168,205.63
49040 AIR QUALITY GMERP FUND AB423	2,404,853.99	985,208.97	1,419,645.02	2,394,024.98
49050 PCD OPERATION FUND AB423	15,360,443.06	146,226.35	15,214,216.71	14,849,689.53
49060 AIR POLLUTION CONTROL AB423	287,401.95		287,401.95	286,336.96
49070 AIR QL T&M APP FEES AB423	2,570,512.77	2,243,116.54	327,396.23	2,561,018.43
49080 PCD SUSPENSE FUND AB423	167,602.98	(2,053.00)	169,655.98	167,055.94
49090 AIR QUALITY FARMER FUND AB423	183,597.30	75,206.16	108,391.14	182,459.39
49193 SD REG BLDG AUTH MTS SPRV	61,726.28		61,726.28	61,265.04
49200 SDC REGIONAL AIRPORT AUTH	50,264,468.49		50,264,468.49	50,059,116.34
49205 TRANSNET IMPROVEMENT FUND	3,081,121.74	9,735,121.90	(6,654,000.16)	3,068,309.81
49211 HAZMAT RESPONSE PROGRAM	1,780,459.67	6,166.86	1,774,292.81	1,763,676.88
49214 ESO OPERATING	199,699.73		199,699.73	198,883.99
49217 FIRST 5 COMM OPERATING FUND	15,708,263.14	1,096,581.19	14,611,681.95	15,627,834.64
49221 SDCRAA 2014B CONSTRUCTION	0.25		0.25	0.25
49222 SDCRAA 2014A DEBT SERVICE	295,859.01		295,859.01	293,692.67
49223 SDCRAA 2014B DEBT SERVICE	7,769,043.34		7,769,043.34	7,740,578.53
49224 SDCRAA 2014 ROLLING COVERAGE FUND	8,157,447.14		8,157,447.14	8,124,120.43
49240 SDCRAA 2021A BONDS PROJECT	111,610.87		111,610.87	110,968.86
52905 099_00 CO SCH BLDG AD ALPINE	3,274.70		3,274.70	3,274.70
52915 099_00 CO SCH BLDG AD CAJON VALY	976.48		976.48	976.48
52925 099_00 CO SCH BLDG AD DEHESA	1,206.46		1,206.46	1,206.46
52940 099_00 CO SCH BLDG AD CORONADO	588.01		588.01	588.01
52950 099_00 CO SCH BLDG AD LAKESIDE	41,363.21		41,363.21	41,363.21
52960 099_00 CO SCH BLDG AD LA MESA SV	21,568.44		21,568.44	21,568.44

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52970 099_00 CO SCH BLDG AD LEMON GROV	15,005.85		15,005.85	15,005.85
52980 099_00 CO SCH BLDG AD JAML L FLR	5,644.01		5,644.01	5,644.01
52990 099_00 CO SCH BLDG AD MT EMPIRE	4,549.71		4,549.71	4,549.71
53000 099_00 CO SCH BLDG AD SANTEE	17,609.28		17,609.28	17,609.28
53010 099_00 CO SCH BLDG AD RAMONA	5,201.30		5,201.30	5,201.30
53301 063_DS CARLSBAD USD 2017 REF A	1,664,553.46		1,664,553.46	1,661,016.01
53302 063_DS CARLSBAD USD 2017 REF B	2,787,548.30		2,787,548.30	2,782,418.22
53303 063_DS CARLSBAD USD SUBSIDY DEP 20	12,667,235.82		12,667,235.82	12,615,473.46
53304 063_DS CARLSBAD USD 2016 REF	4,113,390.64		4,113,390.64	4,104,858.34
53305 047_DS CORONADO UNIF 1999A	14,994,950.69	14,994,950.69		
53306 047_DS CORONADO UNIFIED 1998B	12,052,043.32	12,052,043.32		
53307 047_DS CORONADO UNIF 2012 REF	313.59		313.59	272.70
53308 063_DS CARLSBAD UNIF 2014 REF	1,641,623.18		1,641,623.18	1,638,246.59
53309 063_DS CARLSBAD UNIF2006 ELEC 2011	1,689,805.19		1,689,805.19	1,686,807.55
53310 063_DS CARLSBAD UNIFIED 1997A	49,235,586.90	49,235,000.00	586.90	512.27
53311 063_DS CARLSBAD UNIFIED 2006A	2.78		2.78	2.76
53312 063_DS CARLSBAD UNIF 2006 ELEC 200	2,536.24		2,536.24	2,214.87
53313 063_DS CARLSBAD UNIF 2006 ELEC 201	474,124.00		474,124.00	471,920.13
53314 064_DS OCEANSIDE ELEC 2008B	2,539.87		2,539.87	2,534.17
53315 048_DS MT EMPIRE 1998A	4,509,470.10	4,507,108.75	2,361.35	2,062.33
53316 064_DS OCEANSIDE 2000 ELEC 2010 RE	14.77		14.77	12.88
53318 064_DS OCEANSIDE USD 2008 SERIES A	3,878,769.14		3,878,769.14	3,872,371.81
53319 064_DS OCEANSIDE UNIFIED 2000F	185.65		185.65	162.16
53320 064_DS OCEANSIDE UNIFIED 2000A	16,485,863.75	16,485,863.75		
53321 064_DS OCEANSIDE UNIFIED 2000B	34,260,028.33	34,260,028.33		
53322 064_DS OCEANSIDE UNIF D S 2000C	35,540,698.28	35,540,698.28		
53323 064_DS OCEANSIDE UNIFIED 2000 D	45,270,230.00	45,270,230.00		
53324 064_DS OCEANSIDE UNIFIED 2000 E	(609,378.87)	(609,378.87)		
53326 061_DS POWAY UNIF SCH FAC 2002 AND	108,186,500.00	108,186,500.00		
53327 061_DS POWAY UNIFIED 2002B	1,650.05		1,650.05	1,643.31
53328 061_DS POWAY UNIF SCH DIST 2002C	1,200.00		1,200.00	1,200.00
53329 061_DS POWAY UNIF 2007-1 SERIES A	10,731,468.46		10,731,468.46	10,714,710.01
53331 050_DS SAN DIEGO UNIFIED 2012 REF	2,019.37	7,154.76	(5,135.39)	2,008.57
53332 050_DS SAN DIEGO UNIFIED PROP S 20	7,322,859.38		7,322,859.38	7,312,769.00
53333 050_DS SAN DIEGO UNIFIED PROP S 20	9,756.35		9,756.35	9,684.71
53334 050_DS SAN DIEGO UNIFIED 2008B	51,833.84		51,833.84	51,659.04
53335 050_DS SD UNIF 1999A	282,213,492.29	282,210,000.00	3,492.29	3,480.71
53336 050_DS SN DIEGO UNIFIED DS 2000B	272,327,760.58	272,327,760.58		
53337 050_DS SD UNIFIED DS 2001C	341,726,733.42	322,823,938.26	18,902,795.16	18,869,642.65
53338 050_DS SD UNIFIED DS 2002D	471,654,082.08	460,507,861.39	11,146,220.69	11,111,828.40
53339 050_DS SD UNIFIED DS 2003E	672,214,520.41	643,640,604.30	28,573,916.11	28,518,255.19
53341 050_DS SAN DIEGO UNIFIED 1998F	392,600,732.55	392,600,732.55		
53342 050_DS SAN DIEGO UNIFIED 1998G	(2,858,344.81)	(2,858,344.81)		
53343 050_DS SAN DIEGO UNIFIED CP REFUND	0.22		0.22	0.22
53346 050_DS SAN DIEGO UNIF 2006 F1 REF	745,048.32		745,048.32	741,353.59
53347 050_DS SAN DIEGO UNIF 2006 G1 REF	924,544.91		924,544.91	920,049.77

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53355 065_DS SAN MARCOS UNIF 1996A	34,424,311.01	34,424,310.00	1.01	1.00
53359 050_DS SAN DIEGO UNIF PROP S 2008A	50,025.48		50,025.48	49,789.53
53361 065_DS SAN MARCOS UNIF IMPR 1 2004	33,000,413.47	33,000,409.45	4.02	3.51
53362 065_DS SAN MARCO UNIFIED 2010A	4,317,378.25		4,317,378.25	4,310,008.01
53363 065_DS SAN MARCOS UNIFIED 2010B	1,134,568.23		1,134,568.23	1,132,673.39
53364 050_DS SAN DIEGO UNIFIED 2012 REF	12,318.22		12,318.22	12,236.12
53365 067_DS VALLEY CTR PAUMA DS 1993A	10,415,642.05	10,415,642.05		
53367 050_DS SAN DIEGO UNIF PROP S - THE	20,696,509.92		20,696,509.92	20,004,291.81
53368 050_DS SAN DIEGO UNIF PROP Z RESER	0.29		0.29	0.29
53369 065_DS SAN MARCOS UNIFIED 2010C	7,705.64		7,705.64	6,730.93
53371 051_DS VISTA UNIF DS 2002A	176,177,887.40	166,353,715.74	9,824,171.66	9,816,738.23
53372 051_DS VISTA UNIFIED DS 2003B	44,168,215.15	44,156,373.24	11,841.91	11,811.26
53373 051_DS VISTA UNIFIED REF 2004 2005	54,502,143.75	54,502,143.75		
53375 051_DS VISTA UNIFIED 2012 REF	973.60		973.60	847.02
53376 051_DS VISTA UNIFIED 2015 REF	2,041,070.01		2,041,070.01	2,037,017.08
53377 064_DS OCEANSIDE USD PROP G RESERV	52.51	355.75	(303.24)	45.87
53378 064_DS OCEANSIDE USD PROP H RESERV	661.91		661.91	533.14
53379 064_DS OCEANSIDE USD 2008D	214,422.45		214,422.45	212,370.01
53380 064_DS OCEANSIDE UNIFIED 2008C	2,414.85		2,414.85	2,403.53
53381 064_DS OCEANSIDE UNIFIED USD 2012	11.78		11.78	10.28
53382 064_DS OCEANSIDE UNIF 2014 REF BON	999,362.89		999,362.89	995,439.29
53383 064_DS OCEANSIDE UNIF 2015 REF	558,337.49		558,337.49	555,825.89
53384 065_DS SAN MARCOS USD PROP K RESER	174,444.62		174,444.62	173,747.53
53385 189_DS BONSALL UNIFIED 2006	40,485.40		40,485.40	40,320.00
53386 189_DS BONSALL UNIFIED 2007B	282,516.62		282,516.62	282,010.90
53387 189_DS BONSALL UNIFIED 2007C	13,438.13		13,438.13	13,383.23
53388 189_DS BONSALL UNIFIED 2015 REF	648,665.63		648,665.63	647,426.99
53389 065_DS SAN MARCOS USD 2017 REF	2,153,230.90		2,153,230.90	2,142,729.71
53390 065_DS SAN MARCOS USD 2010D	0.80		0.80	0.70
53391 050_DS SAN DIEGO UNIFIED 2008E 201	1,433,273.31		1,433,273.31	1,428,212.22
53392 050_DS SAN DIEGO UNIF 2012 ELEC 20	58,020.70		58,020.70	57,783.66
53394 050_DS SAN DIEGO UNIF 2012 ELEC 20	57.56		57.56	57.34
53397 050_DS SAN DIEGO UNIF 2014 R-3	2,926,220.01		2,926,220.01	2,907,595.26
53398 050_DS SAN DIEGO UNIF 2015 R-4	11,735,847.32		11,735,847.32	11,699,951.22
53399 050_DS SAN DIEGO UNIF 2015 H-1 H-2	55,147.19		55,147.19	54,964.52
53402 050_DS SAN DIEGO UNIF 2012 ELEC 20	2,285,621.43		2,285,621.43	2,274,885.81
53403 050_DS SAN DIEGO UNIF 2012 ELEC 20	798,640.93		798,640.93	795,808.00
53404 050_DS SAN DIEGO UNIF 2008 ELEC 20	337.70	7,778.52	(7,440.82)	336.35
53405 050_DS SAN DIEGO USD 2016 REF SR-1	1,660,494.95		1,660,494.95	1,652,717.45
53406 050_DS SAN DIEGO USD 2016 REF R-5	13,101,904.12		13,101,904.12	13,083,118.60
53408 050_DS SAN DIEGO USD 2008 ELEC 201	3,290,128.92		3,290,128.92	3,279,479.64
53409 050_DS SDUSD 2012 2017 H-1 H-2 PRO	0.08		0.08	0.08
53410 050_DS SDUSD 2012 2017I PROP Z	3,227,583.97		3,227,583.97	3,213,637.82
53411 050_DS SDUSD 2012 2017J PROP Z	2,860,528.45		2,860,528.45	2,855,300.98
53413 050_DS SDUSD 2008 2017 K-2 PROP S	6,269.57		6,269.57	6,212.41
53414 050_DS SDUSD 2009 2008B QSCB SET-A	3.35		3.35	3.33

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53415 050_DS SDUSD 2010 2008D1D2 QSCB SE	15,566,404.64		15,566,404.64	15,502,810.38
53416 050_DS SDUSD 2019 2018A MEASYY	0.33		0.33	0.33
53417 050_DS SDUSD 2019 2018B MEASYY	258,882.06		258,882.06	257,326.87
53418 050_DS SDUSD 2012 2019K PROP Z	0.12		0.12	0.12
53419 050_DS SDUSD 2012 2019L PROP Z	958,057.46		958,057.46	952,826.68
53420 050_DS SDUSD 2019 2018C MEASYY	840,831.38		840,831.38	837,208.99
53421 065_DS SAN MARCOS USD 2020 REF	2,163,844.49		2,163,844.49	2,158,002.36
53422 050_DS SDUSD MEASYY TAX RT RESERVE	20,674,886.50		20,674,886.50	20,303,513.79
53423 050_DS SAN DIEGO USD 2021N	884,634.87	547,939.00	336,695.87	879,997.56
53424 050_DS SAN DIEGO USD 2021E	1,467,436.37	139,453.84	1,327,982.53	1,460,029.35
53425 189_DS BONSALL UNIFIED 2018 REF	140,925.03		140,925.03	140,650.33
53426 050_DS SDUSD MEAS YY 2020 D	2,314,411.47	147,630.63	2,166,780.84	2,304,867.30
53427 050_DS SDUSD PROP S 2021 L	856,717.77		856,717.77	853,764.64
53428 050_DS SDUSD PROP Z 2020 M	1,292,853.32	79,121.02	1,213,732.30	1,287,046.24
53429 050_DS SAN DIEGO USD 2021 ZR-1	2,844,389.17		2,844,389.17	2,834,458.31
53430 048_DS MT EMP 2018 2019 MEASJJ	82,462.34		82,462.34	82,162.14
53431 048_DS MT EMPIRE USD 2021B	176,432.02		176,432.02	175,944.00
53432 050_DS SAN DIEGO USD 2022F	9,253,417.65		9,253,417.65	9,214,554.29
53433 050_DS SAN DIEGO USD 2022M	1,749,401.48		1,749,401.48	1,743,060.80
53434 050_DS SAN DIEGO USD 2022O	7,186,196.69		7,186,196.69	5,658,694.14
53435 051_DS VISTA USD 2019A MEASLL	261,054.86		261,054.86	259,786.45
53436 051_DS VISTA UNIFIED 2021 REF	3,481,943.65		3,481,943.65	3,471,061.07
53437 051_DS VISTA USD 2022B	1,164,909.86		1,164,909.86	1,158,953.96
53438 048_DS MT EMPIRE USD 2022C	50,928.73		50,928.73	50,743.93
53440 063_DS CARLSBAD 2019A MEAS HH	915,470.25		915,470.25	912,485.39
53441 063_DS CARLSBAD USD 2021B	783,404.10		783,404.10	780,050.22
53442 063_DS CARLSBAD UNIFIED 2025C	2,185,794.26		2,185,794.26	2,174,628.22
53445 064_DS OCEANSIDE 2008E PROP H	171,657.83		171,657.83	170,812.22
53446 064_DS OCEANSIDE PROP H 2008 F	1,208,300.60		1,208,300.60	1,206,213.03
53447 064_DS OCEANSIDE 2020REF PROP G	643,919.17		643,919.17	643,010.07
53448 064_DS OCEANSIDE 2020REF PROP H	818.65		818.65	809.19
53449 064_DS OCEANSIDE USD 2020A	307,421.96		307,421.96	306,140.57
53450 062_DS_BORREGO 2018A MEAS GG	169,643.71		169,643.71	169,166.85
53451 064_DS OCEANSIDE USD 2021 REF	774,415.58		774,415.58	773,284.60
53452 064_DS OCEANSIDE USD 2022 REF	58,313.48		58,313.48	58,038.06
53453 064_DS OCEANSIDE USD 2008G	98,732.70		98,732.70	98,171.93
53454 064_DS OCEANSIDE USD 2020B	2,676,384.36		2,676,384.36	2,671,307.33
53455 009_DS CHULA VISTA ESD 2021 REF	621,064.29		621,064.29	619,766.09
53456 009_DS CHULA VISTA ESD 2018A	1,507,791.22		1,507,791.22	1,503,262.14
53457 009_DS CHULA VISTA ESD 2020B	5,632,115.85		5,632,115.85	5,617,326.49
53458 047_DS CORONADO USD 2022 REF	1,069,381.34		1,069,381.34	1,067,563.38
53459 009_DS CHULA VISTA ESD 2023 REF	900,378.17		900,378.17	898,330.10
53466 065_DS SAN MARCOS USD 2025 REF	2,454,912.61		2,454,912.61	2,443,656.48
53467 065_DS SAN MARCOS USD 2024A	8,307,123.69		8,307,123.69	8,273,691.89
53500 050_DS SDUSD 2023 ZR-2	3,604,995.05		3,604,995.05	3,599,006.78
53501 050_DS SDUSD 2023 ZR-3	601,905.46		601,905.46	600,036.72

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
53502 050_DS SDUSD 2023 ZR-4A	188,271.91		188,271.91	187,259.71
53503 050_DS SDUSD 2023 ZR-4B	1,169,127.31		1,169,127.31	1,163,358.10
53504 050_DS SDUSD MEAS U 2023A	9,301,380.29		9,301,380.29	9,281,141.95
53505 050_DS SDUSD MEAS YY 2023G	13,991,861.82		13,991,861.82	13,953,303.78
53506 050_DS SDUSD PROP S 2023N	1,596,580.13		1,596,580.13	1,590,424.34
53507 050_DS SDUSD 2023 SR-3A	261,917.39	59,787.72	202,129.67	200,241.65
53508 050_DS SDUSD 2023 R-6	1,010,426.22		1,010,426.22	1,005,884.88
53509 050_DS SDUSD 2024 REF SR-4A	398,869.80	116,781.03	282,088.77	396,746.47
53510 050_DS SDUSD 2024 REF ZR-5A	122,547.54	743,493.13	(620,945.59)	115,931.27
53511 050_DS SDUSD 2024 REF R-7A	763,185.01		763,185.01	761,330.72
53512 050_DS SDUSD 2025 REF SR-4C	78,018.77	32,241.07	45,777.70	77,651.33
53513 050_DS SDUSD 2025 REF ZR-5C	303,264.04	128,558.86	174,705.18	302,017.52
53514 050_DS SDUSD MEAS U TAX RATE RES	13,825,677.12		13,825,677.12	13,769,164.49
53515 050_DS SDUSD PROP S 2024O	2,837,184.83		2,837,184.83	2,818,960.71
53516 050_DS SDUSD MEAS YY 2024H	3,010,149.70		3,010,149.70	2,981,991.02
53517 050_DS SDUSD MEAS U 2024B	14,659,586.36		14,659,586.36	14,600,478.70
53518 050_DS SDUSD 2025 REF R-8A	17,729,207.51		17,729,207.51	17,711,835.63
53519 050_DS SDUSD 2025 REF R-8B	267,182.93		267,182.93	265,341.54
53520 050_DS SDUSD 2025 REF SR-5A	278,920.20	138,231.05	140,689.15	270,408.70
53521 050_DS SDUSD 2025 REF SR-5B	512,499.50	261,092.67	251,406.83	511,129.72
53522 050_DS SDUSD 2025 REF ZR-6A	1,707,392.25		1,707,392.25	1,696,526.71
53523 050_DS SDUSD 2025 REF ZR-6B	100,837.23		100,837.23	100,217.49
53524 050_DS SDUSD 2025P PROP S	20,120,232.19		20,120,232.19	20,077,796.02
53525 050_DS SDUSD 2025I MEAS YY	54,619,790.73		54,619,790.73	54,542,347.35
53526 050_DS SDUSD 2025G MEAS U	28,554,335.82		28,554,335.82	28,476,161.34
53600 064_DS OCEANSIDE USD 2023 REF	154,813.78		154,813.78	154,384.59
53601 064_DS OCEANSIDE USD 2024A REF	2,017,053.22		2,017,053.22	2,013,684.05
53602 064_DS OCEANSIDE USD 2024B REF	359,704.58		359,704.58	358,698.95
53603 064_DS OCEANSIDE USD 2025A REF	137,808.25		137,808.25	137,106.68
53604 064_DS OCEANSIDE USD 2025B REF	562,705.15		562,705.15	562,131.63
53605 064_DS OCEANSIDE USD 2020C	2,695,468.46		2,695,468.46	2,678,632.89
53970 189_01 BONSALL UNIFIED GENERAL	7,166,488.58		7,166,488.58	7,147,590.75
53971 189_02 BONSALL UNIF SP RES CAP PRO	170,014.69		170,014.69	169,797.19
53972 189_04 BONSALL UNIFIED CAFETERIA	681,724.80		681,724.80	678,770.68
53980 189_17 BONSALL UNIFIED OPEB	5,823.43		5,823.43	5,799.64
53981 189_19 BONSALL UNIFIED CAP FAC / S	5,437,605.80		5,437,605.80	5,414,759.56
53983 189_22 BONSALL UNIFIED ENTERPRISE	43,328.76		43,328.76	43,052.70
53988 189_39_CHTR BONSALL UNIF VIVIAN BA	7,823.31		7,823.31	7,613.76
53991 189_46 BONSALL USD CNTY SCH FAC	4,356,583.65		4,356,583.65	4,337,581.58
53992 189_20 BONSALL USD FOUNDATION PRIV	1,744.59		1,744.59	1,738.84
53993 201_62_CHTR BONSALL UNIF PATHWAYS	1,552.18		1,552.18	1,545.83
53994 189_58 BONSALL USD CAP PROJ CFD	725,426.84		725,426.84	722,541.16
54000 062_01 BORREGO SPRINGS UNIF GEN	4,129,996.33		4,129,996.33	4,113,813.24
54003 062_02 BORRGO SPR SP RES CAP OUT	938,665.36		938,665.36	934,830.51
54006 062_04 BORREGO SPRNG UNF CAFETER	366,713.78		366,713.78	365,145.56
54009 062_06 BORREGO SPR UNF CHILD DEV	314,749.22		314,749.22	313,433.54

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54018 062_18 BORREGO SPRG CAP FAC ACCT	240,833.36		240,833.36	239,887.27
54019 062_31 BORREGO SP BLDG PROP GG	535,309.64		535,309.64	533,122.67
54020 062_32 BORREGO SPRINGS FNDTN S R	30.56		30.56	30.43
54022 062_57 BORREGO SPRINGS FNDTN PERM	355,685.53		355,685.53	354,233.48
54023 062_22 BORREGO SPR OTH ENTERPRISE	0.70		0.70	0.69
54030 062_42 BORREGO SPR SP RES OTHER	1,683,463.06		1,683,463.06	1,676,591.79
54031 206_62_CHTR BORREGO SPR WORKFORCE	5,173,411.85		5,173,411.85	5,164,783.47
54036 047_01 CORONADO UNIFIED GENERAL	8,617,649.23		8,617,649.23	8,609,255.62
54039 047_02 CORONADO SP RES CAP OUT	964,737.69		964,737.69	954,049.38
54042 047_04 CORONADO UNIFIED CAFETERIA	891,528.15		891,528.15	886,397.01
54045 047_06 CORONADO CHILD DEVELOP	383,551.43		383,551.43	381,413.63
54051 047_12 CORONADO UNIF DEF MAINT	156,552.09		156,552.09	155,586.47
54054 047_18 CORONADO UNF CAP FAC ACCT	410,113.57		410,113.57	408,842.25
54056 047_58 CORONADO CAP PROJ BCU	3,930,381.24		3,930,381.24	3,914,225.15
54058 047_57 CORONADO FOUNDATION PERM FU	654,691.50		654,691.50	652,290.15
54061 047_22 CORONADO UNIF OTHER ENT	115,714.81		115,714.81	115,325.27
54062 047_32 CORONADO UNF FOUNDATION SP	339,853.22		339,853.22	339,654.42
54063 047_40 CORONADO UNIF ADULT ED	182,110.44		182,110.44	181,268.89
54064 047_42 CORONADO SPEC RES OTH C O	22,628.77		22,628.77	17,643.34
54069 063_01 CARLSBAD UNIFIED GENERAL	17,956,277.17		17,956,277.17	17,916,052.11
54075 063_04 CARLSBAD UNIF CAFETERIA	6,526,762.26		6,526,762.26	6,503,247.57
54079 063_06 CARLSBAD CHILD DEVELOPMENT	281,425.85		281,425.85	280,276.10
54080 063_08 CARLSBAD UNF ASB SP REV	310,565.75		310,565.75	309,296.96
54084 063_10 CARLSBAD BUILDING	69,503,935.89		69,503,935.89	69,172,696.80
54090 063_16 CARLSBAD UNF HLTH SLF INS	2,485,029.89		2,485,029.89	2,475,024.64
54096 063_19 CARLSBAD CAP FAC AB2068	9,155,709.58		9,155,709.58	9,120,956.79
54114 063_46 CARLSBAD UNIF SCH FAC FD	8,748.87		8,748.87	8,713.13
54116 063_59 CARLSBAD CAP PROJ BLEND COM	941.56		941.56	937.71
54119 063_97 CARLSBAD UNIFIED CFD #5	2,111,764.01		2,111,764.01	2,105,890.02
54120 048_01 MT EMPIRE UNIFIED GEN	2,912,499.75		2,912,499.75	2,898,598.26
54126 048_04 MT EMPIRE CAFETERIA FD	36,409.40		36,409.40	35,810.68
54129 048_06 MT EMPIRE CHILD DEVELOPMT	94,609.16		94,609.16	93,805.26
54132 048_10 MT EMPIRE BUILDING	287.33		287.33	286.15
54139 218_62_CHTR MT EMP ELITE ACADEMIC	1,901,763.97		1,901,763.97	1,897,352.68
54140 214_62_CHTR MT EMPIRE SD VIRTUAL	4,983,933.96		4,983,933.96	4,964,984.84
54141 048_19 MT EMPIRE CAP FAC AB2068	497,471.39		497,471.39	495,054.94
54142 234_62_CHTR MEUSD JCS-PINE VLY	370,521.84		370,521.84	369,689.17
54149 245_62_CHTR MOTIVATED YOUTH ACADMY	904,332.49		904,332.49	902,853.41
54154 185_95 MT EMPIRE ENT CHRT FOR ACAD	2,421,997.45		2,421,997.45	2,413,015.01
54156 048_40 MT EMPIRE UNIF ADULT ED	4,411.59		4,411.59	4,356.59
54159 048_42 MT EMPIRE SPEC RES OTHER	35,244.37		35,244.37	35,100.38
54163 048_46 MT EMPIRE CO SCH FACILITY	4,489,085.42		4,489,085.42	4,472,127.48
54164 048_80 MTN EMPIRE SPEC RES FD FOR	200,451.66		200,451.66	199,632.73
54165 064_01 OCEANSIDE UNIFIED GENERAL	109,333,870.08		109,333,870.08	108,999,830.91
54168 064_02 OCEANSIDE SP RES-CAP OUT	14,629,937.49		14,629,937.49	14,613,440.49
54171 064_04 OCEANSIDE CAFETERIA	12,521,059.55		12,521,059.55	12,473,492.93

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54174 064_06 OCEANSIDE UNIFIED	1,345,428.72		1,345,428.72	1,339,932.08
54177 064_10 OCEANSIDE UNIFIED BLDG FD	16,642,238.02		16,642,238.02	16,580,366.32
54183 064_16 OCDE UNF HEALTH SELF INS	7,132,526.30		7,132,526.30	7,103,736.07
54186 064_19 OCEANSIDE CAP FAC AB2068	31,419,399.61		31,419,399.61	31,290,253.26
54188 064_31 OCEANSIDE BLDG PROP 39	114,106,575.87		114,106,575.87	113,611,721.88
54198 064_46 OCEANSIDE UNIF ST SCH FAC	299,955.07		299,955.07	269,548.43
54207 061_01 POWAY UNIFIED GENERAL	96,674,264.46		96,674,264.46	96,413,393.55
54210 061_02 POWAY SP RES CAP OUT	602,696.00		602,696.00	599,000.30
54213 061_04 POWAY UNIF CAFETERIA FD	22,495,041.72		22,495,041.72	22,403,819.83
54219 061_07 POWAY CHILD DEV PRESCHOOL	1,247,156.37		1,247,156.37	1,241,345.42
54221 061_08 POWAY UNIF ASB SP REV FD	120,708.75		120,708.75	120,046.70
54225 061_12 POWAY UNIFIED DEF MAINT	8,496,777.12		8,496,777.12	8,458,144.74
54228 061_15 POWAY SELF INS	1,821,970.58		1,821,970.58	1,803,821.67
54231 061_16 POWAY HEALTH SELF INS	2,942,904.51		2,942,904.51	2,938,677.33
54232 061_17 POWAY UNIFIED OPEB	1,851,107.14		1,851,107.14	1,839,557.62
54237 061_19 POWAY CAP FAC AB2068	12,541,153.39		12,541,153.39	12,486,791.24
54238 061_20 POWAY UNIF PRIVATE PURPOSE	384,482.45		384,482.45	382,921.81
54240 061_22 POWAY UNIF ENTERPRISE	16,247,925.74		16,247,925.74	16,182,502.53
54243 061_30 POWAY DEDUCTIBLE INS LOSS	831,569.83		831,569.83	828,330.10
54246 061_40 POWAY UNIF ADULT EDUCATON	739,749.91		739,749.91	736,007.10
54252 061_42 POWAY SPECIAL RES OTHR	1,474,885.82		1,474,885.82	1,474,885.82
54264 049_01 RAMONA UNIFIED GENERAL	22,032,906.39		22,032,906.39	21,966,601.49
54267 049_02 RAMONA SP RES CAP OUT	518,365.48		518,365.48	516,340.87
54270 049_04 RAMONA UNIF CAFETERIA	3,289,792.23		3,289,792.23	3,276,630.38
54276 049_16 RAMONA HEALTH SELF INS	182,363.85		182,363.85	181,618.81
54282 049_19 RAMONA CAP FAC AB2068	1,524,407.57		1,524,407.57	1,518,620.56
54285 049_40 RAMONA UNIF ADULT ED	57,941.52		57,941.52	57,683.62
54288 049_42 RAMONA SPEC RES OTHER	1,859,506.51		1,859,506.51	1,851,909.62
54297 050_01 SAN DIEGO UNIFIED GENERAL	422,360,325.67		422,360,325.67	421,304,780.68
54303 050_03 SAN DIEGO UNIF REVOLVING	226,446.39		226,446.39	226,446.39
54306 050_04 SAN DIEGO UNIF CAFETERIA	91,504,285.57		91,504,285.57	91,168,153.57
54309 050_06 SAN DIEGO UNIF CHLD CNTR	6,449.85		6,449.85	6,423.50
54311 050_09 SDUSD PROP S BLDG FD 2012	342,899,566.37		342,899,566.37	341,522,887.61
54314 050_13 SDUSD PROP Z BLDG FD	51,702,240.11		51,702,240.11	51,461,427.93
54316 050_07 SDUSD MEASURE YY BLDG	580,782,740.95		580,782,740.95	578,136,641.60
54317 050_21 SDUSD MEASURE U BLDG	639,561,469.99		639,561,469.99	636,870,128.37
54318 050_15 SELF INSD WORKMENS COMP	180,873,321.42		180,873,321.42	180,317,432.50
54320 050_14 SDUSD HLTH WLFR SELF INS DE	1,467,923.58		1,467,923.58	1,461,552.00
54322 050_17 SDUSD SELF INSURED VISION C	1,586,317.57		1,586,317.57	1,580,038.32
54345 050_32 SD UNIF LIABILITY INSUR	8,442,956.98		8,442,956.98	8,404,426.26
54348 050_33 SD UNIF PROPERTY INSUR	806,451.22		806,451.22	796,880.53
54351 050_34 SD UNF PROPERTY MGT	20,415,773.06		20,415,773.06	20,334,310.77
54354 050_40 SAN DIEGO UNIF ADULT ED	1,756,272.66		1,756,272.66	1,751,052.03
54356 050_44 SAN DIEGO UNIF TRANS REPAYM	145,672.94		145,672.94	145,148.68
54360 050_46 SD UNIF SCH FACILITIES FD	44,449,874.25		44,449,874.25	44,268,248.32
54361 050_41 SDUSD PROP S SCH FAC FD	30,117.50		30,117.50	29,994.69

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54362 050_51 SDUSD PROP Z SCH FAC FD	749,798.39		749,798.39	746,735.49
54363 050_52 SD UNIF CAP FAC AB1600	49,200,507.14		49,200,507.14	49,039,520.95
54364 050_53 SDUSD MEAS YY SCH FAC	36,810,543.41		36,810,543.41	36,631,176.28
54366 050_60 SD UNF RET MED BENEFT MGT	2,844,891.53		2,844,891.53	2,833,157.91
54368 050_56 SD UNF RET MED BENFT CONF	7,022.01		7,022.01	6,990.04
54372 050_62 SD UNF RET MED BENFT CSEA	550,687.53		550,687.53	548,400.33
54375 050_63 SD UNF RET MED BENFT TECH	1,662,061.21		1,662,061.21	1,655,088.86
54377 050_76 SD UNF RT MD BNFT NONREPMG	30,502.78		30,502.78	30,350.39
54381 050_65 SD UNF RT MD BNFT PARAPRO	1,364,750.05		1,364,750.05	1,359,126.07
54387 050_67 SD REDEV AGY CAPITAL FAC	70,774,392.86		70,774,392.86	70,461,793.28
54393 050_70 SD UNF ST INSTRUCT MATRL	1,401,878.99		1,401,878.99	1,401,878.99
54396 050_72 SD UNIF BALBOA STADIUM	309,850.45		309,850.45	308,110.03
54399 050_74 STATE PRESCHOOL	15,054,391.19		15,054,391.19	14,993,087.75
54408 065_01 SAN MARCOS UNIFIED GEN	70,970,609.78		70,970,609.78	70,653,380.92
54409 065_02 SAN MARCOS SPRES CAP PROJ	63,506,023.30		63,506,023.30	63,263,687.57
54411 065_04 SAN MARCOS UNIF CAFETERIA	17,330,795.13		17,330,795.13	17,253,705.61
54415 065_07 SAN MARCOS CAP PROJ CFD7	25.22		25.22	25.12
54416 065_08 SAN MARCOS CAP PROJ CFD8	10,325.91		10,325.91	10,325.85
54418 065_09 SAN MARCOS CAP PROJ CFD9	4.96		4.96	4.94
54419 065_64 SAN MARCOS CAP PROJ CFD10	6,802.29		6,802.29	6,774.50
54421 065_65 SAN MARCOS CAP PROJ CFD11	1.57		1.57	1.56
54422 065_66 SAN MARCOS CAP PROJ CFD12	12,905.26		12,905.26	9,175.57
54423 065_12 SAN MARCOS UNIF DEF MAINT	7.50		7.50	
54424 065_21 SAN MARCOS CAP PROJ CFD 21	45,166.89		45,166.89	45,088.31
54425 065_69 SAN MARCOS CAP PROJ CFD14	18,362.80		18,362.80	18,287.74
54427 065_31 SAN MARCOS BLDG MEAS JJ (PR	118,419,918.36		118,419,918.36	117,868,012.56
54428 065_23 SAN MARCOS PUPIL TRANS EQP	8,876,265.00		8,876,265.00	8,842,690.54
54429 065_19 SAN MARCOS CAP FAC AB2068	11,517,718.96		11,517,718.96	11,470,198.13
54430 065_22 SAN MARCOS USD OTH ENTERPRI	2,419,077.88		2,419,077.88	2,410,238.62
54433 065_57 SAN MARCOS FOUNDATION PERMA	45,281.90		45,281.90	45,096.90
54434 226_62_CHTR SMUSD PIVOT SD II	1,246,166.87		1,246,166.87	1,242,364.10
54435 065_30 SAN MARCOS DEDCT INS LOSS	1,908,124.69		1,908,124.69	1,900,723.69
54436 065_70 SAN MARCOS CAP PROJ CFD15	99,021.46		99,021.46	97,935.23
54437 065_71 SAN MARCOS CAP PROJ CFD16	19.11		19.11	11.07
54438 065_38 SAN MARCOS UNIF CAP REDV	6,398.45		6,398.45	
54439 065_72 SAN MARCOS CAP PROJ CFD17	159,546.31		159,546.31	159,499.58
54440 065_74 SAN MARCOS CAP PROJ CFD18	38,107.55		38,107.55	38,070.55
54441 065_40 SAN MARCOS UNIF ADULT ED	42,762.98		42,762.98	42,622.26
54448 065_75 SAN MARCOS CAP PROJ CFD19	7,426.42		7,426.42	7,396.08
54449 065_78 SAN MARCOS CAP PROJ CFD20	6,043.49		6,043.49	5,987.95
54450 065_46 SAN MARCOS UNIF ST CAPFAC	21,705,576.62		21,705,576.62	21,673,701.67
54453 067_01 VALLEY CENTER PAUMA UNIF	42,916,033.06		42,916,033.06	42,742,568.14
54459 067_04 VALLEY CENTER CAFETERIA	1,885,278.51		1,885,278.51	1,878,399.45
54468 067_19 VALLEY CENTER CAP FAC	7,967,255.11		7,967,255.11	7,934,852.56
54469 067_22 VALLEY CENTER-PAUMA ENTERPR	138,832.25		138,832.25	138,265.02
54483 051_01 VISTA UNIFIED GENERAL	93,325,093.62		93,325,093.62	93,036,682.48

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54486 051_02 VISTA SP RES CAP OUT	22,114,154.55		22,114,154.55	22,045,556.30
54489 051_04 VISTA UNIF CAFETERIA	8,758,985.16		8,758,985.16	8,713,243.77
54494 051_10 VISTA UNIFIIED BUILDING	0.02		0.02	0.01
54496 051_16 VISTA UNI SELF INSURANCE	1,133,392.92		1,133,392.92	1,125,203.61
54498 051_18 VISTA CAP FAC ACCT	16,566,823.41		16,566,823.41	16,500,236.44
54499 051_22 VISTA UNIF ENTERPRISE	6,855,064.63		6,855,064.63	6,829,872.67
54505 051_31 VISTA UNIF BLDG PROP 39	26,764,942.33		26,764,942.33	26,614,616.76
54510 051_40 VISTA UNIF ADULT EDUCATON	2,338,586.18		2,338,586.18	2,328,239.07
54516 051_46 VISTA UNIFIED ST SCH FAC	154.97		154.97	126.16
54517 051_46 VISTA UNIFIED CHARTER SCHOO	1,257,341.43		1,257,341.43	1,252,176.95
54518 184_62_CHTR VISTA UN BELLA MENTE M	7,645,166.05		7,645,166.05	7,616,798.60
54519 066_01 WARNER UNIFIED GENERAL	3,607,623.30		3,607,623.30	3,594,163.12
54525 066_04 WARNER UNIFIED CAFETERIA	24,949.11		24,949.11	24,797.90
54528 066_06 WARNER CHILD DEVELOPMENT	220,625.16		220,625.16	219,621.39
54540 066_18 WARNER UNF CAP FACILITIES	641.96		641.96	640.38
54544 066_31 WARNER UNF BLDG MEAS TT PRO	2,178,171.85		2,178,171.85	2,173,661.63
54545 066_42 WARNER UNF SPEC RES OTHER	180,989.46		180,989.46	180,250.04
54550 203_62_CHTR WARNER CA PACIFIC CHAR	950,192.43		950,192.43	946,831.37
54551 238_62_CHTR WARNER SD MISSION	1,421,967.03		1,421,967.03	1,420,120.98
54552 240_62_CHTR WARNER SAGE OAK SO	10,923,432.99		10,923,432.99	10,889,806.85
54553 241_62_CHTR WARNER EXCEL ACAD	5,091,146.28		5,091,146.28	5,081,626.64
54554 242_62_CHTR WARNER PTHWYS ADLT	977,756.31		977,756.31	976,591.81
54800 NOTE PARTICIPANT REPY ACCT WITH WE	31,375,001.70		31,375,001.70	31,375,000.84
54724 099_01 CO SCHOOL SERV FUND UNRES	204,895,501.27		204,895,501.27	203,898,273.27
54727 099_02 DEFERRED MAINTENANCE	8,234,591.40		8,234,591.40	8,205,102.22
54730 099_03 JPA PROPERTY AND LIABILITY	71,013,952.37		71,013,952.37	70,713,523.10
54733 099_04 CAPITAL OUTLAY FUND	12,995,031.30		12,995,031.30	12,995,031.30
54736 099_06 SPECIAL RESERVE FUND	65,069,541.87		65,069,541.87	64,799,553.73
54741 099_10 SPECIAL EDUCATION PASS THRO	16,020,561.41		16,020,561.41	16,020,561.41
54742 099_12 TRAINABL MENTLLY RTRD MNR	6,173,403.23		6,173,403.23	6,173,403.23
54745 099_13 PHYSICALLY HNDICP MINORS	9,157,412.44		9,157,412.44	9,157,412.44
54748 099_14 EDUCABLE MENTLLY RTRD MNR	570,954.57		570,954.57	570,954.57
54751 099_15 CHILDRENS INST TUITION	10,982,625.18		10,982,625.18	10,982,625.18
54754 099_16 REGIONAL OCCUPATIONAL CTR	32,971,543.21		32,971,543.21	32,971,543.21
54757 099_17 TRANBL MENTLY RTRD MNR HS	5,967,844.67		5,967,844.67	5,967,844.67
54758 099_17 SELF-INS OTH POSTEMP BENFT	37,996,798.47		37,996,798.47	37,839,304.82
54760 099_18 PHYS HNDICP MINORS HS	8,478,208.98		8,478,208.98	8,478,208.98
54763 099_19 CHULA VISTA PROJECT	158,446.95		158,446.95	158,446.95
54766 099_20 VISTA UNIFIED PROJECT	561,406.73		561,406.73	560,153.73
54769 099_21 OCEANSIDE UNIFIED PROJECT	163,822.43		163,822.43	163,457.21
54772 099_22 CHULA VISTA PROJECT 2	218,831.85		218,831.85	218,343.07
54775 099_23 AUTISTIC PUPLS MINOR ELEM	274,653.84		274,653.84	274,653.84
54778 099_24 CARLSBAD PROJECT	375,959.83		375,959.83	375,119.97
54779 099_26 CHILD DEVELOPMENT FUND CSS	3,867,368.57		3,867,368.57	3,846,401.58
54781 099_28 AUTISTIC PUPLS MINOR HIGH	264,144.89		264,144.89	264,144.89
54784 099_31 WORKERS COMP SELF INS FD	91,406,654.07		91,406,654.07	91,041,598.62

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
54790 099_33 DEVLPMNT CNTR HNDICP ELEM	1,328,288.11		1,328,288.11	1,328,288.11
54793 099_34 FBC HEALTH AND WELFARE	25,074,785.15		25,074,785.15	24,973,756.88
54796 099_35 FBC VISION	4,775,168.59		4,775,168.59	4,757,201.38
54802 099_37 FBC DENTAL FUND	28,135,137.23		28,135,137.23	28,016,173.73
54805 099_38 DEVLPMNT CENTER HNDICP HI	1,321,477.16		1,321,477.16	1,321,477.16
54808 099_39 RETIRED SCH EMP HLTH BNFT	46,318.19		46,318.19	46,131.81
54812 099_46 SCREC SCHOOL FACILITIES	38,188.50		38,188.50	38,032.48
54814 099_59 FBC VOLUNTARY BENEFITS FD	838,226.60		838,226.60	836,193.54
54826 099_72 SPEC RES REDEVELOPMENT	62,384,529.36		62,384,529.36	62,137,490.27
54829 099_74 MISC SELF INSD PROPY PROG	0.11		0.11	
54836 099_80 SPEC RES POST EMPL BENEFIT	1,241,089.24		1,241,089.24	1,236,018.85
54841 099_83 FBC LIFE INSURANCE FUND	739,374.75		739,374.75	736,272.33
54847 099_89 FBC LONG TERM CARE FUND	58,644.75		58,644.75	58,468.76
54850 090_00 SCH PYRL REVOLV NET CHECK	20,653.66		20,653.66	20,653.66
54853 090_01 SCH PYRL REVOLV VENDOR	124,362.09		124,362.09	124,362.09
54856 090_31 SCHL EMP WTHLD TAX FED	25,581,630.31		25,581,630.31	25,581,630.31
54859 090_32 SCHL EMP WTHLD TAX STATE	10,142,694.91		10,142,694.91	10,142,694.91
54862 090_33 SCHL EMP SOC SEC OASDI	11,554,570.33		11,554,570.33	11,554,570.33
54865 090_34 SCH EMP MEDICARE OASDI	8,621,686.32		8,621,686.32	8,621,686.32
54868 090_01 10 12 PAY TRUST FUND	11,044,879.64		11,044,879.64	11,044,879.64
54869 090_03 DAS 11 12 PAY TRUST FUND	6,525,018.10		6,525,018.10	6,525,018.10
54870 090_00 SUPPLEMENTAL REV AUGMENTATI	167,860.19		167,860.19	167,174.41
54871 090_02 STRS DEFINED BENEFIT PLAN	22,068,758.49		22,068,758.49	22,068,758.49
54872 090_02 DAS AP ACH TRUST	2,235,284.51		2,235,284.51	2,235,284.51
54874 090_03 PUBLIC EMPLOYEES RET TRF	6,689,523.71		6,689,523.71	6,689,523.71
54877 090_04 STRS CASH BAL PLAN	15,170.37		15,170.37	15,170.37
54880 099_00 FOREST RESERVE SCHL FUND	853.59		853.59	850.09
54900 070_18 NCW CAP FAC/MITIGA-FEES	275,276.83		275,276.83	274,152.20
54902 070_76 NCW SUBORDINATE SPECIAL TAX	7,760.07		7,760.07	7,728.37
54904 070_78 NORTH CITY WEST CONSTR 1	5,028,395.37		5,028,395.37	5,021,702.76
54907 070_79 NO CITY WEST SCH FAC	525,215.62		525,215.62	523,177.07
54908 070_83 NCW DEL MAR SITE FUND	92,974.06		92,974.06	92,594.22
54909 070_84 NCW DEL MAR CONSTRUCTION	5.47		5.47	5.45
54911 070_77 NCW CFD NO 1 SPECIAL TAX	39,100.00		39,100.00	38,940.26
54914 070_NCW CFD NO 3	12,060.87		12,060.87	12,011.60
54915 070_NCW ONE PASEO	21,992.16		21,992.16	21,902.31
54955 057_01_CFD CARLSBAD UNIFIED CFD 3	7,901,201.86		7,901,201.86	7,878,398.05
54958 057_02_CFD CARLSBAD UNIFIED CFD 4	988,918.01		988,918.01	985,056.84
54961 068_01 SAN MARCOS COMM FA 3	834,339.20		834,339.20	831,605.31
54964 068_04_CFD SAN MARCOS CFD 4	1.41		1.41	0.96
54967 068_05_CFD SAN MARCOS CFD 5	65.59		65.59	37.48
54970 068_06_CFD SAN MARCOS CFD 6	1,753.27		1,753.27	998.82
54976 011_01_CFD DEL MAR CFD 95 1 GEN	9,532,928.07		9,532,928.07	9,497,034.98
54977 011_02_CFD DEL MAR CFD 99 1 GEN	10,080,976.96		10,080,976.96	10,042,920.12
54980 034_01_CFD SOLANA BEACH SCHOOL CFD	1,782,224.11		1,782,224.11	1,779,983.25
54981 034_02_CFD SOLANA BEACH CFD 00 1	1,432,570.28		1,432,570.28	1,427,480.20

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54982 046_01_CFD SWEETWATER CFD 8	2,780.98		2,780.98	2,554.26
54983 034_03_CFD SOLANA BEACH CFD 04-1	4,827,350.35		4,827,350.35	4,811,753.39
54985 046_02_CFD SWEETWATER CFD 9	14,274,233.95		14,274,233.95	14,214,779.80
54988 046_03_CFD SWEETWATER CFD 6	21,549,191.11		21,549,191.11	21,456,121.46
54994 046_05_CFD SWEETWATER CFD 9B	5,411,198.62		5,411,198.62	5,389,338.74
54997 046_06_CFD SWEETWATER CFD 10	16,738,944.91		16,738,944.91	16,670,584.54
55000 046_07_CFD SWEETWATER CFD 11	13,820,492.61		13,820,492.61	13,762,377.42
55001 046_09_CFD SWEETWATER UHS CFD 12	6,500,397.60		6,500,397.60	6,472,720.69
55002 046_08_CFD SWEETWATER CFD 13	3,881,623.84		3,881,623.84	3,862,214.96
55500 001_01 ALPINE UNION ELEM GEN	7,664,286.44		7,664,286.44	7,635,084.53
55501 001_02 ALPINE USD SP RES CAP PRJ	805,528.93		805,528.93	800,491.12
55503 001_04 ALPINE ELEM CAFETERIA FD	683,683.99		683,683.99	679,841.29
55509 001_12 ALPINE UN DEF MAINT	1,510,862.52		1,510,862.52	1,506,188.24
55512 001_18 ALPINE CAP FAC ACCT	170,762.71		170,762.71	170,154.22
55551 006_01 CAJON VLY UN ELEM GEN	116,992,401.59		116,992,401.59	116,586,626.01
55554 006_02 CAJON VLY SP RES CAP OUT	7,597,697.59		7,597,697.59	7,564,411.04
55557 006_04 CAJON VALLEY CAFETERIA FD	910,247.98		910,247.98	906,611.24
55560 006_06 CAJON VLY CHILD CARE CTR	4,759,194.46		4,759,194.46	4,736,751.48
55563 006_09 CAJON VY OTHER BLDG FUND	20,436,868.13		20,436,868.13	20,353,977.98
55564 006_10 CAJON VALLEY ELEM BLDG	2,875,116.64		2,875,116.64	2,862,871.10
55569 006_16 CAJON VALLEY HEALTH INS	3,821,580.31		3,821,580.31	3,809,607.92
55572 006_18 CAJON VALLEY CAP FAC ACCT	2,510,098.46		2,510,098.46	2,501,464.52
55581 006_30 CAJON VALY DEDCT INS LOSS	356,130.27		356,130.27	354,538.93
55583 006_44 CAJON VLY - BLDG FUND PROP	0.17		0.17	
55585 006_39_CHTR CAJON VLY BOSTONIA	10,970,215.35		10,970,215.35	10,936,709.79
55586 006_42 CAJON VLY SP RES OTHER	6,117,431.34		6,117,431.34	6,092,405.05
55588 006_79 CAJON VLY SP RES POST EMPLO	10,462,593.24		10,462,593.24	10,419,849.01
55589 236_62_CHTR CAJON VLY K@DINNU	2,520,698.39		2,520,698.39	2,510,256.52
55590 007_01 CARDIFF ELEMENTARY GEN	3,695,502.50		3,695,502.50	3,687,758.57
55592 007_02 CARDIFF SP RES CAP PROJ	821,602.20		821,602.20	818,088.73
55596 007_04 CARDIFF CAFETERIA	149,411.69		149,411.69	148,858.24
55601 007_09 CARDIFF BLDG	3,401.53		3,401.53	3,387.63
55611 007_19 CARDIFF CAP FAC AB2068	421,138.91		421,138.91	419,443.58
55614 007_22 CARDIFF ENTERPRISE	36,267.02		36,267.02	35,790.08
55624 007_80 CARDIFF SPEC RES FD FOR PO	1,344.43		1,344.43	1,338.94
55626 009_01 CHULA VISTA CITY ELEM GEN	131,816,524.87		131,816,524.87	131,399,813.83
55629 009_02 CHULA VSTA SP RES CAP OUT	1,195,785.00		1,195,785.00	1,195,785.00
55632 009_04 CHULA VISTA CAFETERIA	18,631,590.55		18,631,590.55	18,557,539.03
55635 009_06 CHULA VST CTY EL CHLD CTR	8,183,330.64		8,183,330.64	8,147,956.74
55638 009_09 CHULA VISTA OTHER BLDGING	42,061.68		42,061.68	42,061.58
55647 009_18 CHULA VISTA CAP FAC ACCT	11,608,238.92		11,608,238.92	11,565,747.30
55650 009_23 CH VISTA PUPIL TRANS EQP	0.17		0.17	0.17
55653 009_30 CHULA VISTA DEDCT INS LSS	9,805,160.45		9,805,160.45	9,762,415.90
55655 009_33 CHULA VISTA BLDG MEASVV	39,983,710.13		39,983,710.13	39,813,223.71
55656 009_37 CV DEDUCT PROP INS LOSS	21.97		21.97	21.88
55657 009_37 CHULA VISTA MEAS M BLDG	68,614,160.41		68,614,160.41	68,325,593.61

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55659 009_39_CHTR CHULA VISTA CHART SCH	49,409,752.33		49,409,752.33	49,208,516.55
55665 009_46 CV ELEM STATE SCHOOL FAC	19,332,619.93		19,332,619.93	19,323,470.15
55667 229_62_CHTR CVESD LEARNG CHOICE AC	1,325,503.86		1,325,503.86	1,320,989.36
55669 237_62_CHTR GROSSMONT LEARNG CHOIC	774,647.42		774,647.42	770,249.90
55671 010_01 DEHESA ELEMENTARY GENERAL	1,423,925.12		1,423,925.12	1,422,177.71
55672 010_02 DEHESA SPEC RES CAP PROJ	427.06		427.06	425.31
55673 243_62 CHTR DEHESA CABRILLO PT	9,754,359.71		9,754,359.71	9,742,833.54
55674 010_04 DEHESA CAFETERIA	41,687.45		41,687.45	41,656.71
55675 228_62_CHTR DEHESA PAC COAST ACAD	12,302,620.09		12,302,620.09	12,289,199.81
55676 217_62_CHTR DEHESA CA ACAD SPORTS	9,944,878.26		9,944,878.26	9,904,249.12
55677 010_06 DEHESA CHILD CENTER	280.69		280.69	279.55
55678 213_62_CHTR DEHESA DIEGO HILLS CEN	859.17		859.17	856.67
55682 010_80 DEHESA SPEC RES POSTEMPLOYM	33,262.89		33,262.89	33,127.00
55683 010_19 DEHESA CAP FAC AB2068	39,586.36		39,586.36	39,425.74
55684 010_39_CHTR DEHESA CHARTER SCH FUN	8,576.12		8,576.12	8,541.09
55685 010_42 DEHESA SPEC RES OTHER	443,131.75		443,131.75	441,198.43
55689 010_46 DEHESA ST SCHOOL FACILITY	1,493.03		1,493.03	1,480.78
55691 010_62 DEHESA HTS CHTR SCH ENT FUN	2,380,524.90		2,380,524.90	2,371,826.30
55693 187_62_CHTR DEHESA METHODS CHARTER	21,004,877.25		21,004,877.25	20,933,509.95
55694 188_62_CHTR DEHESA MOSAICA ONLINE	4,534,790.00		4,534,790.00	4,516,263.42
55695 011_01 DEL MAR UNION ELEM GEN	24,903,911.86		24,903,911.86	24,847,445.64
55696 010_33 DEHESA BLDG PROP39-2 MEAS D	655.98		655.98	653.30
55697 010_02 DEHESA SP RES CAP LEASE REV	3,000,000.00		3,000,000.00	3,000,000.00
55698 011_02 DEL MAR SP RES CAP OUT	8,159,208.46		8,159,208.46	8,125,814.71
55701 011_04 DEL MAR UNION CAFETERIA	201,979.29		201,979.29	201,187.38
55706 011_09 DEL MAR USD OTHER BLDG	12,751,197.76		12,751,197.76	12,691,203.50
55710 011_12 DEL MAR UN DEFERRED MAINT	3,490,980.94		3,490,980.94	3,476,718.82
55716 011_19 DEL MAR CAP FAC AB2068	2,485,359.06		2,485,359.06	2,475,452.16
55719 011_20 DEL MAR FOUNDATION TRUST	33,272.12		33,272.12	33,132.15
55720 011_22 DEL MAR ENTERPRISE FUND	5,267,295.23		5,267,295.23	5,248,153.26
55725 011_42 DEL MAR SPEC RES OTHER	2,327,277.39		2,327,277.39	2,317,769.45
55731 011_46 DEL MAR STATE SCH FAC	503.66		503.66	501.60
55734 014_01 ENCINITAS UN ELEM GEN	27,195,197.83		27,195,197.83	27,121,960.28
55735 014_02 ENCINITAS SPECIAL RES CAP	10,294,627.91		10,294,627.91	10,258,753.67
55737 014_04 ENCINITAS UN CAFETERIA	752,417.10		752,417.10	748,580.72
55744 014_16 ENCINITAS	6,478,611.01		6,478,611.01	6,451,455.81
55749 014_19 ENCINITAS CAP FAC AB2068	3,065,101.71		3,065,101.71	3,053,473.55
55753 014_57 ENCINITAS FOUNDATION PERM T	127,848.80		127,848.80	127,326.48
55757 014_31 ENCINITAS BLDG MEAS Z PROP3	53,975,656.89		53,975,656.89	53,745,780.55
55758 014_42 ENCINITAS SPEC RES OTHER	7,765,706.16		7,765,706.16	7,735,709.15
55764 015_01 ESCONDIDO UN ELEM GEN	89,804,754.00		89,804,754.00	89,501,574.36
55767 015_02 ESCONDIDO SP RES CAP OUT	6,495,070.71		6,495,070.71	6,459,936.70
55770 015_04 ESCONDIDO UN CAFETERIA FD	13,109,621.14		13,109,621.14	13,061,596.18
55773 015_06 ESCONDIDO UN ELEM CHL CTR	3,571,880.76		3,571,880.76	3,556,073.51
55776 015_09 ESCONDIDO UN OTHER BLDG	683,459.10		683,459.10	680,666.87
55779 015_10 ESCONDIDO UNION BLDG	213,612.64		213,612.64	212,739.94

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55782 015_12 ESCONDIDO ELEM DEF MAINT	134,882.92		134,882.92	133,580.58
55786 015_19 ESCONDIDO CAP PROJECT SB206	5,744,930.68		5,744,930.68	5,722,242.91
55789 015_57 ESCONDIDO FOUNDATION PERM	14,699.52		14,699.52	14,639.46
55790 015_31 ESCONDIDO BLDNG PROP 39 DS	9,592,395.23		9,592,395.23	9,552,634.37
55797 015_35 ESC SP RES FED REBATE	51,782.83		51,782.83	51,571.28
55800 015_38 ESCONDIDO CAP FAC REDEVEL	10,919,454.01		10,919,454.01	10,885,117.15
55804 015_42 ESCONDIDO SPEC RES OTH C O	652,168.12		652,168.12	649,503.73
55807 015_58 ESCONDIDO CAP PROJ CFD	642,792.11		642,792.11	640,907.18
55809 015_46 ESCONDIDO UN ST SCH FAC	5,362.58		5,362.58	5,340.67
55814 204_62_CHTR ESCONDIDO UN EPIPHANY	139,663.48		139,663.48	139,092.89
55815 016_01 FALLBROOK UNION ELEM GEN	35,250,733.96		35,250,733.96	35,096,722.35
55817 016_06 FALLBROOK UESD CHILD DEV PS	464,105.28		464,105.28	461,974.57
55818 016_04 FALLBROOK UN CAFETERIA	4,781,529.64		4,781,529.64	4,762,710.22
55820 016_80 FALLBROOK SPEC RES POST EMP	42,653.22		42,653.22	42,478.97
55821 016_12 FALLBROOK DEFERRED MAINT	12.03		12.03	11.98
55822 016_02 FALLBROOK SP RSV- CAP PRJ	26,946.88		26,946.88	26,713.76
55824 016_16 FALLBROK HLTH WLF SLF INS	257,012.03		257,012.03	255,962.02
55827 016_18 FALLBROOK UN CAP FAC ACCT	5,891,474.71		5,891,474.71	5,867,880.59
55830 016_23 FALLBROOK PUPIL TRANS E9P	1,074.47		1,074.47	1,064.64
55833 016_42 FALLBROOK UNION	4,977,739.99		4,977,739.99	4,956,385.59
55835 016_46 FALLBROOK ST SCH FACILITY	1,879,763.59		1,879,763.59	1,872,081.17
55839 017_01 JAMUL DULZURA GENERAL	2,299,870.73		2,299,870.73	2,292,682.68
55843 017_02 JAMUL DULZURA SPEC RES CAPI	47,227.32		47,227.32	47,034.37
55845 017_04 JAMUL DULZURA CAFETERIA	662,263.72		662,263.72	659,788.91
55848 017_06 JAMUL DULZURA CHILD DEVEL	2,754.99		2,754.99	2,726.75
55851 017_10 JAMUL DULZURA BLDG	19,839.77		19,839.77	19,784.19
55854 017_12 JAMUL DULZURA DEF MAINT	16,446.79		16,446.79	16,379.60
55857 017_19 JAMUL DLZA CAP FAC AB2068	79,009.11		79,009.11	78,744.30
55864 017_23 JAMUL DULZURA PUPIL TRANS E	9,308.76		9,308.76	9,270.73
55869 017_39_CHTR JAMUL CHARTER SCHOOL F	358,672.69		358,672.69	356,531.01
55872 017_42 JAMUL SPECIAL RES OTHER	477,609.73		477,609.73	475,658.48
55878 018_01 JULIAN UNION ELEM GEN	3,344,221.33		3,344,221.33	3,333,678.33
55882 018_02 JULIAN SPEC RES-CAP PRJ	84,143.34		84,143.34	83,825.52
55884 018_04 JULIAN UNION CAFETERIA	76,715.98		76,715.98	76,466.06
55887 018_12 JULIAN ELEM DEF MAINT	52.29		52.29	52.07
55889 018_17 JULIAN UN OPEB OTH POSTEMP	796,256.98		796,256.98	792,918.31
55890 018_18 JULIAN UN CAP FAC ACCT	5,176.29		5,176.29	5,143.08
55891 018_22 JULIAN UN OTHER ENTERPRISE	1,071,235.19		1,071,235.19	1,066,857.74
55895 239_62_CHTR JULIAN BEST ACAD	5,096,678.86		5,096,678.86	5,078,247.44
55896 018_42 JULIAN UN SPEC RES OTHER	1,407,380.85		1,407,380.85	1,401,631.09
55897 232_62_CHTR JUSD JCS-CEDAR COVE	290,975.62		290,975.62	290,255.04
55898 227_62_CHTR JUSD DIEGO VLY EAST	21.35		21.35	10.58
55900 215_62_CHTR JULIAN UN JCS-MTN OAKS	414,238.39		414,238.39	413,371.14
55904 180_62_CHTR JULIAN UN HARBOR SPRIN	1,739,227.62		1,739,227.62	1,734,642.93
55905 019_01 LAKESIDE UNION ELEM GEN	7,572,783.37		7,572,783.37	7,547,640.59
55908 019_02 LAKESIDE SP RES CAP OUT	766,435.43		766,435.43	762,612.71

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55912 019_04 LAKESIDE CAFETERIA 13-00	3,851,505.21		3,851,505.21	3,835,574.98
55914 019_06 LAKESIDE UN CHILD DEVELOP	3,275,040.04		3,275,040.04	3,261,136.93
55916 019_08 LAKESIDE UN ASB SP REV	36,714.16		36,714.16	36,538.68
55921 019_62 LAKESIDE CH SC ENTERPRISE	1,133,897.91		1,133,897.91	1,129,348.56
55929 019_19 LAKESIDE CAP FAC AB2068	553,828.00		553,828.00	552,195.50
55938 019_23 LAKESIDE PUPIL TRAN EQUIP	1,724.46		1,724.46	1,717.40
55942 019_31 LAKESIDE BLDG PROP 39 AND D	2,928.50		2,928.50	2,916.54
55947 019_42 LAKESIDE SPEC RES OTHER	422,633.12		422,633.12	420,906.48
55956 020_01 LA MESA SPRING VLY EL GEN	40,386,309.73		40,386,309.73	40,259,215.77
55957 020_22 LA MESA SP VLY ENTERPRISE	4,305,149.77		4,305,149.77	4,290,422.46
55958 020_31 LA MESA SV BLDG PROP39	30,190,665.56		30,190,665.56	30,041,580.21
55959 020_02 LA MESA SV SP RES CAP OUT	1,398,172.84		1,398,172.84	1,392,664.83
55962 020_04 LA MESA SPR VLY CAFETERIA	5,497,908.54		5,497,908.54	5,477,420.50
55965 020_06 LA MESA SP VLY EL CHD CTR	4,247,761.37		4,247,761.37	4,229,632.56
55966 020_08 LA MESA SPR VLY ASB SRF	201,329.85		201,329.85	200,568.58
55971 020_19 LA MESA SV CAP FAC AB2068	5,864,198.71		5,864,198.71	5,841,052.38
55972 020_42 LA MESA SV SPECIAL RES CAP	2,168,992.49		2,168,992.49	2,160,136.59
55981 211_62_CHTR LMSV NUA SPARROW	516,466.90		516,466.90	514,839.76
55983 021_01 LEMON GROVE ELEM GEN	13,177,791.14		13,177,791.14	13,122,361.29
55984 021_02 LEMON GROVE SP RSV - CAPITA	90,929.59		90,929.59	87,981.79
55986 021_04 LEMON GROVE CAFETERIA	2,398,046.92		2,398,046.92	2,388,385.58
55989 021_06 LEMON GROVE	1,871,356.91		1,871,356.91	1,863,288.73
55992 021_10 LEMON GROVE BLDG ELEM	0.12		0.12	0.12
55995 021_12 LEMON GROVE ELM DEF MAINT	3,074,844.08		3,074,844.08	3,062,180.12
55996 021_34 LEMON GROVE BLDG MEAS EE PR	1,268,117.55		1,268,117.55	1,265,403.81
55997 021_38 LEMON GROVE BLDG MEAS CC PR	6,785,736.14		6,785,736.14	6,771,121.36
55998 021_18 LEMON GRV CAP FACILITIES	109,175.43		109,175.43	108,720.82
55999 021_80 LEMON GRV SP RES POSTEMPL B	10.89		10.89	10.87
56001 021_19 LEMON GROV CAP FAC AB2068	339,147.28		339,147.28	337,911.21
56002 021_22 LEMON GROVE ENTERPRISE	1,390.57		1,390.57	1,384.89
56004 021_30 LEMON GROVE DEDCT INS LOS	246,666.62		246,666.62	245,746.59
56005 021_31 LEMON GROVE BLDG FD PROP 39	0.23		0.23	0.23
56006 021_42 LEMON GROVE SPEC RES OTHER	2,492,396.94		2,492,396.94	2,482,214.42
56007 021_45 LG ST SCH BLDG LEASE PURC	75.88		75.88	75.88
56008 021_33 LEMON GROVE BLDG FD PROP 39	1,381.30		1,381.30	86.55
56009 021_77 LEMON GROVE BLDG FD PROP 39	11,945,115.21		11,945,115.21	11,879,944.64
56010 021_46 LEMON GROVE SCHL FAC	2,035,231.52		2,035,231.52	2,024,170.83
56013 023_01 NATIONAL ELEMENTARY GEN	19,580,563.31		19,580,563.31	19,513,318.17
56016 023_02 NATIONAL SP RES CAP OUT	181,356.24		181,356.24	180,556.58
56019 023_04 NATIONAL CAFETERIA	2,739,756.29		2,739,756.29	2,725,191.59
56022 023_06 NATIONAL ELEM CHLDRNS CTR	1,569,010.49		1,569,010.49	1,561,926.27
56025 023_12 NATIONAL ELEM DEF MAINT	0.01		0.01	0.01
56031 023_19 NATIONAL CAP FAC AB2068	3,406.50		3,406.50	3,339.37
56032 023_31 2020 NAT BLDG FD PROP 39	12,063,942.50		12,063,942.50	12,006,458.03
56033 023_31 NATIONAL BLDG PROP 39	0.11		0.11	0.11
56034 023_38 NATIONAL CAP FAC REDEVEL	260,536.65		260,536.65	258,995.40

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56040 023_46 NATL SCH DIST ST SCH CAP	16,788.29		16,788.29	16,719.70
56044 023_62_CHTR NATL CHARTER SCH ENTER	3,112,895.93		3,112,895.93	3,101,557.14
56045 199_62_CHTR NATL BEACON CLASSICAL	838.60		838.60	835.18
56070 028_01 RANCHO SANTA FE ELEM GEN	2,520,151.90		2,520,151.90	2,510,829.25
56082 028_18 RCHO STA FE CAP FAC ACCT	61,368.12		61,368.12	61,117.40
56085 028_19 RCH SNT FE CAP FAC AB2068	4,177,349.51		4,177,349.51	4,160,258.70
56088 028_42 RNCHO STA FE SP RES OTHER	6,486,278.33		6,486,278.33	6,463,913.26
56097 034_01 SOLANA BEACH ELEM GEN	22,087,050.38		22,087,050.38	22,033,711.85
56100 034_02 SOLANA BCH SP RES CAP OUT	6,480,859.63		6,480,859.63	6,454,288.22
56103 034_04 SOLANA BEACH CAFETERIA	478,618.71		478,618.71	476,255.25
56106 034_06 SOLANA BEACH CHILD CARE	1,466,368.56		1,466,368.56	1,461,963.42
56109 034_09 SOLANA BCH OTHER BLDG FD	8.81		8.81	8.77
56112 034_12 SOLANA BEACH DEF MAINT	4,915,785.59		4,915,785.59	4,895,627.00
56115 034_16 SOL BCH SELF INSURANCE TR	1,232,143.91		1,232,143.91	1,227,188.64
56118 034_18 SOLANA BEACH CAP FAC ACCT	0.03		0.03	0.03
56121 034_19 SOLANA BCH CAP FAC AB2068	986,215.40		986,215.40	982,118.26
56125 034_32 SOLANA BEACH FOUNDATION SR	1,260,800.90		1,260,800.90	1,255,654.43
56126 034_39 SOLANA BCH BLDG PROP 39	2,321,367.65		2,321,367.65	2,311,613.64
56127 034_42 SOLANA BCH SP RES OTHER	9,273,791.99		9,273,791.99	9,235,767.67
56128 034_80 SOLANA BEACH SPEC RES PE BE	3,633,770.79		3,633,770.79	3,618,872.51
56131 034_46 SOLANA BEACH SCH FAC FD	0.01		0.01	0.01
56133 031_01 SAN PASQUAL UN ELEM GEN	2,591,067.33		2,591,067.33	2,581,413.96
56135 031_42 SAN PASQUAL SP RES OTHER	269,620.99		269,620.99	268,519.47
56136 031_02 SN PASQUAL SP RES CAP OUT	788,443.12		788,443.12	785,221.99
56137 031_04 SAN PASQUAL UN CAFETERIA	263,969.59		263,969.59	262,784.07
56141 031_22 SAN PASQUAL ENTERPRISE FD	368,050.91		368,050.91	366,468.19
56142 031_12 SAN PASQUAL DEF MAINT	781,730.81		781,730.81	778,851.12
56145 031_19 SN PASQUAL CAP FAC AB2068	630,940.19		630,940.19	628,435.30
56154 032_01 SANTEE ELEMENTARY GENERAL	37,159,907.37		37,159,907.37	37,024,515.25
56160 032_04 SANTEE ELEM CAFETERIA	4,519,112.94		4,519,112.94	4,501,527.95
56163 032_06 SANTEE CHILD CARE CENTER	478,842.36		478,842.36	477,085.94
56167 032_DS SANTEE BLDG FUND-PROP 39	0.01		0.01	0.01
56169 032_12 SANTEE ELEM DEF MAINT	193,563.24		193,563.24	192,372.60
56172 032_18 SANTEE CAP FAC ACCT	1,729,103.57		1,729,103.57	1,722,164.81
56173 032_22 SANTEE OTHER ENTERPRISE FUN	2,156,799.75		2,156,799.75	2,149,706.87
56181 032_38 SANTEE CAP FAC REDEVELOP	3,968,598.46		3,968,598.46	3,954,673.31
56185 032_40 SANTEE SPEC RES CAP PROJECT	6,302,850.40		6,302,850.40	6,276,410.89
56187 032_42 SANTEE SPEC RESERVE OTHER	2,965,158.10		2,965,158.10	2,953,043.99
56191 032_46 SANTEE CNTY SCH FACILITIES	8.56		8.56	8.52
56193 033_01 SAN YSIDRO ELEM GEN	15,749,772.38		15,749,772.38	15,730,769.52
56195 033_04 SAN YSIDRO CAFETERIA	2,597,464.89		2,597,464.89	2,586,823.93
56196 033_02 SAN YSIDRO SP RES CAP OUT	6,951,191.56		6,951,191.56	6,922,792.93
56199 033_06 SAN YSIDRO ELEM CHLD CNTR	2,356,944.13		2,356,944.13	2,346,337.00
56202 033_10 SAN YSIDRO ELEM BLDG	0.01		0.01	0.01
56208 033_18 SAN YSIDRO CAP FAC ACCT	10,237,634.06		10,237,634.06	10,195,915.73
56212 033_33 SN YSIDRO BLDG PROP39-2 MEA	32,394,540.57		32,394,540.57	32,230,646.21

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56213 033_31 SN YSIDRO BLDG PROP39 MEAS	36,294,015.83		36,294,015.83	36,144,244.68
56221 033_46 SAN YSIDRO ST SCH FAC	177,100.82		177,100.82	176,377.29
56225 033_59_CFD SAN YSIDRO SD CFD 1	47,700.09		47,700.09	47,508.31
56227 033_54_CFD SAN YSIDRO SD CFD 2	646,716.74		646,716.74	645,603.21
56228 033_55_CFD SAN YSIDRO SD CFD 3	2,108,050.88		2,108,050.88	2,103,693.83
56232 035_01 SOUTH BAY UNION ELEM GEN	48,741,917.92		48,741,917.92	48,548,449.29
56235 035_02 SOUTH BAY SP RES CAP OUT	1,651,733.89		1,651,733.89	1,644,904.51
56238 035_04 SOUTH BAY UN CAFETERIA FD	3,387,929.46		3,387,929.46	3,375,873.63
56241 035_06 SOUTH BAY CHILD CTR	3,127,868.16		3,127,868.16	3,111,922.12
56244 035_10 SOUTH BAY BUILDING	3,411,769.84		3,411,769.84	3,390,560.32
56245 035_38 SOUTH BAY BLDG MEAS PP (PRO	18,517,660.47		18,517,660.47	18,436,561.60
56250 035_19 SOUTH BAY CAP FAC AB2068	1,404,256.18		1,404,256.18	1,398,799.17
56253 035_20 SOUTH BAY FOUNDATION TRST	13,727.88		13,727.88	13,671.80
56254 035_42 SO BAY SPEC RES OTHER	118,730.10		118,730.10	118,245.04
56255 035_39 SOUTH BAY CHARTER SCHOOL	17,077,749.30		17,077,749.30	17,013,077.43
56258 035_81 IMPERIALL BEACH CHTR SCH	4,015,690.03		4,015,690.03	4,001,038.67
56259 035_46 SOUTH BAY UN ST SCH FAC	101,872.44		101,872.44	101,456.24
56261 035_80 SO BAY SPEC RES FOR POSTEMP	162,183.56		162,183.56	161,520.97
56262 036_01 SPENCER VALLEY ELEM GEN	6,003,283.72		6,003,283.72	5,974,907.48
56263 036_02 SPENCER VLY SP RES CAP PROJ	18,481.64		18,481.64	18,241.97
56264 036_22 SPENCER VLY ENTERPRISE FD	12,897.44		12,897.44	12,844.00
56268 036_42 SPENCER VLY SPC RES OTHER	3,848,975.22		3,848,975.22	3,833,248.63
56274 037_01 VALLECITOS ELEM GEN	2,029,803.20		2,029,803.20	2,019,627.31
56280 037_04 VALLECITOS CAFETERIA	83,259.61		83,259.61	82,954.06
56283 037_06 VALLECITOS CHILD DEVELOP	19,984.42		19,984.42	19,902.78
56289 037_18 VALLECITOS CAP FAC ACCT	62,785.53		62,785.53	62,548.17
56295 037_42 VALLECITOS SPEC RES OTHER	618,854.41		618,854.41	616,326.12
56297 037_46 VALLECITOS CO SCH FAC	35,935.58		35,935.58	35,788.74
56700 001_DS ALPINE UNION 1997A	13,478,347.04	13,457,895.00	20,452.04	20,368.48
56701 004_DS BONSALL UN ELEM ELEC 2005 S	12.84		12.84	12.79
56703 001_DS ALPINE ELEM 1999B	15,298,031.84	14,382,756.25	915,275.59	911,584.08
56705 006_DS CAJON VALLEY DS 2000A	12,065,554.98	12,065,554.98		
56706 007_DS CARDIFF SCH DIST 2000A	21,733,922.54	21,375,350.00	358,572.54	357,414.89
56707 006_DS CAJON VALLEY DEBT SERV 2000	37,004,125.02	37,004,125.02		
56708 006_DS CAJON VALLEY ELEM DS2000C	26,730,491.25	26,730,491.25		
56710 009_DS CHULA VISTA ELEM 1998G DS	25,802,022.50	25,802,022.50		
56711 006_DS CAJON VALLEY ELEM DS2000D	(354,068.90)	(354,068.90)		
56712 009_DS CHULA VISTA ELEM 1999A	31,757,645.00	31,757,645.00		
56713 009_DS CHULA VISTA DS 1998E	17,304,000.13	17,304,000.13		
56714 009_DS CHULA VISTA ELEM 1998F DS	22,435,312.50	22,435,312.50		
56715 009_DS CH VISTA ELEM 2000B 1998	14,550,276.87	14,550,276.87		
56716 009_DS CHULA VISTA DS 1998C EL	10,706,955.00	10,706,955.00		
56717 009_DS CHULA VISTA DS 1998D	15,837,411.25	15,837,411.25		
56719 009_DS CHULA VISTA ELEM 2005 REFUN	(504,792.13)	(504,792.13)		
56720 006_DS CAJON VALLEY ELEM DS 2008A	9.22		9.22	9.18
56722 004_DS BONSALL USD 2005 SERIES 200	0.13		0.13	0.13

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56725 006_DS CAJON VALLEY 2000 ELEC 2010	1.03		1.01	1.02
56727 014_DS ENCINITAS ELEM 1996A GDB	60,150,023.53	60,150,000.00	23.53	20.53
56728 009_DS CHULA VISTA ELEM 2010 REF	309.44		309.44	269.17
56731 014_DS ENCINITAS USD 2010 ELEC 201	1,154,132.28		1,154,132.28	1,151,648.58
56732 006_DS CAJON VALLEY USD 2011 QSCB	706,747.73		706,747.73	704,431.18
56734 006_DS CAJON VALLEY USD 2011 REFUN	375,015.09		375,015.09	373,902.96
56735 009_DS CHULA VISTA ELEM 2012 REF	1,265,344.52		1,265,344.52	1,262,799.22
56737 006_DS CAJON VALLEY ELEM 2011C 200	3,024.71		3,024.71	2,641.43
56738 014_DS ENCINITAS USD 2010 ELEC 201	79,712.19		79,712.19	79,267.26
56740 009_DS CHULA VISTA ELEM SFID 2012A	3,109.97		3,109.97	2,715.96
56742 015_DS ESCONDIDO ELEM REF1996A/200	20,065,843.78	20,065,843.78		
56743 015_DS ESCONDIDO ELEM 2002A REF	80,687,255.56	80,682,612.50	4,643.06	4,623.04
56744 016_DS FALLBROOK ELEM 2004C	7,821,158.03	7,816,904.96	4,253.07	4,246.91
56746 016_DS FALLBROOK UNION ELEM 2003 A	40,416,314.91	39,125,832.05	1,290,482.86	1,289,482.63
56747 016_DS FALLBROOK ELEM 2003B	10,569,399.02	9,903,311.34	666,087.68	664,629.04
56749 016_DS FALLBROOK UN ELEM ELEC 2002	88,654.58	(21,342.29)	109,996.87	109,740.90
56750 016_DS FALLBROOK UN ELEM 2010A REF	87.15		87.15	75.86
56752 016_DS FALLBROOK UN ELEM 2012 REF	1,054,334.40		1,054,334.40	1,051,031.45
56753 009_DS CHULA VISTA ELEM 2013 REF	616,386.72		616,386.72	615,157.58
56754 017_DS JAMUL LAS FLORES 1976C	807,880.00	807,880.00		
56755 006_DS CAJON VALLEY USD 2014 REF B	530,455.29		530,455.29	528,382.60
56756 021_DS LEMON GROVE ELEC 2008B	2,512.65		2,512.65	2,502.39
56757 017_DS JAMUL DULZURA ELEM 1995A	5,877,577.50	5,877,577.50		
56758 017_DS JAMUL ELEM 2004A	7,843,139.30	7,084,481.25	758,658.05	756,184.57
56759 021_DS_LEMON GROVE ELEC 2008C	119.38		119.38	103.85
56760 017_DS JAMUL 1998A	5,090,472.88	5,087,016.25	3,456.63	3,018.63
56761 020_DS LA MESA SPRING VALLEY DS 20	55,086,637.86	53,946,420.25	1,140,217.61	1,139,382.95
56762 020_DS LA MESA SPRING VALLEY 2002B	37,978,867.32	34,550,000.00	3,428,867.32	3,424,028.35
56763 021_DS LEMON GROVE DS 1999A ELEM	11,843,487.60	11,719,546.25	123,941.35	123,435.84
56764 021_DS LEMON GROVE DS 1998B EL	7,778,699.54	7,061,520.00	717,179.54	713,042.64
56765 021_DS LEMON GROVE DS 1998C ELEM	8,384,051.34	7,193,628.40	1,190,422.94	1,189,154.93
56767 021_DS LEMON GROVE DS 2008A	18.92		18.92	18.84
56768 028_DS RANCHO SANTA FE 2004B	1,717,938.28	1,717,938.28		
56769 028_DS RANCHO SANTA FE DS 1991A	322,973.12	322,973.12		
56770 028_DS RANCHO SANTA FE 2004A	4,444,251.05	4,394,178.23	50,072.82	49,870.62
56771 020_DS RANCHO SANTA FE 2008A	321,094.42		321,094.42	320,541.08
56773 028_DS RANCHO SANTA FE 2008B	64.23		64.23	63.97
56774 009_DS CHULA VISTA ELEM SFID 2012B	399,242.50		399,242.50	398,365.47
56776 006_DS CAJON VALLEY USD 2012A	2,763.68		2,763.68	2,413.26
56779 032_DS SANTEE SCHOOL DISTRICT 2006	22,255.97		22,255.97	22,230.42
56780 032_DS SANTEE SCHOOL DIST DS 2006D	2,490.35		2,490.35	2,480.18
56781 031_DS SAN PASQUAL DS 1999A ELEM	2,664,785.94	2,613,455.00	51,330.94	51,121.23
56782 032_DS SANTEE SCHOOL DIST DS 2006B	22.77		22.77	22.67
56783 032_DS SANTEE SCHOOL DIST DS 2006C	233,498.69		233,498.69	233,044.38
56786 033_DS SAN YSIDRO 1997D	58,397,091.17	55,130,818.75	3,266,272.42	3,260,369.33
56787 033_DS SAN YSIDRO ELEM 1997A	12,860,180.03	12,860,180.03		

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
56788 033_DS SAN YSIDRO ELEM 1997B	16,045,278.20	16,045,278.20		
56789 033_DS SAN YSIDRO 1997C	25,938,923.75	25,938,923.75		
56791 033_DS SAN YSIDRO 1997E	1,763,350.34		1,763,350.34	1,762,061.79
56792 033_DS SAN YSIDRO 1997F	2,690.69		2,690.69	2,679.69
56793 035_DS SOUTH BAY 1997A GOB	14,832,413.34	14,830,888.75	1,524.59	1,330.67
56794 035_DS SOUTH BAY USD 2008A	8.10		8.10	8.06
56795 033_DS SAN YSIDRO 1997G	2,191.28		2,191.28	2,182.33
56797 019_DS LAKESIDE USD 2008A	1,256,465.52		1,256,465.52	1,254,701.68
56798 019_DS LAKESIDE USD 2008B	1,730.73		1,730.73	1,723.66
56799 010_DS DEHESA SCH DIST 2010A	50,393.30		50,393.30	50,305.94
56800 035_DS SOUTH BAY USD 2012A	2,650.98		2,650.98	2,314.97
56801 010_DS DEHESA SCH DIST 2012A	39,960.96		39,960.96	39,883.70
56802 020_DS LA MESA SPRING VALLEY SD 20	2.94		2.94	2.92
56803 020_DS LA MESA SPRING VALLEY SD 20	34.15		34.15	34.01
56804 019_DS LAKESIDE USD 2014A	1.56		1.56	1.55
56805 033_DS SAN YSIDRO 2012 REF	1,203,506.64		1,203,506.64	1,199,755.95
56806 006_DS CAJON VALLEY USD 2012C	503,668.85		503,668.85	502,304.77
56807 023_DS NATIONAL SCH DIST 2014A	421,571.42		421,571.42	420,283.18
56808 033_DS SAN YSIDRO 2015 REF	1,039,389.99		1,039,389.99	830,724.08
56809 021_DS LEMON GROVE SD 2014A	158,493.64		158,493.64	158,082.01
56810 021_DS LEMON GROVE SD 2014B	1.33		1.33	1.32
56811 015_DS ESCONDIDO USD 2014A	715,122.82		715,122.82	713,836.63
56812 019_DS LAKESIDE USD 2015A REF	95,817.54		95,817.54	95,481.30
56813 006_DS CAJON VALLEY USD 2012D	457,623.51		457,623.51	456,346.39
56814 028_DS RANCHO SANTA FE SD 2015 REF	1,991,722.37		1,991,722.37	1,987,552.97
56815 014_DS ENCINITAS USD 2010 ELEC 201	98,615.13		98,615.13	98,237.66
56816 017_DS JAMUL DULZURA USD 1995 ELEC	170,145.57		170,145.57	169,803.96
56817 032_DS SANTEE SCHOOL DIST 2015 REF	820,625.26		820,625.26	818,079.11
56818 032_DS SANTEE SCHOOL DIST 2016A RE	240,028.41		240,028.41	239,604.68
56819 006_DS CAJON VALLEY USD 2016 REF	1,845,592.56		1,845,592.56	1,841,716.35
56820 035_DS SOUTH BAY USD 2016 REF	894,258.61		894,258.61	892,257.10
56821 035_DS SOUTH BAY USD 2008B	1,199,925.84		1,199,925.84	1,199,684.20
56822 035_DS SOUTH BAY USD 2012B	264,228.85		264,228.85	263,845.20
56823 023_DS NATIONAL SCH DIST 2014B	125,253.33		125,253.33	124,799.30
56824 019_DS LAKESIDE USD 2016 REF	252,776.50		252,776.50	251,788.55
56825 009_DS CHULA VISTA ELEM SFID 1 201	792,950.38		792,950.38	790,411.02
56826 034_DS SOLANA BCH SFID 2016-1	1,060,248.32		1,060,248.32	1,057,765.63
56827 007_DS CARDIFF SCH DIST 2016A	145,399.00		145,399.00	144,798.87
56828 006_DS CAJON VALLEY USD 2016A	1.20		1.20	1.19
56829 015_DS ESCONDIDO USD 2017 REF	3,649,919.41		3,649,919.41	3,642,929.70
56830 014_DS ENCINITAS USD 2010 ELEC 201	684,715.69		684,715.69	683,642.96
56831 021_DS LEMON GROVE SD 2014D ED-TEC	0.64		0.64	0.63
56832 021_DS LEMON GROVE SD 2014C	217,315.39		217,315.39	216,747.99
56834 032_DS SANTEE SCHOOL DIST 2017 REF	404,823.67		404,823.67	403,679.70
56835 006_DS CAJON VALLEY USD 2012E	484,829.11		484,829.11	483,664.40
56836 015_DS ESCONDIDO USD 2014B	611,187.54		611,187.54	608,796.44

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
56837 019_DS LAKESIDE USD 2014B	245,913.68		245,913.68	245,066.76
56838 064_DS OCEANSIDE USD 2018REF PROP	182.17		182.17	158.42
56839 064_DS OCEANSIDE USD 2018REF PROP	268,987.26		268,987.26	267,914.21
56840 007_DS CARDIFF SCH DIST 2016B	148,464.56		148,464.56	148,050.54
56841 034_DS SOLANA BCH SFID 2016B	1,141,254.82		1,141,254.82	1,138,663.60
56842 021_DS LEMON GROVE SD 2019 REF	242,652.38		242,652.38	242,064.20
56843 011_DS DEL MAR 2018ELEC 2019SER MM	759,100.37		759,100.37	757,251.51
56844 009_DS CHULA VISTA 2019 BAN VV	2,004.34		2,004.34	1,996.15
56845 006_DS CAJON VLY 2016B MEAS EE	12,867.34		12,867.34	11,239.27
56846 032_DS SANTEE MEAS S SER 2019	918,682.40		918,682.40	916,528.62
56847 035_DS S BAY MEAS NN 2019 BAN	3,477.65		3,477.65	3,463.44
56848 006_DS CAJON VLY USD 2020 REF	1,211,853.03		1,211,853.03	1,209,163.93
56849 050_DS SAN DIEGO USD 2020 REF	234,496.84		234,496.84	233,038.95
56850 015_DS ESCONDIDO ELEM PROP E 2014C	421,183.56		421,183.56	420,229.45
56851 009_DS CHULA VISTA MEAS M 2020A	3,456,267.21		3,456,267.21	3,451,601.36
56852 014_DS ENCINITAS 2020 REF SER A	371,636.47		371,636.47	371,095.29
56853 014_DS ENCINITAS 2020 REF SER B	177,920.81		177,920.81	177,559.96
56854 019_DS LAKESIDE USD 2021C	260,956.77		260,956.77	260,288.46
56855 033_DS SAN YSIDRO MEAS U 2020A	234,571.00		234,571.00	233,618.82
56856 033_DS SAN YSIDRO MEAS T 2020A	221,598.55		221,598.55	220,937.35
56857 023_DS NATIONAL ELEM 2016A	76,616.37		76,616.37	76,201.69
56858 015_DS ESCONDIDO ELEM 2021 REF	565,678.05		565,678.05	563,904.81
56859 020_DS LA MESA SPRNG VLY 2020A	136,490.94		136,490.94	135,514.90
56860 015_DS ESCONDIDO UN ESD 2014D	281,709.63		281,709.63	280,936.26
56861 010_DS DEHESA ESD 2012B	3,301.97		3,301.97	3,285.83
56862 010_DS DEHESA ESD 2022A REF	26,995.28		26,995.28	26,877.92
56863 010_DS DEHESA ESD 2022B REF	14,562.82		14,562.82	14,490.41
56864 010_DS DEHESA ESD 2022C REF	6,422.92		6,422.92	6,404.33
56865 015_DS ESCONDIDO ESD 2014E	482,096.39		482,096.39	480,501.11
56866 011_DS DEL MAR ESD 2022B	732,709.08		732,709.08	729,731.55
56867 021_DS LEMON GROVE ESD 2022 REF	274,229.89		274,229.89	273,799.39
56868 021_DS LEMON GROVE ESD 2022A	135,599.32		135,599.32	134,615.60
56869 023_DS NATIONAL ESD 2016B	95,326.54		95,326.54	94,851.25
56870 035_DS SOUTH BAY USD 2018A	102,644.35		102,644.35	101,865.53
56871 035_DS SOUTH BAY ESD 2008C	27,323.95		27,323.95	26,999.74
56872 035_DS SOUTH BAY ESD 2023 REF	575,827.27		575,827.27	574,435.35
56873 035_DS SOUTH BAY USD 2024A	1,216,318.43		1,216,318.43	1,213,124.98
56874 011_DS DEL MAR USD 2024C	1,018,373.51		1,018,373.51	1,016,278.79
56875 006_DS CAJON VALLEY ESD 2022REF	2,344,673.74		2,344,673.74	2,341,288.82
56876 006_DS CAJON VALLEY ESD 2023REF	2,186,215.26		2,186,215.26	2,178,896.30
56877 033_DS SAN YSIDRO MEAS U 2020B	338,925.64		338,925.64	336,946.86
56878 033_DS SAN YSIDRO MEAS T 2020B	346,244.66		346,244.66	344,223.83
56879 033_DS SAN YSIDRO ESD 2024 REF	144,088.61		144,088.61	142,828.15
56880 020_DS LA MESA-SV ESD 2020B	494,122.40		494,122.40	491,569.68
56881 006_DS CAJON VALLEY ESD 2024REF	742,599.53		742,599.53	741,293.06
56882 020_DS LA MESA-SV ESD 2020C	255,377.33		255,377.33	253,698.24

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
56884 023_DS NATIONAL ESD 2016C	1,482,924.14		1,482,924.14	1,475,988.62
56886 032_DS SANTEE ESD 2025A REF	1,025,335.53		1,025,335.53	1,024,214.34
56888 014_DS ENCINITAS ESD 2025A	4,128,921.50		4,128,921.50	4,115,949.68
56890 033_DS SAN YSIDRO ESD 2025A REF	57,970.06	205,074.43	(147,104.37)	57,222.88
56891 033_DS SAN YSIDRO MEAS T 2020C	125,982.67		125,982.67	123,804.08
56892 033_DS SAN YSIDRO MEAS U 2020C	115,232.95		115,232.95	113,226.59
56895 066_DS WARNER USD 2025A	217,643.19		217,643.19	217,274.25
56898 021_DS LEMON GROVE ESD 2024A MEAS	952,863.93		952,863.93	950,278.32
56899 021_DS LEMON GROVE ESD 2024A MEAS	1,180,196.37		1,180,196.37	1,177,610.76
56900 021_DS LEMON GROVE ESD 2022B MEAS	1,203,351.47		1,203,351.47	1,198,524.82
56910 028_DS RANCHO SANTA FE 2025 REF	150,400.00		150,400.00	150,400.00
57000 040_01 ESCONDIDO UNION HIGH GEN	55,444,998.39		55,444,998.39	55,241,799.86
57003 040_02 ESCONDIDO SP RES CAP OUT	8,649,176.81		8,649,176.81	8,613,794.19
57006 040_04 ESCONDIDO HI CAFETERIA	5,809,039.67		5,809,039.67	5,785,999.35
57018 040_12 ESCONDIDO HI DEF MAINT	77,645.81		77,645.81	77,329.43
57022 040_17 ESCONDIDO HI OTHER POST EMP	15,273,740.82		15,273,740.82	15,211,340.97
57027 040_19 ESCONDIDO CAP FAC AB2068	40,119,827.10		40,119,827.10	39,964,287.73
57033 040_30 ESCONDIDO DEDUCT INS LOSS	211,379.49		211,379.49	210,515.91
57036 040_40 ESCONDIDO UN HI ADULT ED	729,320.54		729,320.54	726,711.42
57042 040_46 ESCONDIDO HI ST CAP FAC	19,767,286.85		19,767,286.85	19,689,619.67
57048 041_01 FALLBROOK UNION HIGH GEN	11,643,806.01		11,643,806.01	11,594,313.87
57051 041_02 FALLBROOK SP RES CAP OUT	3,636,746.83		3,636,746.83	3,621,889.14
57054 041_04 FALLBROOK HI CAFETERIA	2,792,195.05		2,792,195.05	2,779,656.07
57056 041_09 FALLBROOK UHSD BLDG	3,637,286.55		3,637,286.55	3,617,800.70
57061 FALLBROOK UN HI SPEC RESERVE	15.30		15.30	15.23
57066 041_19 FALLBROOK CAP FAC AB2068	12,998.65		12,998.65	12,924.09
57078 042_01 GROSSMONT UNION HIGH GEN	79,124,535.37		79,124,535.37	78,893,457.79
57079 042_02 GROSSMONT SP RES CAP-BASE R	3,564,042.94		3,564,042.94	3,554,522.28
57080 042_02 SP RES CAP-LEASE REV B	5,697,794.60		5,697,794.60	5,673,355.29
57081 042_02 GROSSMONT SP RES CAP OUT	5,144,411.72		5,144,411.72	5,123,887.13
57082 042_04 GROSSMONT UN HI CAFETERIA	6,124,330.74		6,124,330.74	6,100,017.92
57085 042_09 GROSSMONT HI SCH BLDG PROP	26,198.47		26,198.47	17,076.50
57086 042_10 GROSSMONT UHSD BLDG MEASURE	888.57		888.57	506.21
57090 042_16 GROSMONT HLTH WLF SLF INS	2,120,558.60		2,120,558.60	2,112,475.44
57094 042_17 GROSSMONT HI OTHER POST EMP	8,224,230.06		8,224,230.06	8,192,495.69
57096 042_19 GROSSMONT CAP FAC AB2068	3,578,206.75		3,578,206.75	3,561,107.26
57114 042_40 GROSSMONT UN HI ADULT ED	4,732,501.06		4,732,501.06	4,717,994.85
57123 042_46 GROSSMONT HI ST CAP FAC	22,726,583.14		22,726,583.14	22,630,663.15
57128 100_39 HELIX CHARTER SCHOOL	12,232,659.20		12,232,659.20	12,170,901.69
57129 043_01 JULIAN UNION HIGH GENERAL	652,061.48		652,061.48	649,979.96
57133 043_02 JULIAN SP RES CAP PROJ	3,658.07		3,658.07	3,643.13
57144 043_19 JULIAN CAP FAC AB2068	225,410.46		225,410.46	224,502.27
57148 043_42 JULIAN HI SPEC RESRV OTHER	432.19		432.19	430.42
57152 043_80 JULIAN SPEC RES POST EMPL	591.72		591.72	589.30
57156 045_01 SAN DIEGUITO UN HI GEN	42,000,779.95		42,000,779.95	41,898,344.62
57159 045_02 SDUHSD SPEC RES CAP PROJS	6,430,300.24		6,430,300.24	6,397,304.86

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
57162 045_04 SAN DIEGUITO HIGH	5,155,488.73		5,155,488.73	5,137,376.58
57164 045_09 SAN DIEGUITO BUILDING OTHER	4,242.29		4,242.29	4,224.96
57166 045_12 SAN DIEGUITO UHSD DEF MAINT	1,278,061.25		1,278,061.25	1,270,649.94
57171 045_18 SAN DIEGUITO CAP FAC ACCT	133,494.57		133,494.57	132,940.71
57174 045_19 SN DIEGUITO CAP FAC AB2068	3,636,237.02		3,636,237.02	3,622,857.66
57180 045_30 SAN DIEGUITO-DED INS LOSS	158,391.60		158,391.60	157,635.87
57181 045_31 SAN DIEGUITO BLDG FD PROP 3	32,415,534.50		32,415,534.50	32,272,396.09
57192 045_48 SN DIEGUITO ST SCH FAC HI	129,057.94		129,057.94	128,150.02
57197 208_62_CHTR SCHOLARSHIP PREP OCEAN	833,514.00		833,514.00	830,633.81
57198 046_01 SWEETWATER UNION HI GEN	406,346,638.25		406,346,638.25	404,812,353.23
57201 046_02 SWEETWATER SP RES CAP OUT	10,824,587.59		10,824,587.59	10,784,872.78
57204 046_04 SWEETWATER CAFETERIA	24,216,134.12		24,216,134.12	24,118,207.70
57205 046_10 SWEETWATER UNION HI BLD	185,319,915.42		185,319,915.42	184,447,071.51
57207 046_12 SWEETWATER HI DEF MAINT	1,475,286.16		1,475,286.16	1,468,766.23
57209 046_SWEETWATER BAN 2013	942.91		942.91	939.06
57210 046_19 SWEETWATER CAP FAC AB2068	11,252,776.93		11,252,776.93	11,207,811.10
57213 046_20 SWEETWATER FOUNDATION TR	15,166.09		15,166.09	15,104.13
57216 046_21 SWEETWATER FOUNDATION TR	395.90		395.90	394.28
57222 046_40 SWEETWATER UN HI ADULT ED	15,002,463.49		15,002,463.49	14,938,370.53
57228 046_46 SWEETWATER STATE SCH FAC	31,316,992.09		31,316,992.09	31,188,057.66
57229 197_62_CHTR SWEETWATER STEPHEN W H	22,989,101.44		22,989,101.44	22,901,261.92
57520 040_DS ESCONDIDO HIGH 1996A	80,017,408.22	80,017,405.00	3.22	2.81
57521 040_DS ESCONDIDO UN HI 2008 ELEC 2	5,272,210.78		5,272,210.78	5,265,065.07
57522 040_DS ESCONDIDO UN HI 2008 ELEC 2	562,361.87		562,361.87	560,065.86
57523 040_DS ESCONDIDO UHSD 2008C	232,507.19		232,507.19	232,070.11
57530 041_DS FALLBROOK HS 1998REF 94	11,220,357.53	11,220,357.53		
57531 042_DS GROSSMONT UNION HIGH 2004	108,165,799.55	104,247,343.75	3,918,455.80	3,912,683.95
57532 042_DS GROSSMONT UNION HIGH 2006	9,149,946.08		9,149,946.08	9,138,917.87
57533 042_DS GROSSMONT UNION HIGH 2008	3,788,549.29		3,788,549.29	3,783,374.32
57534 042_DS GROSSMONT UNION HIGH 2008A	6.37		6.37	6.34
57535 042_DS GROSSMONT UNION HIGH ELEC 2	8.77		8.77	8.73
57536 042_DS GROSSMONT UNION HIGH ELEC 2	27.56		27.56	27.45
57537 042_DS GROSSMONT UNION HIGH ELEC 2	1,814,172.52		1,814,172.52	1,806,974.91
57538 042_DS GROSSMONT UHSD 2004ELEC 201	0.11		0.11	0.09
57540 043_DS JULIAN UNION HS 1996A	4,163,273.96	4,163,228.13	45.83	45.64
57541 042_DS GROSSMONT UHSD 2012 REF	38,985.90		38,985.90	34,045.97
57542 043_DS JULIAN UHSD 2010ELEC 2013A	189,029.48		189,029.48	188,647.91
57543 042_DS GROSSMONT UHSD 2013 2008E	3.30		3.30	3.28
57544 042_DS GROSSMONT UHSD 2015 2008F P	464,289.46		464,289.46	462,783.09
57545 042_DS GROSSMONT UHSD 2015 REF	128,902.37		128,902.37	127,155.20
57546 042_DS GROSSMONT UHSD 2016 REF	2,345,969.31		2,345,969.31	2,341,711.41
57547 042_DS GROSSMONT UHSD SINKING DEP	2,733,790.81		2,733,790.81	2,722,770.03
57548 042_DS GROSSMONT UHSD 2016B REF	905,267.71		905,267.71	900,880.70
57549 042_DS GROSSMONT UHSD ELEC 2008 20	821,571.60		821,571.60	819,893.66
57551 045_DS SAN DIEGUITO UHSD 2012	1,079,017.72		1,079,017.72	1,074,015.95
57552 045_DS SAN DIEGUITO UHSD 2012B-1	0.01		0.01	0.01

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
57553 045_DS SAN DIEGUITO UHSD 2012B-2	741,314.18		741,314.18	739,380.08
57554 045_DS SAN DIEGUITO UHSD 2012C-1	0.08		0.08	0.08
57555 045_DS SAN DIEGUITO UHSD 2012C-2	1,910,957.34		1,910,957.34	1,907,091.84
57556 042_DS GROSSMONT UHSD ELEC 2016 20	782,831.80		782,831.80	780,408.75
57557 042_DS GROSSMONT UHSD 2008 2017H-1	1.85		1.85	1.84
57558 042_DS GROSSMONT UHSD 2008 2017H-2	351,118.64		351,118.64	350,483.61
57559 046_DS SWEETWATER UNION DS 200	48,180,071.40	47,252,976.90	927,094.50	924,120.73
57561 046_DS SWEETWATER UNION DS 2000B	89,124,555.06	89,124,555.06		
57562 046_DS SWEETWATER UN HIGH 2000C	199,775,677.08	196,054,159.41	3,721,517.67	3,709,813.53
57563 046_DS SWEETWATER UNION HIGH 2008A	6.91		6.91	6.88
57564 046_DS SWEETWATER UHSD 2014 REF BO	2,663,393.54		2,663,393.54	2,655,064.03
57565 046_DS SWEETWATER UHSD 2016 REF BO	1,858,687.78		1,858,687.78	1,848,283.11
57566 046_DS SWEETWATER UHSD 2006 ELEC 2	3,796,176.64		3,796,176.64	3,787,700.03
57567 041_DS FALLBROOK UNION HIGH 2017A	220,976.74		220,976.74	220,271.94
57568 046_DS SWEETWATER UHSD 2006 2018C	210,674.61		210,674.61	209,498.40
57569 061_DS POWAY SFID2002-1 2019REF	4,647,598.51		4,647,598.51	4,638,476.22
57570 061_DS POWAY USD 2008B	14,333.29		14,333.29	14,274.73
57571 061_DS POWAY USD SFID 2002-1 2011	90.19		90.19	84.92
57572 061_DS POWAY USD SFID 2002-1B 2014	3,431,396.12		3,431,396.12	3,420,702.73
57574 042_DS GROSSMONT UHSD 2017 REF	853,227.83		853,227.83	851,618.99
57575 045_DS SAN DIEGUITO UHSD 2012D-1	0.46		0.46	0.46
57576 045_DS SAN DIEGUITO UHSD 2012D-2	137,814.82		137,814.82	137,104.36
57577 042_DS GROSSMT UHSD 2016 2018B	635,701.75		635,701.75	633,409.12
57578 042_DS GROSSMT 2016 2019C MEAS BB	481,684.61		481,684.61	479,926.44
57579 042_DS GROSSMT 2008 2019I PROP U	204,629.58		204,629.58	204,083.10
57580 042_DS GROSSMT PROP U 2020 REF	370,861.44		370,861.44	369,019.53
57581 045_DS SAN DIEGUITO UHSD 2020 REF	6,103,545.69		6,103,545.69	6,091,555.30
57582 041_DS FALLBROOK UHSD 2020 B	168,435.65		168,435.65	167,835.76
57583 042_DS GROSSMT 2008 PROP U 2020J	206,923.22		206,923.22	206,505.82
57584 042_DS GROSSMONT UHSD 2021K	3,300.04		3,300.04	3,275.06
57585 045_DS SAN DIEGUITO UHSD 2021 REF	458,806.23		458,806.23	457,622.77
57586 045_DS SAN DIEGUITO UHSD 2021E-1	10,101.48		10,101.48	8,823.55
57587 045_DS SAN DIEGUITO UHSD 2021E-2	614,045.80		614,045.80	612,216.39
57588 041_DS FALLBROOK UHSD 2022C	566,824.65		566,824.65	564,740.67
57589 042_DS GROSSMONT UHSD 2022L	291,413.60		291,413.60	290,375.48
57590 046_DS SWEETWATER UHSD 2022A	1,830,863.15		1,830,863.15	1,818,851.96
57591 046_DS SWEETWATER USHD 2022D	1,014,737.58		1,014,737.58	1,013,182.56
57592 046_DS SWEETWATER UHSD 2024 REF	6,820,013.10		6,820,013.10	6,810,859.99
57593 046_DS SWEETWATER UHSD 2025A-1	13,375.74		13,375.74	13,329.31
57594 046_DS SWEETWATER UHSD 2025A-2	9,547,662.68		9,547,662.68	9,540,099.41
57595 042_DS GROSSMONT UHSD 2024A REF	331,524.31		331,524.31	329,672.96
57596 042_DS GROSSMONT UHSD 2024B REF	160,987.14		160,987.14	160,832.68
57598 045_DS SAN DIEGUITO UHSD 2025 REF	362,501.18		362,501.18	360,832.05
57599 046_DS SWEETWATER UHSD 2025A-3	592,557.03		592,557.03	592,030.01
57600 012_01_CHTR GENFUND LITERACY 1ST C	17,718,840.86		17,718,840.86	17,646,368.19
57605 027_01_CHTR SUN VALLEY CHARTER SCH	5,432.53		5,432.53	5,410.33

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57614 022_39_CHTR JULIAN CHARTER SCHOOL	269,030.20		269,030.20	268,130.17
57615 084_01_CHTR COASTAL ACADEMY CHARTE	3,229,266.20		3,229,266.20	3,217,624.84
57616 100_01 SCH OF BUSINESS AND TECHNLG	14.15		14.15	14.09
57618 027_62_CHTR SUN VALLEY	25,068.48		25,068.48	24,966.07
57619 073_62_CHTR GUAJOME PARK ACADEMY E	22,316,247.05		22,316,247.05	22,223,414.27
57625 095_01_CHTR BALLANTYNE CHRTR GN FU	6,046,252.51		6,046,252.51	6,023,208.69
57626 156_62 ALL TRIBES ELEM CHARTER	410,674.50		410,674.50	409,460.22
57627 149_11 EJE MIDDLE ACDMY CHRTR SCH	1,139,937.54		1,139,937.54	1,135,144.05
57628 157_62 MAAC COMMUNITY CHARTER	1,040,581.20		1,040,581.20	1,032,880.91
57630 096_01_CHTR BAYSHORE PREP CHARTER	166.24		166.24	166.24
57632 148_62 LEONARDO DAVINCI HLTH SC CH	698,992.82		698,992.82	696,428.26
57636 233_62_CHTR SDCOE JCS-MANZANITA	388,293.76		388,293.76	387,076.21
57637 230_62_CHTR SDCOE CLASS AC VISTA	1,468,542.61		1,468,542.61	1,463,905.66
57638 224_62_CHTR SDCOE COMM MONTESSORI	2,671,997.07		2,671,997.07	2,663,876.67
57639 225_62_CHTR SDCOE DIMENSIONS COLLA	2,789,057.28		2,789,057.28	2,780,422.40
57640 094_62_CHTR CA VIRTUAL ACADEMY AT	4,570,378.42		4,570,378.42	4,557,853.26
57641 167_62_ CHTR CA VIRTUAL AT SANTA Y	175,129.92		175,129.92	174,133.64
57645 221_62_CHTR SBE COLL PREP MID LM S	372,101.91		372,101.91	371,529.00
57647 222_62_CHTR SBE VISTA SPRINGS	1,602,398.22		1,602,398.22	1,597,686.09
57648 223_62_CHTR SDCOE PACIFIC SPRINGS	429,936.56		429,936.56	425,108.61
57649 219_62_CHTR SBE BAYPOINT PREP ACAD	253,833.56		253,833.56	252,607.36
57650 083_01_ SIATECH INC CHARTER SCHOOL	9,683,614.96		9,683,614.96	9,651,077.81
57652 100_62 STEELE CANYON HS CHARTER	17,849,704.26		17,849,704.26	17,783,489.17
57655 092_01_CHTR PAC VIEW CHARTER GEN F	11,449,571.90		11,449,571.90	11,402,162.75
57656 092_02_CHTR PAC VIEW CHARTER SPEC	111,474.24		111,474.24	111,018.82
57657 089_62_CHTR NEW SCHOOL CHARTER ENT	12,537.65		12,537.65	12,486.43
57659 100_62 NORTH COUNTY TRADE TECH CHR	286,581.72		286,581.72	286,042.72
57663 100_62 HIGH TECH HIGH STATE BEN CH	27,638,223.12		27,638,223.12	27,516,045.75
57664 195_62_CHTR SBE THRIVE PUBLIC SCHO	3,274.78		3,274.78	3,261.40
57666 144_62 ALL TRIBES CHARTER SCH	349,151.92		349,151.92	348,255.34
57670 019_62 RIVER VALLEY HI CHARTER ENT	183,676.89		183,676.89	182,782.82
57675 244_62_CHTR SDCOE IFTIN ENT FD	2,651,931.53		2,651,931.53	2,642,519.14
57676 246_62_CHTR DUAL LANG IMMRSN NC	1,272,305.99		1,272,305.99	1,267,870.52
57677 247_62_CHTR HOWARD GARDNER COMM EN	267,704.73		267,704.73	267,052.12
57678 248_62_CHTR AUDEO II ENTERPRSE	3,908,854.27		3,908,854.27	3,893,938.32
57679 030_62_CHTR HERITAGE K-8 CHTR ENT	10,830,377.25		10,830,377.25	10,790,280.48
57680 252_62_CHTR SBE ALTUS EAST ENT FD	4,374,707.17		4,374,707.17	4,357,859.04
57681 253_62_CHTR EUHS ALTUS NORTH ENT F	2,692,304.69		2,692,304.69	2,682,526.24
57682 254_62_CHTR SBE ALTUS SOUTH BAY EN	3,692,948.70		3,692,948.70	3,681,754.59
57683 255_62_CHTR METHOD SUMMIT ACADEMY	166,053.00		166,053.00	166,053.00
57800 116_01_CHTR SDUSD HOLLY DR LEADR C	330,898.10		330,898.10	329,543.98
57812 100_00 SDUSD HEALTH SCIENCES CHAR	6,621,589.45		6,621,589.45	6,593,138.91
57813 100_00 SDUSD ARROYO PASEO CHAR	23,152.55		23,152.55	23,057.96
57814 119_01_CHTR SDUSD HEALTH SCIENCES	27.49		27.49	27.38
57820 130_01_CHTR SDUSD OFARRELL CHARTER	25,502,488.18		25,502,488.18	25,398,982.82
57822 159_01 SDUSD OLD TOWN ACADEMY CHRT	120,674.41		120,674.41	119,934.99

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57823 160_01 SDUSD E3 CIVIC HIGH CHTR	1,398,395.43		1,398,395.43	1,393,394.85
57824 161_01 SDUSD AMERICAS FINEST CHART	1,606,258.78		1,606,258.78	1,599,030.59
57825 162_01 SDUSD CITY HEIGHTS PREP	1,089,918.55		1,089,918.55	1,085,225.85
57850 085_01_CHTR SDUSD PREUSS CHARTER S	11,157,753.49		11,157,753.49	11,126,726.92
57855 150_01_CHRT SDUSD EVANGELINE ROBER	115,519.82		115,519.82	115,047.87
57860 069_01_CHTR SDUSD CHARTER SCH OF S	13,006,633.47		13,006,633.47	12,956,951.84
57861 069_02_CHTR SDUSD CHARTER SPECIAL	676,771.36		676,771.36	674,006.46
57866 155_01_SDUSD COLEMAN TECH HIGH CHR	644,489.52		644,489.52	641,806.57
57870 056_01_CHTR SDUSD HIGH TECH HIGH C	969,780.21		969,780.21	963,950.89
57872 154_01_SDUSD SD GLOBAL VISION CHTR	2,068,111.39		2,068,111.39	2,058,927.58
57880 107_01_CHTR SDUSD HIGH TECH ELEM E	2,342,665.77		2,342,665.77	2,335,910.06
57882 170_01_SDUSD KAVOD ELEM CHTR	1,077,786.40		1,077,786.40	1,072,420.81
57890 128_01_CHTR SDUSD MUSEUM SCHOOL CH	120,216.32		120,216.32	119,346.56
57891 137_02_CHTR SDUSD INNOVATIONS ACAD	3,801,065.57		3,801,065.57	3,789,413.08
57892 190_01_CHTR SDUSD ELEVATE ELEM CHA	842,912.98		842,912.98	838,861.25
57893 191_01_CHTR SDUSD EMPOWER CHARTER	376,468.48		376,468.48	374,758.29
57894 192_01_CHTR SDUSD HIGH TECH ELEM C	2,313,115.14		2,313,115.14	2,305,149.47
57895 195_01_CHTR SDUSD INGENUITY CHARTE	7,808,850.99		7,808,850.99	7,780,449.57
57896 220_01_CHTR SDUSD NUA 1001 STEAM	93.80		93.80	93.50
57900 111_01_CHTR SDUSD HARRIET TUBMAN C	2,222,758.32		2,222,758.32	2,215,378.60
57920 124_01_CHTR SDUSD MCGILL SCH SUCC	321,274.95		321,274.95	320,335.51
57925 008_01_CHTR SDUSD DARNALL EAST CMP	743,995.39		743,995.39	741,480.67
57930 132_01_CHTR SDUSD SD COOPERATIVE C	4,837,101.13		4,837,101.13	4,816,153.46
57931 138_02_CHTR SDUSD URBAN DISCOVERY	373,682.94		373,682.94	372,263.69
57935 058_01_CHTR SDUSD AUDEO CHARTER SC	4,367,272.63		4,367,272.63	4,352,498.41
57939 121_51_CHTR SDUSD KING/CHAVEZ HIGH	5,481,220.67		5,481,220.67	5,459,688.34
57940 121_01_CHTR SDUSD KING CHAVEZ CHAR	5,428,178.38		5,428,178.38	5,407,070.39
57941 121_11_CHTR SDUSD KING/CHAVEZ PRIM	5,704,990.70		5,704,990.70	5,681,862.06
57942 121_21_CHTR SDUSD KING/CHAVEZ ARTS	262.74		262.74	130.22
57944 121_41_CHTR SDUSD KING/CHAVEZ PREP	576.74		576.74	285.84
57956 101_11_CHTR SDUSD-EINSTEIN ACD MDL	1,002,822.86		1,002,822.86	998,481.59
57960 118_01_CHTR SDUSD KEILLER MIDDLE C	5,800,112.38		5,800,112.38	5,777,104.96
57966 110_01_CHTR SDUSD GOMPERS PREP ACA	11,762,607.47		11,762,607.47	11,717,601.16
57975 114_01_CHTR SDUSD HIGH TECH MID CH	1,536,144.13		1,536,144.13	1,528,545.34
57980 126_01_CHTR SDUSD MAGNOLIA SCI ACA	409,525.33		409,525.33	407,707.35
57985 123_01_CHTR SDUSD KIPP ADELANTE CH	953,895.70		953,895.70	950,428.72
57988 112_01_CHTR HGH TCH HIGH MEDIA ART	3,549,856.32		3,549,856.32	3,536,003.40
57990 113_01_CHTR SDUSD HIGH TECH INTERN	2,602,752.83		2,602,752.83	2,591,813.13
57991 088_01_CHTR SDUSD LEARNG CHOICE AC	1,464,962.74		1,464,962.74	1,457,582.25
57992 115_01_CHTR HGH TCH MIDDL MEDIA A	1,790,842.45		1,790,842.45	1,782,389.08
58101 077_62_CHTR ESCONDIDO CHTR HI ENT	6,850,460.25		6,850,460.25	6,824,966.76
58110 013_01_CHTR CLASSICAL ACADEMY GENE	1,923,621.94		1,923,621.94	1,915,939.21
58120 134_01_CHTR CLASSICAL ACDMY HIGH C	3,244,772.14		3,244,772.14	3,236,054.06
58200 053_01 GROSS CUY COMM COLL GEN	76,410,966.84		76,410,966.84	76,101,976.19
58203 053_05 GROSS CUY CC CAP OUTLAY	72,225,141.03		72,225,141.03	71,946,592.77
58204 053_16 GROSS CUY SELF INSURANCE	3,364,150.41		3,364,150.41	3,351,551.77

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58206 053_20 GROSS CUY FOUNDATION TRST	60,310.47		60,310.47	60,064.08
58207 053_10 GROSS CUY BLDG AND DEBT SVC	0.60		0.60	
58208 053_25 GROSS CUY CC BLDG FUND 2	31,783,939.55		31,783,939.55	31,625,477.60
58209 052_01 PALOMAR COMM COLL GENERAL	82,272,373.71		82,272,373.71	82,000,332.96
58212 052_05 PALOMR CC CAP OUTLAY PROJ	32,180,778.32		32,180,778.32	32,039,776.16
58215 052_06 PALOMR CHILD DEV EC 16750	1,080,398.77		1,080,398.77	1,074,518.97
58217 052_10 PALOMAR CC BLDG FUND	90,027,988.20		90,027,988.20	89,603,694.06
58221 052_20 PALOMAR CC FOUNDATION TR	370,674.33		370,674.33	367,951.33
58224 052_76 POST RETIRE BENEFITS PCC	2,855,206.36		2,855,206.36	2,836,465.83
58227 054_01 MIRACOSTA COMM COL GEN	47,290,851.59		47,290,851.59	47,168,769.30
58230 054_05 MIRCST CC CAP OUTLAY PROJ	44,482,340.95		44,482,340.95	44,304,509.52
58233 054_11 MIRACOSTA DEBT SERV OTHER	5,160,452.68		5,160,452.68	5,147,119.05
58234 054_73 MIRACOSTA FOUNDATION TRUST	265,279.38		265,279.38	264,287.42
58236 054_30 MIRACOSTA DEDUCT INS LOSS	1,549,317.51		1,549,317.51	1,543,007.95
58237 054_43 MIRACOSTA BLDG MM BOND	68,843,236.59		68,843,236.59	68,513,095.59
58239 060_01 S D COMM COLL DIST GEN	140,333,385.94		140,333,385.94	139,788,982.89
58243 060_45 SDCCD PROP HH BLDG FND-TXE	711,648,689.72		711,648,689.72	708,719,462.07
58245 060_04 SD COMM COLL CAFETERIA	1,045,839.19		1,045,839.19	1,039,497.52
58248 060_05 SD CC CAPITAL OUTLAY PROJ	42,942,924.01		42,942,924.01	42,764,094.32
58251 060_06 SD COM CHILD DEV EC 16750	5,792,806.26		5,792,806.26	5,770,243.03
58253 060_15 SDCCD ADMIN FACILITIES CORP	127,487.20		127,487.20	126,966.36
58254 060_36 SD COM COL STUDENT FIN AD	21,035,201.77		21,035,201.77	20,980,967.20
58257 060_85 SD COMM COL ENTERPRISE	542,991.87		542,991.87	540,690.63
58259 060_59 SDCCD KSDS RADIO STATION	1,340,802.13		1,340,802.13	1,336,095.92
58260 060_90 SD COMM COLL PAYROLL REV	50,000.00		50,000.00	50,000.00
58262 060_45 SDCCD PROP HH BUILDING FD	1,079,406.87		1,079,406.87	592,249.17
58263 055_01 SOUTHWESTERN COM COL GENL	27,954,416.98		27,954,416.98	27,852,156.47
58266 055_02 SO WESTERN SP RES CAP OUT	25,676.38		25,676.38	25,571.48
58269 055_05 SOWEST CC CAP OUTLAY PROJ	8,455,104.77		8,455,104.77	8,424,063.80
58272 055_16 SOUTHWESTERN CC SELF INS	1,582.00		1,582.00	1,575.53
58273 055_25 SOUTHWESTERN COM COL BLDG P	1,639.86		1,639.86	1,633.16
58274 055_09 SOUTHWESTERN CC OTHER BLDG	78,576,935.50		78,576,935.50	78,214,777.92
58275 055_20 SOWEST CC FOUNDATION TR	321,366.41		321,366.41	320,053.49
58278 055_31 SOUTHWESTERN CC BLDG MEAS S	121,169,237.60		121,169,237.60	120,672,857.56
58490 053_DS GROSS CUY CC 2021C	506,349.23		506,349.23	503,640.21
58491 053_DS GROSS CUY CC 2021 REF	2,208,334.09		2,208,334.09	2,203,710.93
58492 053_DS GROSS CUY CC 2018 REF	2,510,427.62		2,510,427.62	2,496,416.26
58493 053_DS GROSS CUY CC 2018B	1,174,946.51		1,174,946.51	1,168,927.91
58494 053_DS GROSS CUY CC 2013 REF BONDS	101,577.18		101,577.18	101,179.41
58495 053_DS GROSS CUY CC 2012 ELEC 2013	12,120.28		12,120.28	10,586.65
58496 053_DS GROSS CUY COMM COLL 2008C	12,888,067.65		12,888,067.65	12,873,324.69
58497 053_DS GROSS CUY COMM COLL 2008 RE	4.01		4.01	3.99
58498 053_DS GROSS CUY COMM COL 2005 B	(2,683,216.47)	(2,683,216.67)	0.20	0.20
58499 053_DS GROSS CUY COMM COL 2003A	74,593,381.25	74,593,381.25		
58501 055_DS SOUTHWESTERN CC DS 00 01/20	65,566,910.10	65,566,910.10		
58502 055_DS SOUTHWESTERN CC 2004	103,528,952.14	97,961,760.00	5,567,192.14	5,561,123.10

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58503 055_DS SOUTHWESTERN CC REF 2005B	(3,013,999.52)	(3,013,999.83)	0.31	0.27
58504 055_DS SOUTHWESTERN CC PROP R 2009	0.06		0.06	0.05
58505 055_DS SOUTHWESTERN CC 2008 ELEC 2	0.24		0.24	0.21
58506 055_DS SOUTHWESTERN CC 2008 ELEC 2	645,777.29		645,777.29	643,138.83
58508 055_DS SOUTHWESTERN CC 2015 REF	1,814,895.60		1,814,895.60	1,809,217.24
58509 055_DS SOUTHWESTERN CC 2008 ELEC 2	5.44		5.44	4.75
58510 055_DS SOUTHWESTERN CC 2016 REF A	5.50		5.50	4.80
58511 055_DS SOUTHWESTERN CC 2016 REF B	3,100,386.40		3,100,386.40	3,092,170.48
58512 055_DS SOUTHWESTERN CC 2016 ELEC 2	1,098,536.33		1,098,536.33	1,093,500.63
58513 055_DS SOUTHWESTERN CC PROP R 2020	1,873,431.28		1,873,431.28	1,869,067.27
58514 055_DS SOUTHWESTERN CC PROP R 2020	941,107.84		941,107.84	939,372.80
58515 055_DS SOUTHWESTERN CC MEAS Z 2020	372,312.08	23,828.74	348,483.34	371,646.31
58516 055_DS SOUTHWESTERN CC 2021 REF	1,683,167.90		1,683,167.90	1,677,414.35
58517 055_DS SOUTHWESTERN CC 2021C	264,928.36		264,928.36	263,224.74
58518 052_DS PALOMAR CC DS 2006D	2,604,039.00		2,604,039.00	2,594,305.62
58519 052_DS PALOMAR CC DS 2006C	941,014.19		941,014.19	938,103.53
58520 052_DS PALOMAR CC DS 2006A	3.23		3.23	3.21
58521 052_DS PALOMAR CC DS 2006B	2,559,371.36		2,559,371.36	2,550,130.32
58522 052_DS PALOMAR CC 2015 GO REF BOND	3,236,680.77		3,236,680.77	3,226,960.18
58523 052_DS PALOMAR CC 2017 REF	1,526,319.06		1,526,319.06	1,519,222.17
58524 052_DS PALOMAR CC 2020 REF	3,705,036.87		3,705,036.87	3,693,742.60
58525 052_DS_PALOMAR CC 2021 GO REF	7,764,245.22		7,764,245.22	7,753,073.82
58535 054_DS MIRACOSTA CC 2016A	1,290,734.11		1,290,734.11	1,287,174.49
58536 054_DS MIRACOSTA CC 2016B	3,191,198.30		3,191,198.30	3,182,493.92
58537 054_DS MIRACOSTA CCD 2016C	2,996,686.92		2,996,686.92	2,989,333.20
58540 055_DS SOUTHWESTERN CC 2021D	1,972,521.78		1,972,521.78	1,941,511.15
58541 055_DS SOUTHWESTERN CC 2021F	800,120.32		800,120.32	797,469.59
58542 055_DS SOUTHWESTERN CC 2025A	3,691,329.92		3,691,329.92	3,663,629.80
58550 060_DS SD CC SERIES 2003A	111,576,942.10	111,576,942.10		
58551 060_DS SD CC SERIES 2003B	(8,003,395.83)	(8,003,395.83)		
58553 060_DS SAN DIEGO COMM COLL PROP S	120.10		120.10	104.77
58554 060_DS SAN DIEGO COMM COLL 2011 RE	8.12		8.12	7.08
58555 060_DS SAN DIEGO COMM COLL 2006 EL	16.96		16.96	14.80
58556 060_DS SAN DIEGO COMM COLL 2002 EL	343,698.13		343,698.13	342,262.54
58557 060_DS SAN DIEGO CC 2012 REF	1,578.15		1,578.15	1,373.84
58558 060_DS SDCCD 2006 SERIES 2013	13,992.27		13,992.27	12,220.14
58559 060_DS SDCCD 2002 SERIES 2013	16,318.35		16,318.35	14,253.50
58560 060_DS SDCCD 2006 SERIES 2016	5,431,410.29		5,431,410.29	5,421,367.81
58561 060_DS SDCCD 2016 REF	20,334,022.14		20,334,022.14	20,294,665.87
58562 060_DS SDCC2019REF PROPNS SERA	23,385,767.87		23,385,767.87	23,336,031.45
58563 060_DS SDCC2019REF PROPNS SERB	1,834,080.00		1,834,080.00	1,826,583.82
58564 060_DS SDCCD 2021 REF	10,101,483.78		10,101,483.78	10,073,766.73
58565 060_DS SDCCD 2024 REF	4,869,542.03		4,869,542.03	4,852,512.85
58566 060_DS SDCCD SERIES 2025 A-1	16,788,202.35		16,788,202.35	16,656,874.39
58567 060_DS SDCCD SERIES 2025 A-2	31,508,571.72		31,508,571.72	31,479,235.29
58570 061_DS POWAY USD 2025 REF	3,810,676.57		3,810,676.57	3,806,615.31

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:06-MAR-2026 09:13:21

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No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
61000 CO OFFICERS CASH OVERAGE	7,108.78		7,108.78	7,108.78
61003 AAA VOLUNTEER RECOGNITION	44,876.27		44,876.27	44,684.68
61005 EMS - MADDY FUND	2,225,255.87		2,225,255.87	2,219,495.86
61006 CIVIL DEFENSE TRUST	15,192.09		15,192.09	15,192.09
61008 STATE EMT FEE COLLECTIONS	32,774.48	221.00	32,553.48	32,774.48
61010 AWM SUSPENSE FUND	5,989.35		5,989.35	5,989.35
61011 2024 FLOOD REIMBURSMENT FUND	3,023,888.97		3,023,888.97	3,021,727.51
61018 AUDITOR SUSPENSE TRUST	27,062.63		27,062.63	27,062.63
61019 COUNTY OFFICER CASH SHORTAGES	308.23		308.23	308.23
61020 AB780 EQUIPMENT AND REG	74,619.08		74,619.08	74,619.08
61022 SALES AND USE TAX CLEARING FUND	75,861.23	37,142.93	38,718.30	75,861.23
61023 BACK UP WITHHOLDING FOR FTB 7%	6,051.47	481.25	5,570.22	6,051.47
61025 COUNTY LOCAL REVENUE FUND 2011	64,954,691.88		64,954,691.88	64,954,691.88
61026 LOCAL COMMUNITY CORRECTIONS	193,197,349.12		193,197,349.12	193,197,349.12
61027 DPLU SUSPENSE FUND	(573,342.42)		(573,342.42)	(573,342.42)
61029 FIRESTORM 2007 TRUST FUND	787,327.28		787,327.28	787,327.28
61032 LOCAL INNOVATION SUBACCOUNT	6,161,897.34		6,161,897.34	6,161,897.34
61036 AUDITOR OFF HWY LIC FEES	485,646.04		485,646.04	485,646.04
61040 ARPA TRUST FUND	14,797,835.68		14,797,835.68	14,797,835.68
61042 CO INVESTOR RELATIONS PRG	357,696.54		357,696.54	356,289.04
61045 CLERK BOARD OF SUPERVISOR	127,500.00		127,500.00	127,500.00
61060 BOARD SPECIAL EVENTS TRUST FUND	38,037.56		38,037.56	38,037.56
61075 CTN SPONSORSHIP TRUST MPR	15,771.34		15,771.34	15,771.34
61079 PD REVOCATION HEARINGS	11,317,072.35		11,317,072.35	11,317,072.35
61084 DISTRICT ATTORNEY	850,744.90		850,744.90	787,675.09
61085 DA REVOCATION HEARINGS	15,545,568.99		15,545,568.99	15,545,568.99
61087 CHILD SUPPORT IVD FUNDING	4,169,894.64		4,169,894.64	4,169,894.64
61090 D A NARCOTICS SEIZURES	8,666,725.62	58,959.03	8,607,766.59	8,636,591.65
61093 D A REGIONAL AUTO THEFT	6,208,290.28		6,208,290.28	6,208,290.28
61096 D A REAL ESTATE FRAUD PROS	2,068,157.35		2,068,157.35	2,068,157.35
61102 JUDGE GRANT ASSET FORFEIT	450,281.21		450,281.21	448,441.61
61106 GF DISP PRPTX INC AB1484TRUEUP	46,734,349.01		46,734,349.01	46,543,418.93
61111 COUNTY LIBRARY	1,211,508.21		1,211,508.21	1,206,691.68
61114 CO LIBRARY SAN MARCOS	381,092.18		381,092.18	379,535.24
61117 EDGEMOOR OTHER FUNDS	57,822.32	300.00	57,522.32	57,522.32
61120 EDGEMOOR PATIENTS FUNDS	398,915.00	792.15	398,122.85	394,738.35
61123 ENVIRONMENTAL HEALTH	7,569,921.67	885,608.09	6,684,313.58	7,569,921.67
61124 DEH SUSPENSE FUND	(94,816.27)	2,110.00	(96,926.27)	(94,816.27)
61129 PUB HLTH VIT AND HLTH STAT	673,602.50		673,602.50	673,602.50
61130 DHS LPH PREPAREDNESS	20,749.10		20,749.10	20,409.09
61134 CHILD PASSENGER SAFETY	1,741.77		1,741.77	1,741.77
61142 STORMWATER TRUST FUND	1,607,477.84		1,607,477.84	1,602,374.50
61143 LEA ASSISTANCE GRANT	34,307.43		34,307.43	34,272.63
61148 HHSA DONATION FUND	341,371.97		341,371.97	341,371.97
61149 STATE SHARE FEES COLLECTIONS	44,594.34		44,594.34	44,594.34
61157 MENTAL HEALTH WIC 5892	250,845,350.36	245,628,112.57	5,217,237.79	249,675,670.59

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
61158 BEHAVIORAL HEALTH IMPACT FUND	19,510,721.82		19,510,721.82	19,510,721.82
61165 AB75 HEALTH EDUCATION	270,339.26	225,903.84	44,435.42	268,188.34
61166 PROP 56 TOBACCO TAX INC 2016	377,330.78	368,314.00	9,016.78	377,216.01
61168 PHYSICIAN EMS SB12 612	3,128,162.48		3,128,162.48	3,113,193.90
61249 H R COMM STATUS OF WOMEN	1,469.82		1,469.82	1,469.82
61250 EMPLOYEE WELLNESS PROGRAM	203,986.29		203,986.29	203,986.29
61253 2024 STORM EVENT INS CLAIMS	9,368.97		9,368.97	9,368.97
61264 ANIMAL CONT PUBLIC ED	706,416.54	5,427.58	700,988.96	703,598.67
61265 MEDICAL EXPENSE FUND	319,143.21	3,567.17	315,576.04	319,143.21
61281 SO CO ANIMAL SHELTER BLDNG	169,139.25		169,139.25	168,522.07
61282 NO CO ANIMAL SHELT BLDG	8,668.00		8,668.00	8,632.59
61309 PROBATION DONATIONS	25,171.41		25,171.41	5,947.42
61312 PUBLIC ADMINISTRATOR	72,452.39		72,452.39	72,156.39
61315 RECORDER MICROGRAPHICS	6,401,870.09		6,401,870.09	6,401,870.09
61317 E RECORDING TRUST FUND	5,230,174.64		5,230,174.64	5,230,174.64
61318 RECORDER MODERNIZATION	18,509,051.54		18,509,051.54	18,509,051.54
61319 UMBILICAL CORD BLOOD	19,834.00		19,834.00	19,834.00
61321 RECORDER VITAL HLTH STATS	3,868,166.79		3,868,166.79	3,868,166.79
61322 RECORDER MISS PERSONS D	3,448.50		3,448.50	3,448.50
61324 REGISTRAR OF VOTERS	26,922,370.98	105.47	26,922,265.51	26,922,370.98
61325 HELP AMERICA VOTE ACT (HAVA)	9,120.67		9,120.67	9,083.41
61330 ASSESSOR	1,927.11		1,927.11	1,927.11
61331 BUILDING HOMES AND JOBS TRUST FUND	3,012,395.00		3,012,395.00	3,012,395.00
61333 SHERIFF	4,410,040.84	1,617.34	4,408,423.50	3,894,395.43
61334 CONTRACT CITY INSURANCE LIAB	1,386,701.38		1,386,701.38	1,386,701.38
61336 SHERIFFS STC FUND	315,030.90		315,030.90	315,030.90
61337 SHERIFF FINGERPRINT ID	13,615,592.47		13,615,592.47	13,565,071.05
61345 SHERIFF RESERVES FUND	41,647.52		41,647.52	41,647.52
61346 SHERIFF RCS FUND	9,259,904.32		9,259,904.32	9,221,659.96
61349 TTC TRAINING AND EDUCATION	33,776.15		33,776.15	33,776.15
61350 T TC TRAVELERS EXPRESS MO CF	67.00		67.00	67.00
61360 SOC SERV CLEARING FUND	47,822,321.99		47,822,321.99	47,822,321.99
61405 WATERFRONT OPERATION AND MTNCE	1,597,749.13		1,597,749.13	1,597,749.13
61406 SWEETWATER VALLEY LL-ART TURF	238,029.36		238,029.36	237,056.91
61407 LAND STEWARDSHIP-MSCP MITIGAT	1,132,081.48		1,132,081.48	1,127,456.44
61408 PARKS AND RECREATION	84,702.97	1,868.40	82,834.57	84,702.97
61409 LAKESIDE SKATE PARK	91,042.80		91,042.80	90,670.85
61410 PKS VARIOUS PROJECTS INT FUND	387,657.62		387,657.62	383,622.73
61411 SANTA MARIA CK FLOOD PROTECTION	244,523.47		244,523.47	243,524.49
61412 PKS VARIOUS PROJECTS FUND	4,955,520.50		4,955,520.50	4,955,520.50
61413 PKS NAMING RIGHTS FUND	65,749.00		65,749.00	65,749.00
61414 SHERIFFS CIVIL AUTOMAT	1,574,416.44		1,574,416.44	1,574,416.44
61415 SHERIFF MENTAL HEALTH TRAINING	9,592.65		9,592.65	9,553.46
61417 SHERIFFS VEH INSPECT FEE	27,606.76		27,606.76	27,606.76
61419 REGIONAL COMM SYS REPLACEMENT	464,015.80		464,015.80	464,015.80
61420 ASTREA	5,082,800.53		5,082,800.53	5,082,800.53

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No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
61421 SHERIFF DONATION FUND	275,638.11		275,638.11	275,638.11
61422 DISARMING PROHIBITED PERSONS	608,032.24		608,032.24	608,032.24
61424 CORONAVIRUS EMERG SUPP FUND	174.30		174.30	
61425 SB1383 CALRECYCLE LOCAL ASST	262,826.58		262,826.58	261,752.63
61426 USED OIL PAYMENT PROGRAM	52,918.34		52,918.34	52,702.14
61427 BEVERAGE CONTAINER CCPP	222,647.40		222,647.40	221,735.98
61428 PKS TJRV NAVY REPI	3,446,704.79		3,446,704.79	3,439,045.54
61465 DNA IDENTIFICATION FUND	43,094.42		43,094.42	42,718.78
61466 DNA IDENTIFICATION FUND II	1,684,330.84		1,684,330.84	1,677,838.32
61467 DNA IDENTIFICATION FUND III	172,109.40		172,109.40	170,609.74
61470 REAL ESTATE SERVICES SECURITY DEPO	78,168.27	29,504.38	48,663.89	78,168.27
61480 ENERGY EFFICIENCY TRUST FUND	1,132,853.36		1,132,853.36	1,132,853.36
61504 2018 HGV IA1 BOND FUND	547,625.95		547,625.95	
61505 2018 HGV IA1 REDEMPTION FUND	207,346.77		207,346.77	
61506 2018 HGV IA1 ADMIN FUND	21,764.15		21,764.15	
61507 2018 HGV IA1 RESERVE FUND	2,235,643.17		2,235,643.17	
61508 2018 HGV IA1 SURPLUS FUND	391,346.09		391,346.09	
61510 2020 HGV IA2 BOND FUND	461,610.15		461,610.15	
61511 2020 HGV IA2 REDEMPTION FUND	152,781.83		152,781.83	
61512 2020 HGV IA2 ADMIN FUND	17,833.01		17,833.01	
61513 2020 HGV IA2 RESERVE FUND	1,860,192.84		1,860,192.84	
61514 2020 HGV IA2 SURPLUS FUND	336,951.22		336,951.22	
61515 2020 HGV IA2 REBATE FUND	50,394.99		50,394.99	
63000 CURRENT SEC TAXES AUDITOR	4,592,590,774.97	4,415,062,081.16	177,528,693.81	177,528,693.81
63005 CURRENT SEC TAXES TAX COL	67,544,134.99		67,544,134.99	67,544,134.99
63010 SEC TAXES SRMS TAX COL	8,844,036.33		8,844,036.33	8,844,036.33
63015 CUR SEC IMMED CKS PROC TC	397.94		397.94	397.94
63020 CUR SEC ELECTRONIC FD TRF	3,964,648.03		3,964,648.03	3,964,648.03
63030 PRIOR SEC TAXES AUDITOR	149,947,519.91	149,557,074.85	390,445.06	390,445.06
63035 PRIOR SEC TAXES TAX COL	39,825,900.07		39,825,900.07	39,825,900.07
63040 CURRENT UNSEC TAX AUDITOR	23,380,911.94	23,379,510.50	1,401.44	1,401.44
63045 CURRENT UNSEC TAXES TX CL	2,442,310.51		2,442,310.51	2,442,310.51
63066 TAX SALE EXCESS PROCEEDS	216,481.92		216,481.92	216,481.92
63101 TAX SALES 2005	6,361,077.47		6,361,077.47	6,361,077.47
63107 TAX SALES 2011	503,476.07		503,476.07	503,476.07
63108 TAX SALES 2013	563,833.46		563,833.46	563,833.46
63180 PRIOR UNSEC TAXES AUDITOR	119,569,480.68	119,569,480.68		
63185 PRIOR UNSEC TAXES TAX COL	1,695,961.00		1,695,961.00	1,695,961.00
63205 RACE HORSE TAX TAX COLL	8,767.83		8,767.83	8,767.83
63210 HIWAY LAND RENTAL AUDITOR	100,932.30		100,932.30	100,932.30
63215 DISCHARGED DELQ UNSEC AUDITOR	41,094.96		41,094.96	41,094.96
63220 MISCELLANEOUS TAX TAX COL	280,273.37		280,273.37	280,273.37
63225 PREPAID UNSECURED TAX AUD	12,350.26		12,350.26	12,350.26
63230 PREPAID UNSEC TAX TAX COL	77,991.45		77,991.45	77,991.45
63265 REAL PROP TRSF TAX AUD	3,411,326.60		3,411,326.60	3,411,326.60
63270 REAL PROP TRSF TAX RECRD	3,548,025.77	3,370.35	3,544,655.42	3,548,025.77

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No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
63277 ERAF SUB ACCOUNT	109,173,806.77		109,173,806.77	109,173,806.77
63280 UNAPPORT PROP TAX RLF TST	5.06		5.06	5.06
63285 TAX TRUST FUND INTEREST	21,645,255.72		21,645,255.72	17,230,772.58
63565 REFUNDABLE SECURED TAXES	3,599,453.85	158,260.86	3,441,192.99	3,599,453.85
63570 REFUNDABLE UNSECURED TAX	1,180,629.22		1,180,629.22	1,180,629.22
63575 REFUNDABLE SB813 TAX COLL	2,165,917.38	986.88	2,164,930.50	2,165,917.38
63580 PR YR REDEMPTIONS RED	40,786,300.23	79,883.38	40,706,416.85	40,786,300.23
63585 PR YR SB813 REDMP RED	4,727,931.48	5,406.93	4,722,524.55	4,727,931.48
63590 PR YR UNSECURED REFUNDS	1,852,973.85		1,852,973.85	1,852,973.85
63595 RECORD FEES RECISION T C	40.00		40.00	40.00
63600 STATE TRST TAX REDEMP FEE	(135.00)		(135.00)	(135.00)
63610 UNAPPORTIONED AGCY REFUND	(43,116,342.60)		(43,116,342.60)	(43,116,342.60)
63620 VLF PROPERTY TAX COMPENSATION	313,671.42		313,671.42	312,387.15
64030 SUCCESSOR AGENCY RPTTF - CARLSBAD	0.01		0.01	
64031 SUCCESSOR AGENCY RPTTF - CHULA VIS	6,246,650.54		6,246,650.54	6,226,283.01
64032 SUCCESSOR AGENCY RPTTF - CORONADO	7,033,643.69		7,033,643.69	7,009,146.83
64033 SUCCESSOR AGENCY RPTTF - EL CAJON	5,228,962.48		5,228,962.48	5,209,873.28
64034 SUCCESSOR AGENCY RPTTF - ESCONDIDO	8,203,163.49		8,203,163.49	8,183,085.17
64035 SUCCESSOR AGENCY RPTTF - IMPERIAL	4,813,449.30		4,813,449.30	4,796,405.26
64036 SUCCESSOR AGENCY RPTTF - LA MESA	1,056,854.02		1,056,854.02	1,053,253.56
64037 SUCCESSOR AGENCY RPTTF - LEMON GRO	1,432,443.01		1,432,443.01	1,427,280.48
64038 SUCCESSOR AGENCY RPTTF - NATIONAL	5,691,615.32		5,691,615.32	5,671,899.89
64039 SUCCESSOR AGENCY RPTTF - OCEANSIDE	4,305,361.25		4,305,361.25	4,291,236.06
64040 SUCCESSOR AGENCY RPTTF - CITY OF S	72,680,048.94		72,680,048.94	72,431,190.93
64041 SUCCESSOR AGENCY RPTTF - SAN MARCO	21,935,687.97		21,935,687.97	21,862,060.82
64042 SUCCESSOR AGENCY RPTTF - SANTEE	3,986,898.93		3,986,898.93	3,972,424.92
64043 SUCCESSOR AGENCY RPTTF - POWAY	12,326,752.24		12,326,752.24	12,281,498.82
64044 SUCCESSOR AGENCY RPTTF - SOLANA BE	568,219.33		568,219.33	566,281.71
64045 SUCCESSOR AGENCY RPTTF - VISTA	8,560,065.05		8,560,065.05	8,531,436.21
64046 SUCCESSOR AGENCY RPTTF - COUNTY OF	1,458,760.40		1,458,760.40	1,452,651.65
64067 SA DISSOLUTION-CARLSBAD	3,445,460.44		3,445,460.44	3,433,540.91
64070 GRANTVILLE NORTH EMBAR AGRMT	4,558,608.13		4,558,608.13	4,539,974.38
64071 GRANTVILLE JOINT PROJECT AGMT	1,145,277.85		1,145,277.85	1,140,596.43
66007 COUNTY REFUNDS	3,356.90	3,356.90		3,356.90
66009 REV AND REC COLL REVENUE	4,413,423.11	93,273.59	4,320,149.52	4,413,423.11
66012 REV AND REC ESCHEATMENT	189,453.90		189,453.90	189,453.90
66014 ORR-VICTIM SERVICES FUND	147,096.12		147,096.12	147,096.12
66016 WORKPLACE JUSTICE FUND	245,136.78		245,136.78	244,152.52
66017 WAGE THEFT RETENTION FUND	1,170,441.68	(21,929.29)	1,192,370.97	1,170,441.68
66021 DOMESTIC VIOLENCE FUND	371,006.60		371,006.60	371,006.60
66024 COMMUNITY SER BLOCK GRANT	1,040,354.14	639,031.85	401,322.29	1,035,857.36
66027 ABANDONED PERSONAL PROP	130,553.45		130,553.45	130,553.45
66030 SHERIFFS WARRANT AUTOMAT	1,009,125.12		1,009,125.12	1,005,006.09
66033 DHS MAA TCM COUNTY LEAD	10,043,329.49		10,043,329.49	10,043,329.49
66041 OPIOID SETTLEMENT FRAMEWORK	58,794,111.81	57,303,185.15	1,490,946.66	58,544,684.07
66042 DRUG PROGRAM SB921	82,205.45		82,205.45	82,205.45

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
66048 ALCOHOL PROGRAM AB 2086	1,410,954.00		1,410,954.00	1,410,954.00
66051 ALCOHOL ED PVT SB 920	330,124.85		330,124.85	330,124.85
66057 COUNTY CLERK FEES	32,562.86		32,562.86	32,562.86
66060 CO CLERK ADMIN INSTRUCT	141,528.37		141,528.37	141,528.37
66063 CO CLK FISH AND GAME AB3158	20,652.50		20,652.50	20,652.50
66075 SHERIFFS DISBURSE FEES	292,482.81		292,482.81	292,482.81
66077 DA LIFE ANNUITY CONSUMER PROT	10,785.06		10,785.06	10,468.56
66078 DA AUTO INS FRAUD	735,256.02		735,256.02	729,719.81
66079 DA WORKER COMP INS FRAU	1,054,713.18		1,054,713.18	1,044,359.16
66080 DA DISABILITY AND HEALTH INS FRAUD	78,199.95		78,199.95	77,314.85
66082 DEDICATED CRIMINAL FINES K-12	30,361,831.20		30,361,831.20	30,237,789.38
66102 CAP DISPUTE RESOL PROG	1,262,877.05		1,262,877.05	1,257,999.84
66103 STATE EMER RENT ASSIST PRG	60,339.19		60,339.19	60,203.83
66104 EMER RENT ASSIST PROG	114,588.80		114,588.80	114,128.05
66105 POLINSKY CTR DONATIONS	348,343.71		348,343.71	346,843.71
66107 PERM LOCAL HSG ALLOC - PLHATF	2,316,699.85		2,316,699.85	2,304,927.56
66110 INNOVATIVE HOUSING TRUST FUND	29,535,714.92		29,535,714.92	29,401,552.38
66112 NPLH TRUST FUND	30,285,538.66		30,285,538.66	30,185,559.81
66113 NPLH WINDSOR POINTE COSR TF	6,457,501.60		6,457,501.60	6,431,119.91
66114 CALHOME TRUST FUND	204,133.33		204,133.33	203,448.39
66115 2018 HGV IA1 SPECIAL TAX FUND	346,474.42		346,474.42	39,922.15
66116 2020 HGV IA2 SPECIAL TAX FUND	276,633.82		276,633.82	19,121.80
66118 NPLH ANITA STREET COSR TF	5,045,017.86		5,045,017.86	5,024,406.77
66119 NPLH VALLEY SR VILLAGE COSR TF	5,014,330.68		5,014,330.68	4,993,850.17
66121 NPLH THE IRIS COSR TF	3,290,265.00		3,290,265.00	3,290,265.00
66129 PUBLIC SAFETY AUGMENTATON	45,427,400.83		45,427,400.83	45,427,400.83
66130 CRIMINALISTICS LAB FUND	42,085.31		42,085.31	42,085.31
66135 SUPPL LAW ENFORCE SERVICE	728,757.84		728,757.84	728,757.84
66136 SLESF VLF JUV JUSTICE CRIME PREV	46,985,559.39		46,985,559.39	46,985,559.39
66137 EAST COUNTY TULE ESJ FMF	460,401.21		460,401.21	458,520.27
66138 SLESF JAIL CONST AND OPER	309,920.20		309,920.20	309,920.20
66141 SLESF DA CRIMINAL PROS	1,940,982.90		1,940,982.90	1,940,982.90
66144 SLESF FRONT LINE LAW ENF	355,485.56		355,485.56	355,485.56
66145 JUVENILE JUSTICE REALIGNMENT	13,875,374.07		13,875,374.07	13,875,374.07
66146 CTU AB1628 REALIGNMENT FUND	4,928,896.65		4,928,896.65	4,928,896.65
66149 YOUTHFUL OFFENDER BLOCK	9,675,539.67		9,675,539.67	9,675,539.67
66151 JUV PROBATION CAMP FUNDING	12,286,796.62		12,286,796.62	12,286,796.62
66152 JUVENILE PROBATION ACTIVITIES	16,267,913.10		16,267,913.10	16,267,913.10
66153 PROPOSITION 47 PROGRAM	1,421,671.00		1,421,671.00	1,421,671.00
66159 DA STATE ASSET FORF 15 PERCENT	369.70		369.70	369.70
66175 DA FUNERAL BURIAL EMERGENCY	193,362.86		193,362.86	
66186 J THOMAS SMITH OPERATING	1,987.38		1,987.38	1,946.61
67150 TEETER TAX LOSSES RESERVE	18,770,000.00		18,770,000.00	18,770,000.00
69000 WT CLEARANCE CLEARNG FUND	256,645,706.57	256,645,706.57		256,645,706.57
69002 E-PAYMENT CLEARANCE FUND	1,465.91	1,465.91		1,465.91
69005 EFT CLEARANCE FUND	30,329,285.58	30,329,285.58		30,329,285.58

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

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FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
70125 J THOMAS SMITH ENDOWMENT	7,989.17		7,989.17	7,993.35
70150 LOUIS A STELZER TRUST FND	562,280.23		562,280.23	559,979.14
70250 WHITAKER ENDOWMENT FUND	14,889.60		14,889.60	13,290.34
70251 MCCRINK RANCH ENDOWMENT	879,007.95		879,007.95	875,302.69
70275 SIMON ENDOWMENT	149,860.82		149,860.82	149,248.58
71000 A R AB719 PROP TAX ADMIN	186,715.56		186,715.56	185,952.74
71035 HHSA EBT CLEARING FUND	3,960,950.27	3,960,950.27		3,960,950.27
71110 AB2994 CHILDRENS TRUST FD	3,925,172.21	2,044,164.00	1,881,008.21	3,925,172.21
72000 PAYROLL REVOLVING COUNTY	915,668.58	(776,181.67)	1,691,850.25	915,668.58
72025 MANAGEMENT BENEFITS	1,863,265.89		1,863,265.89	1,863,265.89
74000 INVESTMENT DEFERED COMP	481,877,744.55	481,264,224.15	613,520.40	6,690.79
REPORT TOTAL	29,470,317,086.25	14,365,292,837.25	15,102,415,308.81	16,051,614,813.61

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date 06-MAR-2026 09 21 27

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Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	10100 BOARD/SUPERVISORS DIST 1	4,103,397 42	1,952,444 44	203,326 22	2,155,770 66	1,937,626 76	
10100 GENERAL FUND	10200 BOARD/SUPERVISORS DIST 2	3,769,305 86	1,954,182 19	34,290 41	1,988,472 60	1,780,833 26	
10100 GENERAL FUND	10300 BOARD/SUPERVISORS DIST 3	3,996,950 60	2,192,886 61	266,784 00	2,459,672 61	1,537,277 99	
10100 GENERAL FUND	10400 BOARD/SUPERVISORS DIST 4	3,863,102 00	1,999,409 25	91,552 98	2,090,962 23	1,772,139 77	
10100 GENERAL FUND	10500 BOARD/SUPERVISORS DIST 5	3,833,183 84	2,001,211 64	24,387 13	2,025,598 77	1,807,585 07	
10100 GENERAL FUND	10600 BOARD/SUPERVISORS GENERAL	668,110 29	319,731 90	5,483 82	325,215 72	342,894 57	
10100 GENERAL FUND	11150 LEGISLATIVE SERVICES	1,936,877 00	1,176,965 77	2,359 85	1,179,325 62	757,551 38	10,207 02
10100 GENERAL FUND	11165 PUBLIC SERVICES	3,064,583 69	1,639,799 04	22,737 29	1,662,536 33	1,402,047 36	227,551 67
10100 GENERAL FUND	11170 EXECUTIVE OFFICE	1,166,633 00	774,112 23	0 00	774,112 23	392,520 77	1,111 16
10100 GENERAL FUND	11751 EXECUTIVE	4,157,216 56	2,966,017 73	72,432 46	3,038,450 19	1,118,766 37	244,395 36
10100 GENERAL FUND	11791 OFFICE OF ETHICS AND COMPLIAN	2,454,534 86	1,590,156 23	2,678 46	1,592,834 69	861,700 17	
10100 GENERAL FUND	11793 OFFICE OF EQUITY AND RACIAL J	0 00	(7,325 80)	279 00	(7,046 80)	7,046 80	
10100 GENERAL FUND	11795 OFFICE OF LABOR STANDARDS AND	1,483,340 98	722,105 28	6,951 04	729,056 32	754,284 66	
10100 GENERAL FUND	11797 OFFICE OF EVALUATION, PERFORM	5,336,077 67	2,832,085 55	70,389 86	2,902,475 41	2,433,602 26	
10100 GENERAL FUND	11801 CO MEMBERSHIPS AND AUDIT	495,096 25	480,763 65	89,593 25	570,356 90	(75,260 65)	
10100 GENERAL FUND	11810 EDGA ADMINISTRATION	3,847,431 22	2,054,145 50	941,319 14	2,995,464 64	851,966 58	31,840 65
10100 GENERAL FUND	11811 ECONOMIC DEVELOPMENT & PROSPE	976,593 50	489,506 75	30,204 00	519,710 75	456,882 75	13,511 25
10100 GENERAL FUND	11812 GRANTS OFFICE	960,066 00	478,899 15	0 00	478,899 15	481,166 85	
10100 GENERAL FUND	12900 COMMUNITY ENHANCEMENT	6,405,070 00	3,165,813 00	0 00	3,165,813 00	3,239,257 00	32,020 92
10100 GENERAL FUND	12905 COMMUNITY ENHANCEMENT ARPA	0 00	0 00	0 00	0 00	0 00	57,125 84
10100 GENERAL FUND	14000 PUBLIC SAFETY EXEC OFC	26,333,246 66	7,076,202 29	4,185,216 71	11,261,419 00	15,071,827 66	535,281 83
10100 GENERAL FUND	14001 LAW LIBRARY	186,557 00	63 155 29	3,861 00	67,016 29	119,540 71	
10100 GENERAL FUND	14003 OFFICE OF COMMUNITY SAFETY	7,607,088 00	1,193,073 48	1,301,711 58	2,494,785 06	5,112,302 94	
10100 GENERAL FUND	14550 LAND USE AND ENV EXEC OFC	21,772,456 03	10,279,415 61	6,165,457 08	16,444,872 69	5,327,583 34	1,646,720 31
10100 GENERAL FUND	14565 SUSTAINABILITY AND ENVIRONMEN	4,154,793 76	2,916,165 82	1,217,464 58	4,133,650 40	21,143 36	14,033 16
10100 GENERAL FUND	15650 NEIGHBORHOOD REINVESTMENT PRO	2,015,066 00	723,033 00	0 00	723,033 00	1,292,033 00	45,185 42
10100 GENERAL FUND	15655 NEIGHBORHOOD REINVESTMENT PRO	2,000,007 00	608,879 00	0 00	608,879 00	1,391,128 00	12 08
10100 GENERAL FUND	15660 NEIGHBORHOOD REINVESTMENT PRO	1,955,527 00	495,000 00	0 00	495,000 00	1,460,527 00	5,714 28
10100 GENERAL FUND	15665 NEIGHBORHOOD REINVESTMENT PRO	2,033,307 00	964,642 00	0 00	964,642 00	1,068,665 00	34,760 66
10100 GENERAL FUND	15670 NEIGHBORHOOD REINVESTMENT PRO	1,904,881 00	643,500 00	0 00	643,500 00	1,261,381 00	5,157 42
10100 GENERAL FUND	16250 OFFICE OF AUDITS&ADVISORY SVC	4,861,152 76	3,123,267 89	94,266 00	3,217,533 89	1,643,618 87	696,540 25
10100 GENERAL FUND	16265 ADMIN AUDITOR CONTROLLER	2,280,288 00	1,354,702 88	0 00	1,354,702 88	925,585 12	15 00
10100 GENERAL FUND	16270 ADMINISTRATIVE SERVICES	2,996,645 34	2,806,238 10	40,353 93	2,846,592 03	150,054 31	84,550 83
10100 GENERAL FUND	16281 FINANCIAL ACCOUNTING & REPORT	3,285,497 11	1,943,076 48	2,346 51	1,945,424 99	1,340,072 12	322,530 62
10100 GENERAL FUND	16283 PROJECTS REVENUE & GRANTS ACC	3,509,281 99	1,943,952 59	363 99	1,944,316 58	1,564,965 41	769,861 37
10100 GENERAL FUND	16285 ACCOUNTS PAYABLE	2,345,660 73	1,338,392 50	7,027 40	1,345,419 90	1,000,240 83	792,927 20
10100 GENERAL FUND	16290 CENTRAL PAYROLL ADMINISTRATIO	4,747,678 16	3,326,695 82	12,137 48	3,339,033 30	1,408,644 86	308,592 52
10100 GENERAL FUND	16299 INFORMATION TECH MGMT SVCS	11,840,860 64	4,881,159 69	309 60	4,881,469 29	6,959,391 35	671,268 21
10100 GENERAL FUND	16300 PROPERTY TAX SERVICE	4,962,680 89	2,386,726 07	1,135,010 89	3,521,736 96	1,440,943 93	1,357,762 93
10100 GENERAL FUND	16355 R&R-ADMINISTRATION	2,889,166 66	1,509,945 00	893,765 45	2,403,710 45	485,456 21	504,118 37
10100 GENERAL FUND	16360 ORR FISCAL OPS	3,434,892 19	2,308,417 64	3,490 14	2,311,907 78	1,122,984 41	
10100 GENERAL FUND	16370 BRANCH OFFICE MAIN	2,566,327 71	1,614,476 14	13,821 54	1,628,297 68	938,030 03	
10100 GENERAL FUND	16375 BRANCH OFFICE - NORTH	1,039,197 40	650,116 08	7,211 42	657,327 50	381,869 90	
10100 GENERAL FUND	16390 BRANCH OFFICE - SOUTH	1,019,635 05	677,731 80	3,473 47	681,205 27	338,429 78	
10100 GENERAL FUND	16395 BRANCH OFFICE - EAST	447,167 91	279,120 83	6,449 18	285,570 01	161,597 90	
10100 GENERAL FUND	16400 BRANCH OFFICE - WEST	905,500 95	459,886 39	6,012 11	465,898 50	439,602 45	
10100 GENERAL FUND	17050 COUNTY COUNSEL	2,298,261 09	(485,662 93)	131,804 49	(346,858 44)	2,645,119 53	13,170,449 09
10100 GENERAL FUND	17055 ADMIN	4,976,757 00	4,845,485 26	0 00	4,845,485 26	131,271 74	
10100 GENERAL FUND	17060 LEG ADV/SPEC SVCS	14,143,016 00	9,746,200 11	0 00	9,746,200 11	4,396,815 89	
10100 GENERAL FUND	17065 CLAIMS	16,460,837 00	10,629,866 21	0 00	10,629,866 21	5,830,970 79	
10100 GENERAL FUND	17070 W/C	2,174,539 00	1,358,080 87	0 00	1,358,080 87	816,458 13	

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	17075 JUV DEP	10,557,657 00	6,404,092 67	0 00	6,404,092 67	4,153,564 33	
10100 GENERAL FUND	17080 PUBLIC ADM/PUBLIC GUARDIAN	547,371 00	374,805 70	0 00	374,805 70	172,565 30	
10100 GENERAL FUND	17550 GRAND JURY - CIVIL	647,105 44	336,969 77	138,895 03	475,864 80	171,240 64	
10100 GENERAL FUND	17553 GRAND JURY - CRIMINAL	151,120 00	31,091 48	0 00	31,091 48	120,028 52	
10100 GENERAL FUND	17600 COUNTY COMMUNICATIONS OFFICE	6,068,693 89	3,001,206 44	323,641 83	3,324,848 27	1,743,845 62	105 60
10100 GENERAL FUND	17605 CATV PEG FUND	389,210 76	411,867 94	104,620 19	516,488 13	(127,277 37)	265,999 99
10100 GENERAL FUND	18200 CIVIL SERVICE COMMISSION	699,944 52	448,432 16	1,182 33	449,614 49	250,330 03	41,375 58
10100 GENERAL FUND	18750 ADMINISTRATION	3,336,249 00	2,165,994 42	16,321 47	2,182,315 89	1,153,933 11	604,781 95
10100 GENERAL FUND	18751 WORKFORCE INFORMATION NETWORK	2,278,499 41	2,271,307 73	1,719 13	2,273,026 86	5,472 55	189,634 17
10100 GENERAL FUND	18755 MEDICAL STANDARDS	3,130,761 00	1,194,519 21	895,258 78	2,089,777 99	1,040,983 01	1,170,228 06
10100 GENERAL FUND	18760 EAP/COUNSELING	400,000 00	212,976 70	252,215 20	465,191 90	(65,191 90)	214,290 40
10100 GENERAL FUND	18763 BACKGROUND INVESTIGATION	566,222 00	304,235 72	66,198 63	370,434 35	195,787 65	121,407 58
10100 GENERAL FUND	18765 LOSS PREVENTION	609,828 00	358,819 41	0 00	358,819 41	251,008 59	338,265 74
10100 GENERAL FUND	18770 RISK ADMINISTRATION	1,418,132 59	839,279 58	23,023 81	862,303 39	555,829 20	789,536 15
10100 GENERAL FUND	18775 INSURANCE STAFFING	781,141 00	544,181 66	866 00	545,047 66	236,093 34	482,799 79
10100 GENERAL FUND	18780 WORKERS COMPENSATION	6,971,925 97	3,426,660 63	153,203 93	3,579,864 56	3,392,061 41	3,253,209 24
10100 GENERAL FUND	18785 UNEMPLOYMENT INSURANCE	164,835 00	114,793 18	0 00	114,793 18	50,041 82	107,982 56
10100 GENERAL FUND	18805 HUMAN RESOURCES SERVICES	7,583,690 00	4,756,262 49	62,251 39	4,818,513 88	2,765,176 12	655,099 95
10100 GENERAL FUND	18810 LABOR RELATIONS	1,152,983 00	725,731 33	1,856 72	727,588 05	425,394 95	115,260 89
10100 GENERAL FUND	18820 SUGGESTION AWARDS	1,236,398 00	0 00	0 00	0 00	1,236,398 00	103,436 82
10100 GENERAL FUND	18825 EMPLOYEE BENEFITS	2,706,521 69	1,553,427 55	423,639 16	1,977,066 71	729,454 98	287,078 61
10100 GENERAL FUND	18835 TALENT DEVELOPMENT	2,861,512 16	2,039,143 80	866,620 57	2,905,764 37	(44,252 21)	246,927 69
10100 GENERAL FUND	18840 INSURANCES	358,000 00	32,298 40	34,411 40	66,709 80	291,290 20	3,273 00
10100 GENERAL FUND	18850 EQUITY, DIVERSITY, AND INCLUS	745,182 00	197,721 87	228 46	197,950 33	547,231 67	68,957 91
10100 GENERAL FUND	22692 CONTRIBUTIONS TO COF CAP PROJ	16,958,890 39	423,711 85	16,535,178 54	16,958,890 39	0 00	
10100 GENERAL FUND	22694 LEASE PAYMENTS-BONDS	23,643,822 35	22,882,275 44	0 00	22,882,275 44	761,546 91	7,821,163 16
10100 GENERAL FUND	25650 OFFICE ADMINISTRATION	15,576,542 14	6,762,297 85	144,378 61	6,906,676 46	8,669,865 68	804,300 11
10100 GENERAL FUND	25651 ITINA	0 00	35,504 49	0 00	35,504 49	(35,504 49)	
10100 GENERAL FUND	25680 ENTERPRISE PLATFORM SERVICES	0 00	1,897,384 71	0 00	1,897,384 71	(1,897,384 71)	
10100 GENERAL FUND	25681 DOCUMENTUM ENTERPRISE PLATFOR	0 00	(75,986 46)	0 00	(75,986 46)	75,986 46	
10100 GENERAL FUND	27355 G/F CONTRIB TO FLEET ISF	330,860 00	0 00	0 00	0 00	330,860 00	
10100 GENERAL FUND	27365 G/F CONTRIB TO FAC MGT I	4,308,086 20	1,490,746 85	5,197,427 78	6,688,174 63	(2,380,088 43)	
10100 GENERAL FUND	28550 CLERB OPERATIONS	2,718,935 13	1,432,449 19	94,769 50	1,527,218 69	1,191,716 44	6,780 00
10100 GENERAL FUND	29650 GENERAL FUND CONTRIBUTION TO	682,716 00	654,902 00	0 00	654,902 00	27,814 00	
10100 GENERAL FUND	30200 OFFICE OF EMERGENCY SERVICES	18,537,091 27	8,062,069 79	6,689,283 26	14,751,353 05	3,785,738 22	362,210 08
10100 GENERAL FUND	30205 EMERGENCY SERVICES ADMINISTRA	3,088,205 00	2,024,756 33	0 00	2,024,756 33	1,063,448 67	165,842 69
10100 GENERAL FUND	30230 COUNTY FIRE OPERATIONS	63,854,511 37	44,972,008 42	12,335,877 17	57,307,885 59	6,546,625 78	1,443,326 43
10100 GENERAL FUND	30231 COUNTY FIRE FACILITIES	4,746,971 46	1,029,652 70	2,226,281 69	3,255,934 39	1,491,036 87	650,000 00
10100 GENERAL FUND	30232 COUNTY FIRE SERVICE CENTER	3,395,019 79	339,834 84	2,150,867 03	2,490,701 87	904,317 92	
10100 GENERAL FUND	30233 COUNTY FIRE INFORMATION TECHN	4,373,854 14	1,733,784 23	1,151,245 18	2,885,029 41	1,488,824 73	28,000 00
10100 GENERAL FUND	30234 COUNTY FIRE VOL RESERVE FIREF	264,746 70	190,129 88	1,329 90	191,459 78	73,286 92	
10100 GENERAL FUND	30235 COUNTY FIRE EMS/PARAMEDICS	2,204,333 08	863,903 84	14 48	863,918 32	1,340,414 76	33,941 25
10100 GENERAL FUND	30236 COUNTY FIRE TRAINING	285,252 64	231,827 00	2,632 63	234,459 63	50,793 01	
10100 GENERAL FUND	30237 COUNTY FIRE FLEET	15,820,129 50	3,787,037 20	10,935,958 56	14,722,995 76	1,097,133 74	5,610 88
10100 GENERAL FUND	30238 COUNTY FIRE EMERGENCY MEDICAL	10,742,486 75	6,620,493 33	706,578 95	7,327,072 28	3,415,414 47	1,888,869 19
10100 GENERAL FUND	30240 COUNTY FIRE COMMUNITY RISK RE	11,936,969 81	3,296,679 65	1,518,033 12	4,814,712 77	7,122,257 04	1,656,777 63
10100 GENERAL FUND	30750 TAX COLLECTOR-SECURED	0 00	0 00	0 00	0 00	0 00	590,982,527 13
10100 GENERAL FUND	30755 TAX COLLECTOR-UNSECURED	0 00	0 00	0 00	0 00	0 00	45,784,267 71
10100 GENERAL FUND	30760 REDEMPTIONS	0 00	0 00	0 00	0 00	0 00	23,444 14
10100 GENERAL FUND	30765 AUDITOR AND CONTROLLER	0 00	0 00	0 00	0 00	0 00	462,460,298 32
10100 GENERAL FUND	30770 RECORDER	0 00	0 00	0 00	0 00	0 00	15,014,004 11

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	30775 TREASURER	0 00	0 00	0 00	0 00	0 00	20,993,073 10
10100 GENERAL FUND	30790 OTHER DEPARTMENTS	0 00	0 00	0 00	0 00	0 00	1,838,342 78
10100 GENERAL FUND	30805 NORTH CO MUNI COURT	0 00	0 00	0 00	0 00	0 00	133,018 38
10100 GENERAL FUND	30810 SOUTH BAY MUNI COURT	0 00	0 00	0 00	0 00	0 00	204,175 85
10100 GENERAL FUND	30820 SHERIFF	0 00	0 00	0 00	0 00	0 00	126,415 52
10100 GENERAL FUND	30825 PROBATION	0 00	0 00	0 00	0 00	0 00	12,865 80
10100 GENERAL FUND	31550 CASH BORROWING	2,700,000 00	393,199 06	0 00	393,199 06	2,306,800 94	8,808,729 09
10100 GENERAL FUND	31565 GENERAL/MISC EXPENSES	185,966,863 23	40,619,586 26	84,056,071 85	124,675,658 11	61,291,205 12	1,165,019 48
10100 GENERAL FUND	31575 CO-WIDE EXP GENERAL FD ADJ	22,979,218 19	2,466,886 25	15,425,995 08	17,892,881 33	5,086,336 86	2,285,561 45
10100 GENERAL FUND	31580 CONTRIBUTION TO IT ISF	14,606,800 16	6,299,839 39	2,449 26	6,299,288 65	8,307,511 51	
10100 GENERAL FUND	31590 SMALL BUSINESS STIMULUS - GRA	1,385,906 13	0 00	0 00	0 00	1,385,906 13	(3,381,364 20)
10100 GENERAL FUND	32150 FINANCIAL SYSTEMS SUPPORT ADM	10,668,806 63	5,688,116 21	867,116 22	6,555,232 43	4,113,574 20	880,467 63
10100 GENERAL FUND	32152 FINANCIAL SYSTEMS SUPPORT	14,428,866 69	7,956,541 15	2,380,122 36	10,336,663 51	4,092,203 18	
10100 GENERAL FUND	32154 CAC MAINTENANCE OPERATIONS	10,176,484 26	4,993,603 06	111,498 68	5,105,101 74	5,071,382 52	352,427 78
10100 GENERAL FUND	32156 CAC MAJOR MAINTENANCE	2,768,606 23	340,971 94	1,080,864 85	1,421,836 79	1,346,769 44	
10100 GENERAL FUND	32158 OFFICE OF FINANCIAL PLANNING	9,834,409 96	4,043,229 94	22,664 74	4,065,894 68	5,768,515 28	1,592,660 65
10100 GENERAL FUND	32159 INTEGRATED PROPERTY TAX SYSTE	1,150,000 00	1,081,766 83	0 00	1,081,766 83	68,233 17	
10100 GENERAL FUND	32160 REDISTRICTING	265,046 00	8,979 98	0 00	8,979 98	256,066 02	
10100 GENERAL FUND	32162 EDGA ADMINISTRATION	0 00	3,427 95	0 00	3,427 95	(3,427 95)	
10100 GENERAL FUND	32167 OFFICE OF EQUITY AND RACIAL J	3,897,097 21	1,736,388 72	1,172,496 70	2,908,885 42	988,211 79	
10100 GENERAL FUND	33250 EXECUTIVE OFFICE	1,845,288 48	1,539,815 38	4,138 36	1,543,953 74	301,334 74	
10100 GENERAL FUND	33252 FINANCE	5,558,368 63	3,082,867 50	213,690 03	3,296,557 53	2,261,811 10	82 44
10100 GENERAL FUND	33254 HUMAN RESOURCES	1,697,582 63	1,097,436 30	0 00	1,097,436 30	600,146 33	
10100 GENERAL FUND	33257 SYSTEMS	2,569,171 00	2,094,863 29	375,000 00	2,469,863 29	99,307 71	113 41
10100 GENERAL FUND	33274 ASSESSOR ADMINISTRATION	2,224,856 26	1,547,356 63	2,114 75	1,549,471 38	675,384 88	
10100 GENERAL FUND	33276 ASSESSMENT SERVICES	27,252,179 67	10,301,727 38	474,339 99	10,776,067 37	16,476,112 30	526,318 50
10100 GENERAL FUND	33277 BUSINESS	4,800,949 21	3,108,230 49	12,741 83	3,120,972 32	1,679,976 89	136 50
10100 GENERAL FUND	33278 MAPPING	3,997,935 05	2,362,963 04	304,902 56	2,667,865 60	1,330,069 45	
10100 GENERAL FUND	33279 REALTY	23,492 44	840,339 78	0 00	840,339 78	(816,847 34)	5,809,550 78
10100 GENERAL FUND	33281 AUDITS	4,059,743 00	2,652,271 98	0 00	2,652,271 98	1,407,471 02	
10100 GENERAL FUND	33282 COMMERCIAL	7,428,731 74	3,782,295 84	253,098 14	4,035,393 98	3,393,337 76	111 01
10100 GENERAL FUND	33283 RESIDENTIAL	9,631,637 99	6,177,136 80	6,163 02	6,183,299 82	3,448,338 17	1,739 11
10100 GENERAL FUND	33284 ASSESSOR SYSTEM	679,965 00	662,241 11	0 00	662,241 11	17,723 89	
10100 GENERAL FUND	33290 MICROGRAPHICS TRUST	1,171,910 88	60,461 27	137,132 03	197,593 30	974,317 58	417,574 08
10100 GENERAL FUND	33291 BUILDING HOMES AND JOBS TRUST	0 00	0 00	0 00	0 00	0 00	932,353 46
10100 GENERAL FUND	33296 MODERNIZATION TRUST	8,287,833 84	465,156 25	674,703 43	1,139,859 68	7,147,974 16	1,157,620 75
10100 GENERAL FUND	33297 E-RECORDING TRUST	908,116 00	268,097 19	0 00	268,097 19	640,018 81	231,622 47
10100 GENERAL FUND	33298 SSN TRUNCATION TRUST	311,660 04	10,714 50	0 00	10,714 50	300,945 54	
10100 GENERAL FUND	33299 REC VITAL HEALTH STATS TRUST	2,016,601 00	485 59	0 00	485 59	2,016,115 41	412 47
10100 GENERAL FUND	33309 RECORDER-COUNTY CLERK ADMINIS	2,051,275 79	1,252,585 67	4,130 67	1,256,716 34	794,559 45	1,887 42
10100 GENERAL FUND	33310 RECORDER	11,385,139 39	6,732,094 45	93,656 58	6,825,751 03	4,559,388 36	6,186,181 84
10100 GENERAL FUND	33311 CLERK	4,655,617 06	2,878,454 78	4,706 48	2,883,161 26	1,772,455 80	3,654,298 30
10100 GENERAL FUND	33313 ARCHIVES	638,327 51	471,191 18	3,721 53	474,912 71	163,414 80	306 81
10100 GENERAL FUND	34050 ADMIN TREAS-TAX COLLECTOR	5,155,626 04	3,012,409 53	24,417 17	3,036,826 70	2,118,799 34	
10100 GENERAL FUND	34070 DEFERRED COMPENSATION	850,089 55	525,604 44	942 56	526,547 00	323,542 55	390,964 62
10100 GENERAL FUND	34080 TREASURY	6,579,720 78	3,675,940 40	177,399 58	3,853,339 98	2,726,380 80	4,838,535 69
10100 GENERAL FUND	34085 TAX COLLECTION	15,155,826 40	9,872,480 10	592,633 16	10,465,113 26	4,690,713 14	2,877,482 11
10100 GENERAL FUND	35450 TRIAL COURT ADMINISTRATN	68,842,531 00	35,922,878 95	0 00	35,922,878 95	32,919,652 05	1,755,939 62
10100 GENERAL FUND	35455 EL CAJON MUNI COURT	0 00	0 00	0 00	0 00	0 00	1,114,586 72
10100 GENERAL FUND	35460 NORTH COUNTY MUNI COURT	0 00	0 00	0 00	0 00	0 00	1,761,491 52
10100 GENERAL FUND	35465 SOUTH BAY MUNI COURT	0 00	0 00	0 00	0 00	0 00	482,349 54

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	35470 SAN DIEGO MUNI COURT	0 00	0 00	0 00	0 00	0 00	1,515,455 02
10100 GENERAL FUND	37400 ADMIN DISTRICT ATTORNEY	15,188,039 79	11,370,944 28	1,118,701 05	12,489,645 33	2,698,394 46	62,191 32
10100 GENERAL FUND	37405 JUVENILE - GENERAL	13,547,692 89	7,074,625 38	1,562,424 67	8,637,050 05	4,910,642 84	1,417,059 07
10100 GENERAL FUND	37410 DRUG ENFORCEMENT GRANT	67,852 00	0 00	0 00	0 00	67,852 00	
10100 GENERAL FUND	37415 SUPERIOR COURT	18,145,824 00	12,165,738 90	23,407 59	12,189,146 49	5,956,677 51	4,499,508 86
10100 GENERAL FUND	37417 TRAINING DIVISION	697,852 00	369,175 74	0 00	369,175 74	328,676 26	
10100 GENERAL FUND	37420 CENTRAL PRE-TRIAL	85,400 00	33 60	0 00	33 60	85,366 40	6,497 75
10100 GENERAL FUND	37422 COLLABORATIVE COURTS	5,351,486 00	3,290,159 53	0 00	3,290,159 53	2,061,326 47	2,927,020 86
10100 GENERAL FUND	37423 CARE CENTER	575,203 00	826,119 25	59,619 11	885,738 36	(310,535 36)	
10100 GENERAL FUND	37433 ISSUING/ EXTRADITION	5,964,602 00	5,088,255 50	3,402 67	5,091,658 17	3,872,943 83	653,012 51
10100 GENERAL FUND	37435 EXTRADITION	0 00	253,590 09	0 00	253,590 09	(253,590 09)	11,020 71
10100 GENERAL FUND	37440 APPELLATE	7,153,947 00	4,645,015 49	76,462 55	4,721,478 04	2,432,468 96	1,655,654 53
10100 GENERAL FUND	37445 BUREAU OF INVESTIGATION	51,543,013 37	32,301,489 32	562,629 16	32,864,118 48	18,678,894 89	5,374,617 20
10100 GENERAL FUND	37450 CENTRAL SUPPORT	24,448,000 97	7,299,842 97	720,986 48	8,020,829 45	16,427,171 52	7,918,945 86
10100 GENERAL FUND	37455 TECH INVESTIGATIONS DIV	0 00	22,401 62	0 00	22,401 62	(22,401 62)	159,700 72
10100 GENERAL FUND	37457 VICTIM SERVICES	5,647,808 42	3,494,651 95	623,416 15	4,118,068 10	1,529,740 32	3,587,409 11
10100 GENERAL FUND	37458 NCFJC-NORTH COUNTY FAMILY JUS	4,961,395 53	3,783,403 07	1,910,944 47	5,694,347 54	(732,952 01)	798,503 58
10100 GENERAL FUND	37459 SCFJC-SOUTH COUNTY FAMILY JUS	4,588,606 36	1,784,069 55	1,043,249 89	2,827,319 44	1,761,286 92	1,341,088 23
10100 GENERAL FUND	37460 EAST COUNTY BRANCH	15,709,268 12	9,870,673 87	132,797 58	10,003,471 45	5,705,796 67	1,667,732 66
10100 GENERAL FUND	37465 NORTH COUNTY BRANCH	16,967,109 00	9,970,780 03	49,753 16	10,020,533 19	6,946,575 81	2,205,296 67
10100 GENERAL FUND	37470 SOUTH BAY BRANCH	15,560,479 24	9,792,577 97	761,133 23	10,553,711 20	5,006,768 04	1,436,935 79
10100 GENERAL FUND	37475 INFO TECHNOLOGIES DIV	16,807,790 95	8,445,346 99	3,446,294 67	11,891,641 66	4,916,149 29	2,409,542 28
10100 GENERAL FUND	37485 ECONOMIC CRIMES / FRAUD	9,017,442 00	6,928,066 65	15,379 24	6,943,445 89	2,073,996 11	1,054,488 54
10100 GENERAL FUND	37490 SPECIAL OPERATIONS	6,117,074 41	4,150,839 13	15,357 99	4,166,197 12	1,950,877 29	1,247,712 97
10100 GENERAL FUND	37491 COLD HOMICIDE TEAM	63,472 00	0 00	0 00	0 00	63,472 00	
10100 GENERAL FUND	37495 VICTIM/WITNESS ASSISTANCE	218,607 25	143,953 48	45,561 11	189,514 59	29,092 66	130,840 78
10100 GENERAL FUND	37500 CAREER CRIMINAL PROGRAM	0 00	430 00	0 00	430 00	(430 00)	
10100 GENERAL FUND	37505 NARCOTIC PROSECUTION UNIT	4,780,557 00	3,599,802 17	9,624 96	3,609,427 13	1,171,129 87	957,903 36
10100 GENERAL FUND	37510 GANG PROSECUTION UNIT	12,512,038 00	7,941,447 74	22,166 40	7,963,614 14	4,548,423 86	1,212,080 00
10100 GENERAL FUND	37515 FAMILY PROTECTION UNIT	19,760,574 00	11,766,654 63	27,457 99	11,794,112 62	7,966,461 38	3,927,864 65
10100 GENERAL FUND	37518 SEXUAL ASSAULT	5,111,260 00	3,688,292 52	3,176 33	3,691,468 85	1,419,791 15	969,388 68
10100 GENERAL FUND	37520 AUTO THEFT TASK FORCE	2,253,769 65	177,142 24	2,232,260 97	2,409,403 21	(155,633 56)	
10100 GENERAL FUND	37521 INSURANCE FRAUD	7,367,379 00	5,072,314 06	0 00	5,072,314 06	2,295,064 94	
10100 GENERAL FUND	37525 AUTO INSURANCE FRAUD UNIT	142,555 25	95,570 90	124,222 00	219,792 90	(77,237 65)	
10100 GENERAL FUND	37528 DISABILITY & HEALTHCARE INS F	17,752 00	17,778 22	500 00	18,278 22	(526 22)	
10100 GENERAL FUND	37529 LIFE & ANNUITY CONSUMER PROT	26,313 00	1,965 69	500 00	2,465 69	23,847 31	
10100 GENERAL FUND	37530 WORKERS COMP INSUR FRAUD	680,163 00	541,903 34	267,417 22	809,320 56	(129,157 56)	
10100 GENERAL FUND	37531 WORKERS RIGHTS ENFORCEMENT GR	0 00	2,427 99	0 00	2,427 99	(2,427 99)	
10100 GENERAL FUND	37535 REAL ESTATE FRAUD UNIT	0 00	71,344 53	0 00	71,344 53	(71,344 53)	
10100 GENERAL FUND	37536 CHILD ABDUCTION	41,241 00	40,092 92	0 00	40,092 92	1,148 08	1,406 73
10100 GENERAL FUND	37537 URBAN GRANT UNIT	101,759 25	217,545 87	124,222 00	341,767 87	(240,008 62)	
10100 GENERAL FUND	37538 HIGH TECH CRIME UNIT	562,231 00	357,415 73	784,118 06	1,141,533 79	(579,302 79)	1,419,242 66
10100 GENERAL FUND	37802 PRODUCTION OPERATIONS	46,755,867 91	29,134,845 68	2,180,463 82	31,315,309 50	15,440,558 41	30,666,603 84
10100 GENERAL FUND	37804 LEGAL DIVISION	7,578,073 00	4,878,416 10	0 00	4,878,416 10	2,699,656 90	
10100 GENERAL FUND	37808 BUREAU OF PUBLIC ASSISTANCE I	0 00	891,136 64	789,093 62	1,680,230 26	(1,680,230 26)	28,724 49
10100 GENERAL FUND	37818 ADMINISTRATIVE SERVICES	513,308 00	218,038 39	0 00	218,038 39	295,269 61	
10100 GENERAL FUND	37824 RECURRING MNTENANCE AND OPS	2,727,502 00	1,975,015 55	0 00	1,975,015 55	752,486 45	831,752 02
10100 GENERAL FUND	37826 SPECIAL PROJECTS	0 00	0 00	0 00	0 00	0 00	245,437 15
10100 GENERAL FUND	38200 ADMINISTRATION	22,092,139 28	7,178,256 78	535,779 24	7,714,036 02	14,378,103 26	972,144 78
10100 GENERAL FUND	38260 OFFICE OF ASSIGNED COUNSEL	14,280,499 64	8,371,799 52	7,577,524 19	15,949,323 71	(1,668,824 07)	500,000 00
10100 GENERAL FUND	38270 PRIMARY PUBLIC DEFENDER	596,057 00	3,281,133 74	1,433,644 47	4,714,778 21	(4,118,721 21)	

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10100 GENERAL FUND	38272 PD CRIMINAL	93,950,624 74	60,106,111 66	85,621 45	60,191,733 11	33,758,891 63	489,031 00
10100 GENERAL FUND	38274 PD JUV DELINQUENCY	6,177,858 48	3,861,664 79	111,730 05	3,973,394 84	2,204,463 64	116,559 28
10100 GENERAL FUND	38276 PD MENTAL HEALTH	3,014,321 27	2,004,878 70	5,922 49	2,010,801 19	1,003,520 08	
10100 GENERAL FUND	38278 PD SVP	1,104,029 00	646,456 41	814 13	647,270 54	456,758 46	
10100 GENERAL FUND	38292 ALTERNATE PUBLIC DEFENDER	1,041,756 00	1,271,227 38	176,840 32	1,448,067 70	(406,311 70)	
10100 GENERAL FUND	38294 APD CRIMINAL	12,469,481 25	7,626,374 34	15,165 69	7,641,540 03	4,827,941 22	
10100 GENERAL FUND	38296 APD JUV DELINQUENCY	1,375,433 00	841,086 95	3,449 78	844,536 73	530,896 27	
10100 GENERAL FUND	38298 APD SVP	0 00	20,442 04	0 00	20,442 04	(20,442 04)	
10100 GENERAL FUND	38312 MULTIPLE CONFLICTS OFFICE	3,071,617 00	2,166,960 42	50,696 56	2,217,656 98	853,960 02	
10100 GENERAL FUND	39400 OFFICE OF THE SHERIFF	4,263,197 90	2,568,288 47	0 00	2,568,288 47	1,696,909 43	140,691 64
10100 GENERAL FUND	39403 DIVISION OF INSPECTIONAL SVCS	2,862,384 03	1,868,808 93	0 00	1,868,808 93	993,575 10	
10100 GENERAL FUND	39405 MEDIA RELATIONS	1,792,887 00	1,066,652 04	0 00	1,066,652 04	726,234 96	
10100 GENERAL FUND	39415 LEGAL AFFAIRS	1,941,540 00	1,047,326 94	0 00	1,047,326 94	894,213 06	52,943 58
10100 GENERAL FUND	39420 LEGISLATIVE AFFAIRS	329,598 00	198,215 02	0 00	198,215 02	131,382 98	
10100 GENERAL FUND	39430 COURT SERVICES - CHULA VISTA	7,021,936 00	4,429,699 25	0 00	4,429,699 25	2,592,236 75	
10100 GENERAL FUND	39435 COURT SVCS - VISTA	12,728,275 40	8,751,778 67	0 00	8,751,778 67	3,976,496 73	
10100 GENERAL FUND	39438 RECORDS DIVISION	9,136,002 03	5,616,494 49	36,068 26	5,652,562 75	3,483,439 28	143,687 14
10100 GENERAL FUND	39439 SDCPH SECURITY	(207,720 00)	32,615 61	0 00	32,615 61	(240,335 61)	
10100 GENERAL FUND	39441 COURT SERVICES - EL CAJON	8,268,468 00	5,442,041 37	1,425 00	5,443,466 37	2,825,001 63	
10100 GENERAL FUND	39442 COURT SERVICES - KEARNY MESA	2,505,963 00	1,558,387 92	0 00	1,558,387 92	947,575 08	
10100 GENERAL FUND	39443 COURT SERVICES - JUVENILE	3,761,873 00	2,597,455 76	0 00	2,597,455 76	1,164,417 24	
10100 GENERAL FUND	39444 CIVIL UNIT	4,656,767 39	2,564,054 29	223,881 12	2,787,935 41	1,868,831 98	1,111,141 33
10100 GENERAL FUND	39446 COURT SERVICES - SD FIELD	10,510,026 00	6,777,587 19	0 00	6,777,587 19	3,732,438 81	1,196,784 40
10100 GENERAL FUND	39447 COURT SERVICES - CAC SECURITY	5,067,168 00	3,413,381 99	0 00	3,413,381 99	1,653,786 01	105,793 58
10100 GENERAL FUND	39451 COURT SERVICES - SAN DIEGO	30,839,522 89	21,057,032 46	210 00	21,057,242 46	9,782,280 43	29,944 56
10100 GENERAL FUND	39452 COURT SERVICES - COMMAND	1,854,060 73	1,062,448 68	0 00	1,062,448 68	791,612 05	18,483,441 29
10100 GENERAL FUND	39465 MANAGEMENT SVCS COMMAND	11,542,464 75	760,000 64	7,011,321 85	7,771,322 49	3,771,142 26	
10100 GENERAL FUND	39474 GRANTS UNIT	1,989,711 91	1,119,118 52	241 55	1,119,360 07	870,351 84	
10100 GENERAL FUND	39475 BUDGET AND REVENUE MANAGEMENT	1,730,288 00	1,036,263 63	0 00	1,036,263 63	694,024 37	
10100 GENERAL FUND	39476 FROZEN POSITIONS	350,475 00	(0 05)	0 00	(0 05)	350,475 05	
10100 GENERAL FUND	39480 SUPPLY	0 00	10 94	0 00	10 94	(10 94)	
10100 GENERAL FUND	39485 FINANCIAL SERVICES	4,301,068 79	2,264,550 26	185,255 99	2,449,806 25	1,851,262 54	43,641 26
10100 GENERAL FUND	39490 DATA SERVICES DIVISION	17,678,165 08	11,579,570 85	450 57	11,580,021 42	6,098,143 66	121,250 34
10100 GENERAL FUND	39492 DSB TECH	666,431 46	129,810 34	85 58	129,895 92	536,535 54	
10100 GENERAL FUND	39495 CONTRACTS MGT PROCUREMENT	1,989,258 00	1,133,012 53	65,000 00	1,198,012 53	791,245 47	95,999 70
10100 GENERAL FUND	39496 WIRELESS SERVICES DIVISION	10,689,655 18	5,732,143 00	159,622 81	5,891,765 81	4,797,889 37	493,823 32
10100 GENERAL FUND	39497 REGIONAL COMMUNICATION SYSTEM	6,380,943 38	4,498,766 77	1,229,314 26	5,728,081 03	652,862 35	6,917,347 77
10100 GENERAL FUND	39505 STANDARD TRAINING CORRECT	1,488,326 24	929,777 44	164 44	929,941 88	558,384 36	
10100 GENERAL FUND	39508 DET/CTSVC ACADEMY	2,635,990 00	3,233,889 31	0 00	3,233,889 31	(597,899 31)	
10100 GENERAL FUND	39509 LAW ENFORCEMENT ACADEMY	3,792,405 00	4,787,285 31	0 00	4,787,285 31	(994,880 31)	
10100 GENERAL FUND	39510 PERSONNEL	11,385,492 48	8,738,598 08	68,270 81	8,806,868 89	2,578,623 59	
10100 GENERAL FUND	39512 PAYROLL	2,244,245 47	1,464,110 10	56 00	1,464,166 10	780,079 37	
10100 GENERAL FUND	39514 WELLNESS UNIT	1,508,551 00	871,049 26	0 00	871,049 26	637,501 74	0 10
10100 GENERAL FUND	39515 HUMAN RESOURCES COMMAND	2,599,575 00	1,607,991 16	41,939 68	1,649,930 84	949,644 16	
10100 GENERAL FUND	39519 DETENTIONS IN-SERVICE TRAININ	3,692,192 22	2,237,320 69	7,912 34	2,245,233 03	1,446,959 19	135,862 95
10100 GENERAL FUND	39520 TRAINING	4,141,133 48	2,748,698 01	286 00	2,748,984 01	1,392,149 47	49,482 61
10100 GENERAL FUND	39522 EVOC	1,105,943 00	684,758 07	0 00	684,758 07	421,184 93	101,051 00
10100 GENERAL FUND	39525 MIRAMAR RANGE	7,256,675 82	5,466,215 00	1,071,177 02	6,537,392 02	719,283 80	369,551 71
10100 GENERAL FUND	39526 EAST MESA RANGE	71,385 00	54,909 50	400 16	55,309 66	16,075 34	188,300 00
10100 GENERAL FUND	39530 INTERNAL AFFAIRS	3,052,846 60	2,019,858 16	6,762 60	2,026,620 76	1,026,225 84	
10100 GENERAL FUND	39535 RISK MANAGEMENT UNIT	1,559,958 22	846,010 88	0 00	846,010 88	713,947 34	

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	39540 PROFESSIONAL STAFF TRNG	405,650 00	270,287 74	0 00	270,287 74	135,362 26	
10100 GENERAL FUND	39541 PEER SUPPORT TEAM	15,930 00	7,667 33	0 00	7,667 33	8,262 67	
10100 GENERAL FUND	39542 VIDEO PRODUCTION UNIT	187,762 00	100,446 60	0 00	100,446 60	87,315 40	
10100 GENERAL FUND	39545 VOLUNTEER SERVICES	610,722 17	349,241 11	1 78	349,242 89	261,479 28	
10100 GENERAL FUND	39550 VALLEY CENTER SUBSTATION	9,087,835 00	5,846,469 34	4,635 41	5,851,104 75	3,236,730 25	1,137,601 83
10100 GENERAL FUND	39552 SHERIFFS HONOR GUARD	90,550 00	56,315 68	0 00	56,315 68	34,234 32	
10100 GENERAL FUND	39555 SAN MARCOS STATION	26,533,555 00	17,065,339 64	784 10	17,066,123 74	9,467,431 26	12,573,391 10
10100 GENERAL FUND	39560 VISTA PATROL STATION	30,080,027 66	19,269,984 48	4,331 91	19,274,316 39	10,805,711 27	15,882,722 11
10100 GENERAL FUND	39565 NORTH COASTAL SHERIFF'S STATI	25,999,658 00	16,410,954 20	9,943 79	16,420,897 99	9,578,960 01	16,658,606 32
10100 GENERAL FUND	39570 FALLBROOK SUBSTATION	9,839,894 00	6,953,242 26	3,251 66	6,956,493 92	2,883,400 08	
10100 GENERAL FUND	39575 INFORMATION-LED POLICING (COP	28,533 00	0 00	0 00	0 00	28,533 00	99,073 52
10100 GENERAL FUND	39577 HOMELESS ASSISTANCE RESOURCE	2,681,716 00	1,739,950 69	0 00	1,739,950 69	941,765 31	
10100 GENERAL FUND	39580 RESERVES COORDINATION	551,863 96	412,741 23	0 00	412,741 23	139,122 73	
10100 GENERAL FUND	39585 CRIME PREVENTION COORDITN	2,042,803 00	1,207,754 10	0 00	1,207,754 10	835,048 90	
10100 GENERAL FUND	39590 CRIMINAL INTELLIGENCE DETAIL	6,015,314 00	3,808,190 92	14,193 56	3,822,384 48	2,192,929 52	2,272,620 53
10100 GENERAL FUND	39591 TERRORISM EARLY WARNING UNIT	4,233,168 00	2,559,772 17	458,737 18	3,018,509 35	1,214,658 65	314,998 33
10100 GENERAL FUND	39592 BORDER CRIME SUPPRESSION TEAM	4,367,484 00	3,083,309 96	20,748 57	3,104,058 53	1,263,425 47	1,321,402 06
10100 GENERAL FUND	39593 THREAT ASSESSMENT GROUP	2,342,062 00	1,603,304 28	0 00	1,603,304 28	738,757 72	587,371 25
10100 GENERAL FUND	39595 NARCOTICS TASK FORCE	5,071,807 00	3,253,716 88	4,758 66	3,258,475 54	1,813,331 46	2,542,466 72
10100 GENERAL FUND	39600 CRISIS NEGOTIATING TEAM	58,091 00	124,577 88	0 00	124,577 88	(66,486 88)	
10100 GENERAL FUND	39605 LICENSE	2,521,358 00	1,987,803 97	4,549 41	1,992,353 38	529,004 62	914,497 23
10100 GENERAL FUND	39610 STREET NARC/GANG/JUDGE	1,205,015 00	787,424 83	171 24	787,596 07	417,418 93	579,955 27
10100 GENERAL FUND	39611 EAST CNTY GANG TASK FORCE	3,984,019 03	2,630,045 30	0 00	2,630,045 30	1,353,973 73	1,383,846 10
10100 GENERAL FUND	39613 SAN DIEGO HUMAN TRAFFICKING T	1,217,476 00	779,828 35	0 00	779,828 35	437,649 65	418,514 35
10100 GENERAL FUND	39614 MARIJUANA ENFORCEMENT TEAM	1,759,546 00	1,074,981 94	0 00	1,074,981 94	684,564 06	
10100 GENERAL FUND	39615 REGIONAL AUTO THEFT TF	0 00	0 00	0 00	0 00	0 00	419 96
10100 GENERAL FUND	39620 NO CNTY GANG TASK FORCE	1,810,467 00	1,219,499 80	4,733 96	1,224,233 76	586,233 24	712,983 33
10100 GENERAL FUND	39625 FENTANYL ABATEMENT SUPPRESSIO	984,204 00	659,242 97	0 00	659,242 97	324,961 03	56,282 26
10100 GENERAL FUND	39630 TRAFFIC COORDINATOR	559,416 00	317,025 14	2,338 31	319,363 45	240,052 55	36,650 15
10100 GENERAL FUND	39633 SPECIAL EVENTS UNIT	0 00	0 28	0 00	0 28	(0 28)	
10100 GENERAL FUND	39635 HIDTA COORDINATION	1,904,081 00	1,176,855 59	30,318 01	1,207,173 60	696,907 40	
10100 GENERAL FUND	39640 ARSON	2,707,400 07	1,916,897 93	2,423 31	1,919,321 24	788,078 83	1,350,829 14
10100 GENERAL FUND	39645 FAMILY PROTECTION DETAIL	9,337,408 00	6,332,708 15	1,157 04	6,333,865 19	3,003,542 81	3,497,478 44
10100 GENERAL FUND	39650 FRAUD-ELDER-CATCH(CENTRAL OPS	4,895,438 00	3,155,170 77	0 00	3,155,170 77	1,740,267 23	1,502,861 77
10100 GENERAL FUND	39655 EMERGENCY PLANNING DETAIL	1,934,255 72	1,415,233 14	11,070 63	1,426,303 77	507,951 95	803,394 66
10100 GENERAL FUND	39656 HOMELAND SECURITY GRANTS	17,304,571 22	2,293,708 61	6,040,842 81	8,334,551 42	8,970,019 80	1,082,211 41
10100 GENERAL FUND	39657 OPERATION STONEGARDEN GRANT	16,639,059 79	2,216,868 19	5,039,529 29	7,256,397 48	9,382,662 31	927,740 00
10100 GENERAL FUND	39660 EVIDENCE/STORAGE	4,228,939 20	2,224,122 28	7,798 36	2,231,920 64	1,997,018 56	727,041 68
10100 GENERAL FUND	39665 SEXUAL ASSAULT & DOMESTIC VIO	1,228,072 00	810,543 78	0 00	810,543 78	417,528 22	
10100 GENERAL FUND	39670 HOMICIDE	8,065,645 96	6,065,480 95	539 43	6,066,020 38	2,739,625 58	1,002,720 88
10100 GENERAL FUND	39675 COMMUNICATIONS	21,129,977 00	14,209,835 78	1,023 72	14,210,859 50	6,919,117 50	41,624 98
10100 GENERAL FUND	39676 FUGITIVE TASK FORCE	1,849,679 00	1,232,936 68	0 00	1,232,936 68	616,742 32	754,261 73
10100 GENERAL FUND	39680 CRIME LAB	19,145,358 02	11,032,197 62	855,277 02	11,887,474 64	7,257,883 38	6,844,875 36
10100 GENERAL FUND	39685 ASTREA	7,707,347 68	4,236,751 36	393,808 81	4,630,560 17	3,076,787 51	2,806,917 36
10100 GENERAL FUND	39686 ASTREA FIRE LIFE SAFETY HELIC	3,513,272 09	1,907,310 36	84,888 98	1,992,199 34	1,521,072 75	1,756,639 31
10100 GENERAL FUND	39690 SPECIAL ENFORCEMENT DETAIL	6,763,335 26	4,536,699 24	18,468 36	4,555,167 60	2,208,167 66	2,454,776 50
10100 GENERAL FUND	39695 CANINE TEAM	1,076,797 00	557,240 43	0 00	557,240 43	519,556 57	
10100 GENERAL FUND	39700 SEARCH AND RESCUE	413,148 00	274,603 89	0 00	274,603 89	138,544 11	173,317 10
10100 GENERAL FUND	39710 CANDLES	9,266,965 91	3,280,499 48	1,406,705 08	4,687,205 56	4,579,760 35	2,073,741 01
10100 GENERAL FUND	39720 OFF ROAD ENFORCEMENT	40,305 00	136 67	0 00	136 67	40,168 33	55,000 00
10100 GENERAL FUND	39724 PUBLIC RECORDS ACT UNIT	1,804,056 00	1,116,152 89	0 03	1,116,152 92	687,903 08	

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	39730 CONTRACT CITIES-REVENUE	597,802 69	153,036 90	356,244 43	509,281 33	88,521 36	4,439 22
10100 GENERAL FUND	39735 SHERIFF'S ANALYSIS GROUP (CRI	6,767,897 01	4,550,473 62	5,081 25	4,555,554 87	2,212,142 14	301,455 80
10100 GENERAL FUND	39740 SANTEE PATROL STATION	15,544,884 02	10,277,150 83	0 00	10,277,150 83	5,267,733 19	9,158,498 63
10100 GENERAL FUND	39741 LAKESIDE SUBSTATION	12,461,601 00	8,137,741 13	58 00	8,137,799 13	4,323,801 87	238,946 67
10100 GENERAL FUND	39745 POWAY PATROL STATION	13,373,257 60	8,934,798 86	598 60	8,935,397 46	4,437,860 14	8,026,244 62
10100 GENERAL FUND	39746 4S RANCH SUBSTATION	4,205,114 00	2,437,588 47	0 00	2,437,588 47	1,767,525 53	
10100 GENERAL FUND	39750 LEMON GROVE STATION	6,189,958 00	4,210,847 66	322 00	4,211,169 66	1,978,788 34	4,105,867 82
10100 GENERAL FUND	39752 GROSSMONT CUYAMACA	1,229,491 00	349,558 04	0 00	349,558 04	879,932 96	345,395 86
10100 GENERAL FUND	39753 RANCHO SAN DIEGO STATION	21,958,921 31	14,234,659 37	175 69	14,234,835 06	7,724,086 25	308,699 07
10100 GENERAL FUND	39755 ALPINE SUBSTATION	8,309,264 00	5,403,452 29	36 00	5,403,488 29	2,905,775 71	121,708 65
10100 GENERAL FUND	39760 RAMONA SUBSTATION	7,521,638 00	5,133,472 84	0 00	5,133,472 84	2,388,165 16	5,093 17
10100 GENERAL FUND	39765 IMPERIAL BEACH STATION	11,081,231 00	7,395,655 85	0 00	7,395,655 85	3,685,575 15	4,319,409 05
10100 GENERAL FUND	39768 NON-HS GRANTS & REVENUE	7,547,750 32	2,125,643 75	507,124 81	2,632,768 56	4,914,981 76	1,342,895 78
10100 GENERAL FUND	39769 RESPECT PROGRAM	1,384,951 22	830,676 76	142,470 46	973,147 22	411,804 00	259,885 36
10100 GENERAL FUND	39770 RURAL ENFORCEMENT	12,090,505 00	8,702,987 25	0 00	8,702,987 25	3,387,517 75	
10100 GENERAL FUND	39774 VIDEO ANALYSIS UNIT (BWC)	168 66	0 00	168 66	168 66	0 00	
10100 GENERAL FUND	39775 LAW ENFORCEMENT COMMAND	3,080,119 55	1,596,608 50	16 16	1,596,624 66	1,483,494 89	1,209,801 87
10100 GENERAL FUND	39780 EAST MESA DET FACILITY	9,190,506 00	3,492,640 05	420 22	3,493,060 27	5,697,445 73	4,973,299 12
10100 GENERAL FUND	39795 REENTRY SERVICES	6,466,135 60	3,974,375 43	175,717 77	4,150,093 20	2,316,042 40	585,388 93
10100 GENERAL FUND	39800 FOOD SERVICES	27,617,396 78	17,825,850 79	3,417,640 47	21,243,491 26	6,373,905 52	3,345,467 78
10100 GENERAL FUND	39805 REENTRY SERVICES COUNSELING	27,704,455 21	10,042,140 10	2,598,928 78	12,641,068 88	15,063,386 33	2,216,090 68
10100 GENERAL FUND	39809 AB109 EAST MESA REENTRY FACIL	19,499,637 04	12,090,474 10	0 00	12,090,474 10	7,409,162 94	4,202,877 11
10100 GENERAL FUND	39810 BAILEY DETENTION FACILITY	44,516,739 25	28,689,893 76	1,192 63	28,691,086 39	15,825,652 86	16,370,152 34
10100 GENERAL FUND	39811 COUNTY PAROLE AND ALTERNATE C	5,457,738 05	3,173,444 57	337,483 20	3,510,927 77	1,946,810 28	811,335 82
10100 GENERAL FUND	39815 SAN DIEGO CENTRAL JAIL	48,840,393 00	34,455,266 58	20,841 99	34,476,108 57	14,364,284 43	17,834,973 15
10100 GENERAL FUND	39825 SO BAY DETENTION FACILITY	14,250,722 00	10,271,045 29	0 00	10,271,045 29	3,979,676 71	6,179,901 39
10100 GENERAL FUND	39830 LAS COLINAS DETENTION & REENT	51,447,115 74	34,979,804 62	14,511 32	34,994,315 94	16,452,799 80	20,343,425 19
10100 GENERAL FUND	39832 ROCK MOUNTAIN DETENTION FACIL	19,764,760 36	10,167,072 12	52,882 82	10,219,954 94	9,544,805 42	4,955,238 58
10100 GENERAL FUND	39835 VISTA DETENTION FACILITY	34,971,067 00	23,209,413 72	14,863 63	23,224,277 35	11,746,789 65	12,828,495 11
10100 GENERAL FUND	39840 HOSPITAL GUARD UNIT	5,991,093 00	5,076,828 74	0 00	5,076,828 74	914,264 26	
10100 GENERAL FUND	39843 SHERIFFS PRETRIAL UNIT	2,715,495 00	1,619,401 14	13,223 50	1,632,624 64	1,082,870 36	538,492 68
10100 GENERAL FUND	39845 JAIL POPULATION MGMT	7,645,670 00	4,855,540 56	5,179 41	4,860,719 99	2,784,950 01	901,865 75
10100 GENERAL FUND	39847 STEPPING UP	1,867,609 00	994,332 48	0 00	994,332 48	873,276 52	260,118 86
10100 GENERAL FUND	39850 JIMS PROJECT	136,562 09	147,258 55	16,133 99	163,392 54	(26,830 45)	
10100 GENERAL FUND	39854 ADA COORDINATION UNIT	1,329,365 00	872,209 45	0 00	872,209 45	457,155 55	
10100 GENERAL FUND	39855 DETENTION SVCS COMMAND	3,716,940 18	2,166,661 12	506,531 09	2,673,192 21	1,043,747 97	433,962 26
10100 GENERAL FUND	39865 DETENTIONS PROCESSING DIVISIO	28,842,743 00	17,479,583 30	10,428 13	17,490,011 43	11,352,731 57	3,653,081 10
10100 GENERAL FUND	39870 MEDICAL SERVICES	160,033,301 76	112,714,311 89	33,073,388 31	145,787,700 20	14,245,601 56	14,504,383 21
10100 GENERAL FUND	39875 SHERIFF'S TRANSPORTATION UNIT	15,694,256 00	10,813,652 01	2,655 68	10,816,307 69	4,877,948 31	1,926,178 79
10100 GENERAL FUND	39877 DETENTION INVESTIGATIONS UNIT	6,403,224 00	3,806,772 09	81,785 10	3,888,557 19	2,514,666 81	
10100 GENERAL FUND	39882 SHERIFF FLEET	43,022,793 77	17,002,237 18	4,549 42	17,006,786 60	26,016,007 17	3,754,250 53
10100 GENERAL FUND	39883 IT OUTSOURCING	38,684,806 66	15,989,264 01	20,791,589 10	36,780,853 11	1,903,953 55	6,826,837 49
10100 GENERAL FUND	39884 FACILITIES ISF	155,172,210 71	47,985,083 94	93,927,050 15	141,912,134 09	13,260,076 62	13,884,550 84
10100 GENERAL FUND	39885 PUB LIAB/PSTG/PURCH/DOCSVCISF	54,422,444 00	40,118,773 60	0 00	40,118,773 60	14,303,670 40	6,547,229 55
10100 GENERAL FUND	41905 ADMINISTRATIVE SERVICES	22,606,264 15	14,656,239 16	3,357,967 83	18,014,206 99	4,592,057 16	1,426,910 77
10100 GENERAL FUND	41906 PROFESSIONAL STANDARDS	0 00	1,163 55	0 00	1,163 55	(1,163 55)	
10100 GENERAL FUND	41908 TRAINING	0 00	214 69	0 00	214 69	(214 69)	
10100 GENERAL FUND	41909 PROFESSIONAL STANDARDS	9,845,707 92	6,243,419 11	519,784 34	6,763,203 45	3,082,504 47	1,151,310 46
10100 GENERAL FUND	42013 WORK PROJECTS	3,084,244 00	1,151,328 56	801,731 00	1,953,059 56	1,131,184 44	1,130,393 29
10100 GENERAL FUND	42014 WORK FURLOUGH	2,510,406 37	1,122,637 63	1,056,350 96	2,178,988 59	331,417 78	88,026 64
10100 GENERAL FUND	42016 INVESTIGATIONS	21,006,593 64	13,339,310 69	706 09	13,340,016 78	7,666,576 86	1,707,756 96

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10100 GENERAL FUND	42017 FORMAL SUPERVISION	18,288,167 53	6,659,884 12	1,904,138 36	10,564,022 48	7 722 145 05	1,375,488 59
10100 GENERAL FUND	42018 POST RELEASE COMMUNITY SUPV	31,062,055 17	3,220,976 71	5,892,061 92	9,113,038 63	21,949,016 54	687,624 62
10100 GENERAL FUND	42019 MANDATORY SUPERVISION	4,978,696 44	2,561,911 76	54,035 44	2,615,947 20	2,362,949 24	411,374 54
10100 GENERAL FUND	42021 COLLABORATIVE COURTS & SPECIA	8,108,667 16	4,852,605 38	148,284 20	5,000,889 58	3,105,777 58	932,520 34
10100 GENERAL FUND	42023 COLLABORATIVE REENTRY SERVICE	9,392,853 76	2,709,373 27	818,648 90	3,528,022 17	5,864,831 59	588,334 45
10100 GENERAL FUND	42024 PRETRIAL SERVICES	17,237,394 09	3,200,511 77	1,078,518 27	4,279,030 04	12,958,364 05	1,741,509 21
10100 GENERAL FUND	42027 TRAINING AND PROF STDS - ADUL	0 00	1,113 12	0 00	1,113 12	(1,113 12)	
10100 GENERAL FUND	42028 ADULT OPERATION SUPPORT	10,197,665 22	6,405,181 84	531,562 89	6,936,744 73	3,260,920 49	1,285,219 21
10100 GENERAL FUND	42045 JUVENILE RANCH FACILITY	0 00	38 31	0 00	38 31	(38 31)	
10100 GENERAL FUND	42054 YOUTH TRANSITION CAMPUS	42,103,543 57	27,555,184 52	4,333,998 14	31,889,182 66	10,214,360 91	2,800,320 24
10100 GENERAL FUND	42058 DETENTION SPECIAL PROJECTS	96,767 01	1,173 53	0 00	1,173 53	95,593 48	
10100 GENERAL FUND	42070 KEARNY MESA JUVENILE DETENTIO	0 00	2,815 37	0 00	2,815 37	(2,815 37)	
10100 GENERAL FUND	42071 EAST MESA JUV DETENTN FAC	1,690,773 81	65,164 30	82,276 00	147,440 30	1,543,333 51	
10100 GENERAL FUND	42074 DETENTION OPERATION SUPPORT	15,227,798 09	2,951,671 87	2,207,359 58	5,159,031 45	10,068,766 64	492,960 99
10100 GENERAL FUND	42076 KEARNY MESA YOUTH DETENTION F	18,477,648 58	11,582,608 07	2,727,233 00	14,309,841 07	4 167,807 51	1,338,036 50
10100 GENERAL FUND	42077 EAST MESA YOUTH DETENTION FAC	77,175,652 31	35,625,516 70	24,035,947 66	59,661,464 36	17,514,187 95	3,565,722 50
10100 GENERAL FUND	42081 JFS NORTH REGION	0 00	16 38	0 00	16 38	(16 38)	
10100 GENERAL FUND	42087 JFS ADMINISTRATION	0 00	0 01	0 00	0 01	(0 01)	
10100 GENERAL FUND	42088 YOUTH OPERATION SUPPORT	6,425,897 22	2,720,243 40	1,182,169 62	3,902,413 02	2,523,484 20	580,989 62
10100 GENERAL FUND	42092 DIVERSION-INVESTIGATIONS	6,967,631 77	4,083,098 47	576,937 79	4,660,036 26	2,307,595 51	475,355 04
10100 GENERAL FUND	42093 YOUTH SUPERVISION	26,769,733 47	12,437,765 21	11,590,954 94	24,028,720 15	4,741,013 32	1,437,565 71
10100 GENERAL FUND	42180 PLACEMENT	14,793,918 44	6,452,743 23	800,206 30	7,252,949 53	7,540,968 91	809,864 17
10100 GENERAL FUND	44400 ENVIRONMENTAL HEALTH AND QUAL	11,812,512 30	7,280,213 68	109,985 26	7,390,198 94	4,422,313 36	52,542 22
10100 GENERAL FUND	44500 COMMUNITY HLTH DIVISION	2,518,580 22	1,503,750 16	24,959 76	1,528,709 92	989,870 30	1,060,949 51
10100 GENERAL FUND	44600 VECTOR CTRL PROG	15,042,866 23	5,911,490 27	834,047 33	6,745,537 60	8,297,328 63	5,954,397 34
10100 GENERAL FUND	44700 FOOD AND HOUSING DIV	17,986,464 05	10,106,515 41	42,999 36	10,149,514 77	7,836,949 28	13,088,852 98
10100 GENERAL FUND	44800 HAZARDOUS MATERIALS DIV	16,210,371 65	9,505,022 98	95,380 95	9,600,403 93	6,609,967 72	10,602,937 65
10100 GENERAL FUND	44900 LAND AND WATER QLTY DIV	9,661,617 51	4,737,214 88	412,404 74	5,149,619 62	4,511,997 89	4,224,762 70
10100 GENERAL FUND	44950 AGENCY EXECUTIVE OFFICE	6,223,851 43	4,271,298 17	14,580 38	4,285,878 55	1,937,972 88	315 84
10100 GENERAL FUND	44952 BUSINESS ASSURANCE AND COMPLI	4,055,346 25	2,714,861 96	4,955 25	2,719,817 21	1,335,529 04	(2,333 05)
10100 GENERAL FUND	44960 AGENCY WIDE FINANCES	31,605,990 42	47,795,533 15	355,958 75	48,151,491 90	(16,545,501 48)	(100,948,132 23)
10100 GENERAL FUND	44963 OFFICE OF MILITARY AND VETERA	0 00	248 01	0 00	248 01	(248 01)	
10100 GENERAL FUND	44966 MAA TCM	2,103,753 24	1,115,588 30	299,732 74	1,415,321 04	688,432 20	2,445,795 47
10100 GENERAL FUND	44967 HEALTH HOUSING AND HUMAN SERV	0 00	21,147 89	0 00	21,147 89	(21,147 89)	
10100 GENERAL FUND	44968 OFFICE OF STRATEGY AND INNOVA	0 00	10,850 22	0 00	10,850 22	(10,850 22)	(151,351 63)
10100 GENERAL FUND	44970 AGENCY CONTRACT SUPPORT	5,306,831 33	3,176,639 41	77,550 99	3,254,190 40	2,052,640 93	(301 97)
10100 GENERAL FUND	44980 FISCAL SERVICES	19,741,654 36	16,597,924 71	176,920 30	16,774,845 01	2,966,809 35	(703,941 34)
10100 GENERAL FUND	44985 BUDGET OFFICE	16,467,254 00	11,661,403 56	0 00	11,661,403 56	4,805,850 44	1,376,247 41
10100 GENERAL FUND	44990 FINANCIAL SVCS DIV ADMIN	1,217,875 00	675,893 33	0 00	675,893 33	541,981 67	54,676 15
10100 GENERAL FUND	45005 FACILITIES MANAGEMENT	26,060,339 09	7,943,683 17	15,421,457 26	23,365,140 43	2,695,198 66	351,051 81
10100 GENERAL FUND	45010 RECORD SERVICES	3,818,204 03	3,388,191 58	168,347 77	3,556,539 35	261,664 68	
10100 GENERAL FUND	45025 PERSONNEL/PAYROLL	15,253,691 56	9,490,311 67	181,420 50	9,671,732 17	5,581,959 39	(3,853 94)
10100 GENERAL FUND	45030 TRAINING	3,212,462 00	1,444,846 67	191,419 08	1,636,265 75	1,576,196 25	
10100 GENERAL FUND	45045 INFORMATION TECHNOLOGY	5,526,006 00	3,324,212 80	0 00	3,324,212 80	2,203,793 20	(629 72)
10100 GENERAL FUND	45046 CONNECTWELLSD	0 00	4,087 07	0 00	4,087 07	(4,087 07)	
10100 GENERAL FUND	45047 AGENCYWIDE INFORMATION TECHNO	34,953,391 70	12,417,597 53	652,580 30	13,070,177 83	21,883,213 87	6,292 00
10100 GENERAL FUND	45052 PUBLIC ADMI PUB GUARDIAN	0 00	314 40	0 00	314 40	(314 40)	
10100 GENERAL FUND	45055 HEALTH OFFICE ADMIN	31,386,494 91	12,902,249 32	1,495,052 11	14,397,301 43	16,989,193 48	406 99
10100 GENERAL FUND	45056 HHSA BIO-TERRORISM	7,770,732 00	3,784,033 11	798,557 59	4,582,590 70	3,188,141 30	(17,079,509 88)
10100 GENERAL FUND	45062 IMMUNIZATIONS	14,868,166 78	5,960,694 24	691,873 51	6,652,567 75	8,215,599 03	(2,518,322 81)
10100 GENERAL FUND	45064 STD CONTROL	8,413,077 38	4,965,328 37	614,184 92	5 579,513 29	2,833,564 09	526,003 91

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	45066 TB CONTROL	17,833,625 34	10,016,305 10	1,065,229 18	11,081,534 28	6,752,091 06	1,577,106 32
10100 GENERAL FUND	45068 MED AND QUAL ASSUR-CONTRACT	100,325 00	72,260 93	32,677 00	104,937 93	(4,612 93)	
10100 GENERAL FUND	45075 PUBLIC HEALTH LAB	34,698,116 17	13,626,230 94	3,834,082 42	17,460,313 36	17,237,802 81	134,866,868 09
10100 GENERAL FUND	45080 EPIDEMIOLOGY	24,862,238 09	13,482,027 34	1,274,991 57	14,757,018 91	10,105,219 18	2,835,189 84
10100 GENERAL FUND	45085 VITAL RECORDS	3,755,541 00	1,752,062 50	72,717 78	1,824,780 28	1,930,760 72	2,295,890 50
10100 GENERAL FUND	45090 OFF OF AIDS COORDINATION	27,681,896 90	14,728,123 35	8,594,317 77	23,322,441 12	4,359,455 78	7,697,872 86
10100 GENERAL FUND	45098 MATERNAL CHILD AND FAMILY HS	26,412,875 43	12,371,583 17	1,976,209 11	14,347,792 28	12,065,083 15	5,033,091 00
10100 GENERAL FUND	45099 CA CHILDRENS SERVICES	30,654,787 47	19,250,128 88	32,985 18	19,283,114 06	11,371,673 41	8,138,426 46
10100 GENERAL FUND	45100 PERFORMANCE MGMT AND BORDER H	333,158 16	277,886 22	3,468 15	281,354 37	51,803 79	29,065 50
10100 GENERAL FUND	45165 CHILD WELFARE SVCS	0 00	895 59	0 00	895 59	(895 59)	
10100 GENERAL FUND	45260 EDGEMOOR	64,783,513 74	36,995,635 07	3,873,316 01	40,868,951 08	23,914,562 66	21,973,977 64
10100 GENERAL FUND	45281 SAN DIEGO COUNTY PSYCHIATRIC	77,928,399 64	40,306,563 43	24,178,449 97	64,485,013 40	13,443,386 24	(28,092,089 11)
10100 GENERAL FUND	45289 BEHAVIORAL HTLTH SVCS ADM	97,460,714 17	52,947,205 61	5,346,456 22	58,293,661 83	39,167,052 34	550,691 68
10100 GENERAL FUND	45290 MENTAL HEALTH ADMINISTRATION	701,808,904 61	339,330,645 90	438,410,580 50	777,741,226 40	(75,932,321 79)	335,629,003 05
10100 GENERAL FUND	45291 ADULT CASE MANAGEMENT	9,546,088 33	5,235,124 46	241,379 53	5,476,503 99	4,069,584 34	122,794 00
10100 GENERAL FUND	45292 ADULT CENTRAL (SOUTHEAST) CL	3,730,479 91	1,946,815 69	516,456 89	2,463,272 58	1,267,207 33	
10100 GENERAL FUND	45293 ADULT EAST CLINIC	4,938,151 70	2,599,635 38	570,273 33	3,170,108 71	1,768,042 99	
10100 GENERAL FUND	45294 ADULT FORENSICS	951,986 68	2,508,248 20	3,090 91	2,511,339 11	(1,559,352 43)	
10100 GENERAL FUND	45295 ADULT NORTH CENTRAL CLINIC	6,714,953 78	3,446,519 78	345,847 15	3,792,366 93	2,922,586 85	
10100 GENERAL FUND	45301 JUVENILE FORENSICS	9,084,714 12	4,515,532 63	13,032 56	4,528,565 39	4,556,148 73	710 00
10100 GENERAL FUND	45305 ALCOHOL & DRUG SVCS	315,233,821 23	133,274,059 11	223,390,154 23	356,664,213 34	(41,430,392 11)	104,198,606 28
10100 GENERAL FUND	45306 CARE COORDINATION	2,204,447 00	722,314 23	0 00	722,314 23	1,482,132 77	
10100 GENERAL FUND	45307 PUBLIC CONSERVATOR	6,466,936 52	3,954,797 05	2,415,345 54	6,370,142 59	96,793 93	
10100 GENERAL FUND	45308 CARE ACT	14,832,471 54	7,599,225 42	6,906,873 94	14,506,099 36	326,372 18	61,246 00
10100 GENERAL FUND	45980 CHILD WELFARE SVCS	0 00	3,089 39	0 00	3,089 39	(3,089 39)	
10100 GENERAL FUND	46065 AIS ADMINISTRATION	7,110,208 02	3,279,115 26	18,445 14	3,297,560 40	3,812,647 62	1,308,540 51
10100 GENERAL FUND	46070 GRANT/CONTRACT ADMIN	4,948,967 62	2,179,327 27	338,996 01	2,518,323 28	2,430,644 34	643,032 75
10100 GENERAL FUND	46075 OMBUDSMAN	2,017,212 00	1,380,221 52	16,524 39	1,396,745 91	620,466 09	1,130,898 00
10100 GENERAL FUND	46080 NUTRITION	14,104,847 58	8,901,343 10	3,365,127 83	12,266,470 93	1,838,376 65	5,995,159 93
10100 GENERAL FUND	46085 ADULT PROTECTIVE SVCS(GF)	37,059,551 12	21,417,583 37	720,206 41	22,137,789 78	14,921,761 34	(485,008 21)
10100 GENERAL FUND	46095 OTHERS(GENERAL FUND)	172,500 00	22,050 94	2,893 02	24,943 96	147,556 04	
10100 GENERAL FUND	46100 MULTI-PURP SR SVCS PROG	3,820,293 00	2,307,448 57	167,992 37	2,475,440 94	1,344,852 06	764,094 56
10100 GENERAL FUND	46110 INFORMATION AND ASSISTANCE	810,083 00	532,739 90	7,325 00	540,064 90	270,018 10	447,587 00
10100 GENERAL FUND	46120 CASE MGMT	1,133,522 00	647,094 37	290,342 37	937,436 74	196,085 26	476,712 74
10100 GENERAL FUND	46125 LINKAGES	829,551 00	532,974 31	2,809 59	535,783 90	293,767 10	549,844 63
10100 GENERAL FUND	46130 LONG TERM CARE INTEGRATION	4,331,523 00	2,989,520 99	90,773 93	3,080,294 92	1,251,228 08	2,167,382 14
10100 GENERAL FUND	46140 PREVENTIVE HEALTH (TITLE III	2,434,455 00	966,696 09	210,180 22	1,176,876 31	1,257,578 69	592,353 53
10100 GENERAL FUND	46145 RESPITE CARE REGISTRY	1,055,848 33	732,223 63	207,183 78	939,407 41	116,440 92	794,311 00
10100 GENERAL FUND	46155 RETIRED SR VOLUNTEER PROG	245,042 00	144,661 82	1,679 98	146,341 80	98,700 20	80,968 70
10100 GENERAL FUND	46170 IN HOME SUPPORT SVCS	166,037,078 76	34,337,809 25	1,050,270 49	35,388,079 74	130,648,999 02	(1,366,018 34)
10100 GENERAL FUND	46180 MENTAL HEALTH SENIOR TEAM	213,609 00	68,252 70	414 18	68,666 88	144,942 12	
10100 GENERAL FUND	46187 CAREGIVER	2,127,061 02	1,361,034 06	515,468 59	1,876,502 65	250,558 37	1,310,697 64
10100 GENERAL FUND	46191 IHSS PUBLIC AUTHORITY	57,470,255 00	42,535,495 51	1,266,281 08	43,801,776 59	13,668,478 41	57,800 28
10100 GENERAL FUND	46193 PUBLIC ADMINISTRATOR/GUARDIAN	0 00	3,619 53	0 00	3,619 53	(3,619 53)	
10100 GENERAL FUND	46194 PUBLIC ADMINISTRATOR	4,035,068 82	2,977,228 29	565,428 59	3,542,656 88	492,409 94	693,056 24
10100 GENERAL FUND	46195 PUBLIC GUARDIAN	3,130,449 67	2,303,670 54	163,887 54	2,467,558 08	662,891 59	268,620 21
10100 GENERAL FUND	46200 CFWB ADMINISTRATION	71,772,403 42	48,573,538 02	24,269,193 18	72,842,731 20	(1,070,327 78)	(1,150,154 81)
10100 GENERAL FUND	46202 CFWB ADOPTIONS	14,373,002 94	10,412,387 13	439,802 42	10,852,189 55	3,520,813 39	(50,008 86)
10100 GENERAL FUND	46203 CCWS INDEPENDENT LIVING SKILL	0 00	9,116 77	240,000 00	249,116 77	(249,116 77)	
10100 GENERAL FUND	46204 CFWB POLINSKY CHILDRENS CENTE	32,854,061 75	15,839,960 10	3,452,114 17	19,292,074 27	13,561,987 48	(199,540 89)
10100 GENERAL FUND	46205 CFWB SAN PASQUAL FACILITY	5,135,964 00	436,952 30	763,564 11	1,200,516 41	3,935,447 59	121,344 07

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10100 GENERAL FUND	46206 CFWB SAN PASQUAL OPERATIONS	13,778,956 59	2,096,749 62	1 147,352 20	3,244,101 82	10,534,854 77	(337 34)
10100 GENERAL FUND	46207 CCWS HOTLINE	0 00	83 07	0 00	83 07	(83 07)	
10100 GENERAL FUND	46209 CWS RESIDENTIAL SERVICES	441,259 35	(1,944 27)	442,259 35	440,315 08	944 27	2,862 00
10100 GENERAL FUND	46210 CFWB CHILD AND FAMILY STRENGT	1,724,662 75	796,083 15	439,829 46	1,235,912 61	488,750 14	220,153 18
10100 GENERAL FUND	46211 CFWB WRAP PROGRAM	6,576,234 00	2,940,564 32	3,154,348 78	6,094,913 10	481,320 90	2,399,427 00
10100 GENERAL FUND	46212 RESOURCE FAMILY APPROVAL	78,977 41	628 34	42,942 86	43,571 20	35,406 21	
10100 GENERAL FUND	46213 CFWB ELIGIBILITY	6,436,869 00	3,690,619 40	122,587 47	3,813,406 87	2,623,462 13	(172,270 42)
10100 GENERAL FUND	46214 CFWB ASSISTANCE PAYMENTS	162,063,545 71	108,277,384 38	2,684,522 24	110,961,906 62	51,101,639 09	40,865,680 04
10100 GENERAL FUND	46260 OFFICE OF STRATEGY AND INNOVA	0 00	2,392 04	0 00	2,392 04	(2,392 04)	
10100 GENERAL FUND	46275 STRATEGY AND COMMUNITY ENGAGE	15,822,001 00	9,138,549 35	218,395 00	9,356,944 35	6,465,056 65	418,736 18
10100 GENERAL FUND	46276 COMMUNITY SERVICES BLOCK GRAN	4,559,109 00	2,358,665 80	1,445,563 58	3,804,229 38	754,879 62	1,412,476 86
10100 GENERAL FUND	46277 DISPUTE RESOLUTION	553,794 00	287,830 50	262,406 63	550 237 13	3,556 87	248,353 75
10100 GENERAL FUND	46278 SAFETY FIRST	415,722 00	242,044 26	169,789 69	411,833 95	3,888 05	215,197 56
10100 GENERAL FUND	45310 CFWB CENTRAL REGION	1,942,444 38	1,020,159 45	26,314 30	1,046,473 75	895,970 63	816 22
10100 GENERAL FUND	46311 CFWB EAST REGION	2,825,754 00	1,651,971 58	292,830 86	1,944,802 44	880,951 56	
10100 GENERAL FUND	46312 CFWB NORTH CENTRAL REGION	1,139,694 28	494,495 10	13,326 31	507,821 41	631,872 87	
10100 GENERAL FUND	46313 CFWB NORTH COASTAL REGION	2,589,771 00	1,473,124 52	405,094 47	1,878,218 99	711,552 01	
10100 GENERAL FUND	46314 CFWB NORTH INLAND REGION	3,232,326 00	1,388,505 81	330,766 07	1,719,271 88	1,513,056 12	
10100 GENERAL FUND	46315 CFWB SOUTH REGION	3,805,070 55	2,002,808 10	604,566 14	2,607,374 24	1,197,696 31	
10100 GENERAL FUND	46317 FIRST FIVE	2,390,092 00	1,472,092 15	0 00	1,472,092 15	917,999 85	1,382,235 14
10100 GENERAL FUND	46318 CFWB CHILD AND FAMILY STRENGT	2,152,192 23	3,007,330 70	3,316,894 67	6,324,225 37	(4,172,033 14)	
10100 GENERAL FUND	46319 CFWB EMERGENCY RESPONSE	41,224,650 00	26,742,844 69	0 00	26,742,844 69	14,481,805 31	(17,182 39)
10100 GENERAL FUND	46320 CFWB PLACEMENT	14,856,616 00	10,393,209 96	858 13	10,394,068 09	4,462,547 91	481,087 13
10100 GENERAL FUND	46321 CFWB ONGOING SERVICES	31,672,529 04	20,362,357 20	9,190 04	20,371,547 24	11,300,981 80	
10100 GENERAL FUND	46322 CFWB TRAINING	22,751,238 12	16,156,419 28	277,965 04	16,434,384 32	6,316,853 80	
10100 GENERAL FUND	46323 CFWB SPECIALTY PROGRAMS	35,887,770 58	24,712,817 91	8,672,273 84	33,385,091 75	2,502,678 83	969,216 79
10100 GENERAL FUND	46324 CFWB SUPPORTIVE SERVICES	14,245,321 24	8,957,101 36	23,038 96	8,980,140 32	5,265,180 92	(32,447 43)
10100 GENERAL FUND	46370 PUBLIC HEALTH SERVICES - CENT	0 00	(597 96)	0 00	(597 96)	597 96	
10100 GENERAL FUND	46383 HOMELESS SERVICES	0 00	1,712 55	0 00	1,712 55	(1,712 55)	
10100 GENERAL FUND	46406 MEDICAL CARE SERVICES ADMIN	10,128,205 00	3,255,983 85	402,920 76	3,658,904 61	6,469,300 39	7,449,717 03
10100 GENERAL FUND	46407 NURSING	34,398,928 99	20,511,271 79	1,748,125 98	22,259,397 77	12,139,531 22	3,526,139 41
10100 GENERAL FUND	46408 MCSD PHARMACY	8,229,768 15	5,801,370 92	936,485 72	6,737,856 64	1,491,911 51	187,169 91
10100 GENERAL FUND	46409 SDAIM	3,360,609 50	1,664,830 95	138,163 99	1,802,994 94	1,557,614 56	1,412,043 74
10100 GENERAL FUND	46410 MEDICAL CARE SERVICES ADMINIS	0 00	554 10	0 00	554 10	(554 10)	
10100 GENERAL FUND	46414 MEDICAL CARE SERVICES ADMIN	0 00	3,980 78	0 00	3,980 78	(3,980 78)	
10100 GENERAL FUND	46415 NURSING	0 00	2,746 25	24,528 04	27,274 29	(27,274 29)	17,584 85
10100 GENERAL FUND	46416 MCSD PHARMACY	0 00	(9,830 03)	649 47	(9,180 56)	9,180 56	388 39
10100 GENERAL FUND	46417 SDAIM	0 00	204 16	0 00	204 16	(204 16)	
10100 GENERAL FUND	46440 HEALTH CARE POLICY ADMINISTRA	4,375,856 00	2,286,967 61	6,029,972 17	8,316,939 78	(3,941,083 78)	1,692,997 37
10100 GENERAL FUND	46441 REGIONAL SELF SUFFICIENCY STA	53,339,138 69	16,698,647 62	7,550,843 57	24,249,491 19	29,089,647 50	(8,762,829 25)
10100 GENERAL FUND	46442 FRC METRO	4,639,530 00	3,017,396 93	0 00	3,017,396 93	1,622,133 07	
10100 GENERAL FUND	46443 FRC MILLS	12,498,856 00	9,104,714 52	0 00	9,104,714 52	3,394,141 48	
10100 GENERAL FUND	46444 FRC NORTHEAST	14,546,011 00	9,974,463 95	0 00	9,974,463 95	4,571,547 05	
10100 GENERAL FUND	46445 FRC SOUTHEAST	13,042,513 00	9,493,393 11	0 00	9,493,393 11	3,549,119 89	
10100 GENERAL FUND	46446 FRC LEMON GROVE	13,416,193 00	9,523,400 75	0 00	9,523,400 75	3,892,792 25	117 35
10100 GENERAL FUND	46447 FRC EL CAJON	22,997,819 00	16,291,819 42	2,232 00	16,294,051 42	6,703,767 58	550 39
10100 GENERAL FUND	46448 FRC NORTH CENTRAL	21,641,431 00	15,068,254 05	0 00	15,068,254 05	6,573,176 95	
10100 GENERAL FUND	46449 ACCESS	48,614,223 00	33,833,685 72	0 00	33,833,685 72	14,780,537 28	
10100 GENERAL FUND	46450 FRC OCEANSIDE	20,504,292 00	13,829,031 89	0 00	13,829,031 89	6,675,260 11	
10100 GENERAL FUND	46451 FRC ESCONDIDO	26,000,177 00	17,304,552 27	0 00	17,304,552 27	8,695,624 73	225 08
10100 GENERAL FUND	46452 FRC SOUTH	27,527,196 53	19,316,909 77	46,339 87	19,363,249 64	8,163,946 89	541 84

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10100 GENERAL FUND	46453 FRC NATIONAL CITY	12,689,566 00	9,000,599 77	0 00	9,000,599 77	3,688,966 23	
10100 GENERAL FUND	46454 DOCUMENT PROCESSING CENTER	16,377,150 00	11,746,652 82	0 00	11,746,652 82	4,630,497 18	
10100 GENERAL FUND	46456 HEALTH COVERAGE ACCESS	11,374,591 00	8,468,803 78	0 00	8,468,803 78	2,905,787 22	14,753 86
10100 GENERAL FUND	46457 SELF-SUFFICIENCY ADMINISTRATI	69,455,466 84	38,205,787 18	5,526,946 62	43,732,733 80	25,722,733 04	2,102,988 15
10100 GENERAL FUND	46458 SELF-SUFFICIENCY CONTRACTS	80,615,242 00	40,983,151 83	51,763,122 05	92,746,273 88	(11,931,031 88)	1,005,856 88
10100 GENERAL FUND	46459 SELF-SUFFICIENCY ASSISTANCE P	360,164,081 00	198,941,382 45	0 00	198,941,382 45	161,222,698 55	132,818,420 77
10100 GENERAL FUND	46460 HCD ADMINISTRATION	2,105,337 00	939,067 88	58,776 11	997,843 99	1,107,493 01	737 65
10100 GENERAL FUND	46461 HCD COMMUNITY DEVELOPMENT	10,491,165 46	5,044,434 48	2,357,625 24	7,402,059 72	3,089,105 74	2,568,057 67
10100 GENERAL FUND	46462 HCD RENTAL ASSISTANCE	23,453,322 84	11,540,603 18	6,351,112 98	17,891,916 16	5,561,406 68	8,707,943 15
10100 GENERAL FUND	46463 HCD FISCAL AND OTHER SUPPORT	4,664,902 00	2,387,451 46	920 57	2,388,372 03	2,276,529 97	1,220,216 92
10100 GENERAL FUND	46465 OFFICE OF MILITARY & VETERANS	4,790,374 00	2,579,245 61	260,888 38	2,840,133 99	1,950,240 01	683 48
10100 GENERAL FUND	46470 CDBG - COMMUNITY DEVELOPMENT	4,625,755 43	1,002,674 83	2,068,843 93	3,071,518 76	1,554,236 67	818,671 61
10100 GENERAL FUND	46471 CDBG - RES REHAB	500,000 00	669,629 37	16,869 00	686,498 37	(186,498 37)	238,183 39
10100 GENERAL FUND	46472 CDBG - AFFORDABLE HOUSING	500,000 00	0 00	0 00	0 00	500,000 00	18,734 07
10100 GENERAL FUND	46475 OFFICE OF IMMIGRANT AND REFUG	5,477,315 92	2,730,634 66	1,352,588 76	4,083,223 42	1,394,092 50	2,260,382 14
10100 GENERAL FUND	46480 HOME - RENTAL ASSISTANCE	1,600,000 00	720,335 32	870,393 00	1,590,728 32	9,271 68	660,271 00
10100 GENERAL FUND	46482 HOME - AFFORDABLE HOUSING	14,165,995 81	1,643,400 30	2,061,609 70	3,705,010 00	10,460,985 81	272,455 91
10100 GENERAL FUND	46483 HOME - DCCA	1,868,473 50	1,693,256 47	966,483 36	2,659,739 83	(791,266 33)	3,449,549 96
10100 GENERAL FUND	46490 HOPWA CITY	6,799,175 36	3,174,223 41	3,091,260 45	6,265,483 86	533,691 50	2,872,672 90
10100 GENERAL FUND	46492 EMERGENCY SHELTER (ESG)	1,138,775 74	375,896 27	652,695 99	1,028,592 26	110,183 48	262,071 70
10100 GENERAL FUND	46493 CALHOME	0 00	142,885 04	0 00	142,885 04	(142,885 04)	142,538 79
10100 GENERAL FUND	46497 STATE AND LOCAL AFFORDABLE HO	112,959,987 66	25,604,422 37	43,308,896 70	68,913,319 07	44,046,668 59	13,832,848 89
10100 GENERAL FUND	46498 HOMELESS SOLUTIONS	107,421,819 52	35,433,411 50	33,355,985 92	68,789,397 42	38,632,422 10	10,745,040 80
10100 GENERAL FUND	46500 HOMELESS SOLUTIONS AND EQUITA	0 00	768,800 36	1,537,331 36	2,306,131 72	(2,306,131 72)	(63,384 66)
10100 GENERAL FUND	46501 HOMELESS SOLUTIONS	0 00	311,322 78	96,232 91	407,555 69	(407,555 69)	100,046 81
10100 GENERAL FUND	46502 EQUITABLE COMMUNITIES	0 00	10,190 92	0 00	10,190 92	(10,190 92)	195,099 26
10100 GENERAL FUND	46503 COMMUNITY SERVICES BLOCK GRAN	0 00	(129 23)	293,412 00	293,282 77	(293,282 77)	951 07
10100 GENERAL FUND	46507 OFFICE OF STRATEGY AND INNOVA	0 00	465 98	0 00	465 98	(465 98)	
10100 GENERAL FUND	46508 COMMUNITY HEALTH PROMOTION	0 00	14,886 35	0 00	14,886 35	(14,886 35)	656,257 97
10100 GENERAL FUND	47450 ADMINISTRATION	27,309,217 82	3,291,589 31	41,198 93	3,332,788 24	23,976,429 58	
10100 GENERAL FUND	47460 TECHNICAL SERVICES DIVISION	4,506,877 37	1,744,852 40	513,211 18	2,258,063 58	2,248,813 79	
10100 GENERAL FUND	47466 CAMPAIGN SERVICES	4,136,276 00	2,172,233 52	250,000 00	2,422,233 52	1,714,042 48	
10100 GENERAL FUND	47467 GIS AND DOCUMENT SERVICES	721,811 00	423,163 81	1,625 73	424,789 54	297,021 46	
10100 GENERAL FUND	47468 MAPS AND POLLS	1,331,511 70	717,121 62	280 27	717,401 89	614,109 81	
10100 GENERAL FUND	47469 LANGUAGE SERVICES	1,325,682 00	647,879 04	146 00	648,025 04	677,656 96	
10100 GENERAL FUND	47471 POLL WORKER RECRUITMENT	809,267 00	361,443 27	156 41	361,599 68	447,667 32	
10100 GENERAL FUND	47472 POLL WORKER TRAINING	1,484,250 00	714,680 74	0 00	714,680 74	769,569 26	
10100 GENERAL FUND	47473 LOGISTICS AND WAREHOUSE OPERA	2,234,945 71	968,445 71	130,756 31	1,099,202 02	1,135,743 69	
10100 GENERAL FUND	47480 PETITIONS	1,596,314 00	924,397 95	0 00	924,397 95	671,916 05	
10100 GENERAL FUND	47481 REGISTRATION	3,856,016 00	2,159,545 77	100 98	2,159,646 75	1,696,369 25	
10100 GENERAL FUND	47483 VOTE BY MAIL VOTERS	5,367,452 18	3,803,033 30	351,591 77	4,154,625 07	1,212,827 11	(7,521 00)
10100 GENERAL FUND	47484 VOTE BY MAIL PROCESSING	1,382,733 00	1,092,887 00	100,616 70	1,193,503 70	189,229 30	
10100 GENERAL FUND	47485 VOTER OUTREACH	4,964,300 00	1,160,299 69	0 00	1,160,299 69	3,804,000 31	1,075,533 67
10100 GENERAL FUND	48300 PEST DETECTION	4,769,891 33	2,859,641 43	29,987 86	2,889,629 29	1,880,262 04	1,643,343 18
10100 GENERAL FUND	48305 DIAGNOSTICS AND QUARANTINE	2,852,749 62	1,417,857 32	134,276 75	1,552,134 07	1,300,615 75	596,399 87
10100 GENERAL FUND	48400 INTEGRATED PEST MGT	1,607,088 22	838,829 72	56,243 11	895,072 83	712,015 39	588,207 14
10100 GENERAL FUND	48500 PESTICIDE REGULATION	5,081,310 65	2,896,505 63	494,938 16	3,391,443 79	1,689,866 86	329,302 12
10100 GENERAL FUND	48550 ADMIN CORONER	4,546,968 73	2,845,459 84	7,659 51	2,853,119 35	1,693,849 38	2,485 58
10100 GENERAL FUND	48555 INVESTIGATION	8,276,424 67	4,408,931 13	20,258 58	4,429,189 71	3,847,234 96	689 51
10100 GENERAL FUND	48560 MEDICAL	2,049,131 69	1,205,297 34	31,262 16	1,236,559 50	812,572 19	165 60
10100 GENERAL FUND	48565 LABORATORY	4,877,697 94	2,368,727 60	603,244 53	2,971,972 13	1,905,725 81	74,079 89

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	48575 PATHOLOGY	6,276,486 12	2,389,239 69	349,060 43	2,738,300 32	3,538,185 80	28,285 90
10100 GENERAL FUND	48600 AWM ADMIN	13,387,523 84	4,123,348 06	3,613,010 93	7,736,358 99	5,651,164 85	7,680 39
10100 GENERAL FUND	48700 WEIGHTS MEASURES ENFORCEMENT	5,291,707 69	3,121,117 09	152,907 85	3,274,024 94	2,017,682 75	2,963,922 22
10100 GENERAL FUND	48705 AGRICULTURAL STANDARDS	1,974,887 42	936,207 60	64,111 42	1,000,319 02	974,568 40	188,645 53
10100 GENERAL FUND	48800 PHPP- PLANT HEALTH PEST PREVE	5,016,495 78	3,035,183 21	20,902 05	3,056,085 26	1,960,410 52	2,853,629 84
10100 GENERAL FUND	48910 UNIVERSITY OF CALIFORNIA COOP	960,000 00	776,744 32	286,141 00	1,064,885 32	(104,885 32)	
10100 GENERAL FUND	49150 ANIMAL SERVICES ADMIN	3,945,942 00	2,359,234 36	241,563 57	2,600,797 93	1,345,144 07	235,719 11
10100 GENERAL FUND	49154 NORTH COUNTY ANIMAL SHELTER	3,645,184 00	2,095,543 06	24,292 98	2,119,836 04	1,525,347 96	84,571 55
10100 GENERAL FUND	49156 SOUTH COUNTY ANIMAL SHELTER	3,981,543 62	2,450,866 37	20,680 09	2,471,546 46	1,509,997 16	203,593 94
10100 GENERAL FUND	49800 ADMINISTRATION	16,265,816 41	8,567,182 77	2,903,777 80	11,470,960 57	4,794,855 84	19,395 30
10100 GENERAL FUND	49805 LONG RANGE PLANNING	25,106,183 82	3,231,746 15	19,118,181 43	22,349,927 58	2,756,256 24	107,759 68
10100 GENERAL FUND	49806 HOUSING	3,110,087 65	1,539,466 38	800,209 22	2,339,675 60	770,412 05	
10100 GENERAL FUND	49815 SUSTAINABILITY PLANNING	24,277,721 88	2,987,346 54	17,819,352 86	20,806,699 40	3,471,022 48	297,353 97
10100 GENERAL FUND	49820 PROJECT PLANNING	18,719,382 54	5,634,466 77	7,592,919 63	13,227,386 40	3,491,996 14	3,278,453 63
10100 GENERAL FUND	49830 LAND DEVELOPMENT	8,112,639 94	4,728,209 66	1,714,658 27	6,442,865 93	1,669,774 01	4,706,110 19
10100 GENERAL FUND	49840 BUILDING SERVICES	19,311,242 07	10,197,313 56	4,540,056 04	14,737,369 60	4,573,872 47	7,587,763 26
10100 GENERAL FUND	49850 CODE COMPLIANCE	7,945,227 92	3,947,777 42	2,215,654 34	6,163,431 76	1,781,796 16	897,677 94
10100 GENERAL FUND	49860 LUEG GIS	1,965,738 11	1,482,830 81	535,823 93	2,018,654 74	(52,916 63)	122,693 30
10100 GENERAL FUND	49870 SANGIS COSD	1,347,793 00	758,153 02	0 00	758,153 02	589,639 98	399,422 62
10100 GENERAL FUND	50855 FLOOD CONTROL ENGIN-GF	90,000 00	90,000 00	0 00	90,000 00	0 00	
10100 GENERAL FUND	50861 SPECIAL PROJECTS	538,147 12	26,476 03	257,157 99	283,634 02	254,513 10	
10100 GENERAL FUND	50862 LUEG PROJECTS	1,109,712 10	381,000 00	728,712 10	1,109,712 10	0 00	
10100 GENERAL FUND	50865 LANDFILL CLOSURE SUPP-GF	16,016,105 99	5,727,306 83	5,034,716 83	10,762,023 66	5,254,082 33	40,958 88
10100 GENERAL FUND	50870 POLICY OUTREACH DATA	1,357,338 79	576,378 44	3,264 90	579,643 34	777,695 45	129,033 16
10100 GENERAL FUND	50875 MAINTENANCE-GF	1,683,675 78	691,132 44	527,126 65	1,218,259 09	465,416 69	15,056 41
10100 GENERAL FUND	50880 SPECIAL DISTRICTS-GF	428,273 43	26,261 79	390,922 89	417,184 68	11,088 75	
10100 GENERAL FUND	50900 IMPROVEMENTS AND GRADING-GF	70,685 55	16,479 13	19,047 12	35,526 25	35,159 30	
10100 GENERAL FUND	50907 PRIVATE DEVELOPMENT CONSTRUCT	6,459,871 28	3,558,342 86	6,514 12	3,564,856 98	2,895,014 30	3,513,664 57
10100 GENERAL FUND	50910 WASTEWATER MGMT SUPP-GF	0 00	514 60	0 00	514 60	(514 60)	
10100 GENERAL FUND	50911 CAMPO WATER AND SEWER SYS	476,640 00	319,181 75	100,000 00	419,181 75	57,458 25	
10100 GENERAL FUND	50915 WATERSHED PROGRAM MGMT	56,962,555 90	13,008,367 34	57,196,857 19	70,205,224 53	(13,242,668 63)	846,518 17
10100 GENERAL FUND	50930 SCIENCE AND MONITORING	0 00	12,060 25	0 00	12,060 25	(12,060 25)	
10100 GENERAL FUND	52800 GENERAL ADMINISTRATION	7,085,071 78	4,269,119 97	413,381 27	4,682,501 24	2,402,570 54	253,802 25
10100 GENERAL FUND	52801 RECREATION/COMM CENTER OPS	0 00	154 94	0 00	154 94	(154 94)	
10100 GENERAL FUND	52806 PARK OPERATIONS	55,285,553 04	30,037,941 93	6,171,034 17	36,208,976 10	19,076,576 94	7,353,273 80
10100 GENERAL FUND	52811 PARK DEVELOPMENT	17,705,957 43	7,143,280 13	11,519,191 29	18,662,471 42	(956,513 99)	1,043,169 05
10100 GENERAL FUND	52821 PARKS & REC OPEN SPACE	12,696,137 30	3,819,964 48	5,265,125 22	9,085,089 70	3,611,047 60	463,515 70
10100 GENERAL FUND	7397Z COFD PKS SANTA YSABEL NATURE	28,031 26	0 00	28,031 26	28,031 26	0 00	
10100 GENERAL FUND	7468Z COFD7468 RAMONA GRASSLANDS PH	146,584 03	25,263 02	121,321 01	146,584 03	0 00	
10100 GENERAL FUND	7494W COFD7494 LINDO LAKE IMPROVEME	240,169 20	0 00	240,169 20	240,169 20	0 00	
10100 GENERAL FUND	7494Z COFD7494 LINDO LAKE IMPROVEME	68,545 22	0 00	68,545 22	68,545 22	0 00	
10100 GENERAL FUND	7497U JFCF7497 REGIONAL COMMUNICATI	3,288,361 40	19,958 83	3,268,402 57	3,288,361 40	0 00	
10100 GENERAL FUND	7505Z COLIB7505 CASA DE ORO LIBRARY	15,005,939 52	10,052,122 03	4,953,817 49	15,005,939 52	0 00	
10100 GENERAL FUND	7509Z COLIB7509 4S RANCH LIBRARY EX	3,765,183 12	9,985 46	3,755,197 66	3,765,183 12	0 00	
10100 GENERAL FUND	7510Z COFD7510 SOUTH COUNTY ANIMAL	13,329,398 99	0 00	13,329,398 99	13,329,398 99	0 00	
10100 GENERAL FUND	7511Z COFD7511 SR76 MIDDLE PROJECT	17,421 00	0 00	17,421 00	17,421 00	0 00	
10100 GENERAL FUND	7514Z COFD7514 LAKESIDE EQUESTRIAN	292,290 64	41,075 18	251,215 46	292,290 64	0 00	
10100 GENERAL FUND	7526Z COFD7526 PALOMAR MOUNTAIN FIR	190,602 98	157,786 16	32,816 82	190,602 98	0 00	
10100 GENERAL FUND	7529Z COHC7529 SOUTHEAST SAN DIEGO	2,920,168 32	813,803 38	2,106,364 94	2,920,168 32	0 00	
10100 GENERAL FUND	7530Z COFD7530 FY17-18 PARKS PLAYGR	1,836,503 24	520,918 93	1,315,584 31	1,836,503 24	0 00	
10100 GENERAL FUND	7533Z COFD7533 OTAY LAKES PARK SEWE	884,734 27	16,221 64	868,512 63	884,734 27	0 00	

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	7536Z COFD7536 LAMAR PLAYGROUND SHA	78,904 51	0 00	78,904 51	78,904 51	0 00	
10100 GENERAL FUND	7537Z COFD7537 HILTON HEAD PLAYGROU	98,066 76	0 00	98,066 76	98,066 76	0 00	
10100 GENERAL FUND	7538Z COFD7538 FLINN SPRINGS PLAYGR	132,929 06	0 00	132,929 06	132,929 06	0 00	
10100 GENERAL FUND	7539Z COFD7539 STEELE CANYON PLAYGR	129,843 07	0 00	129,843 07	129,843 07	0 00	
10100 GENERAL FUND	7543Y COFD7543 COUNTY ADMINISTRATIO	1,827,000 00	0 00	1,827,000 00	1,827,000 00	0 00	
10100 GENERAL FUND	7543Z COFD7543 COUNTY ADMINISTRATIO	26,531,341 45	0 00	26,531,341 45	26,531,341 45	0 00	
10100 GENERAL FUND	7549Z COFD7549 SWEETWATER REG PK CO	4,397 84	0 00	4,397 84	4,397 84	0 00	
10100 GENERAL FUND	7557Z COFD7557 BORREGO SPRINGS SHAD	116,262 00	10,015 98	106,246 02	116,262 00	0 00	
10100 GENERAL FUND	7559Z COFD7559 SLRRP MOOSA ACTIVE R	28,317,737 32	2,338,068 53	25,979,668 79	28,317,737 32	0 00	
10100 GENERAL FUND	7560Z COFD7560 SLRRP DULINE ROAD AC	559,651 45	0 00	559,651 45	559,651 45	0 00	
10100 GENERAL FUND	7561Z COFD7561 ALPINE LOCAL PARK AC	17,500,416 22	19,550 38	17,480,865 84	17,500,416 22	0 00	
10100 GENERAL FUND	7562W COFD7562 SAN DIEGUITO PLAYGRO	83,912 88	0 00	83,912 88	83,912 88	0 00	
10100 GENERAL FUND	7563W COFD7563 PATRIOT PARK PLAYGRO	83,469 61	0 00	83,469 61	83,469 61	0 00	
10100 GENERAL FUND	7564W COFD7564 LIBERTY PARK PLAYGRO	83,923 67	0 00	83,923 67	83,923 67	0 00	
10100 GENERAL FUND	7565Z COFD7565 DOS PICOS PARK PLAYG	357,189 73	0 00	357,189 73	357,189 73	0 00	
10100 GENERAL FUND	7566Z COFD7566 HEISE PARK PLAYGROUN	271,890 39	119,993 56	151,896 83	271,890 39	0 00	
10100 GENERAL FUND	7567Z COFD7567 SYCUAN KUMEYAAY VILA	2,922,628 40	3,438 28	2,919,190 12	2,922,628 40	0 00	
10100 GENERAL FUND	7568Z COFD7568 STELZER PRK RANGER S	20,791 76	15,086 14	5,705 62	20,791 76	0 00	
10100 GENERAL FUND	7570Z COFD7570 JESS MARTIN PARK WAT	3,566 75	0 00	3,566 75	3,566 75	0 00	
10100 GENERAL FUND	7571Z COFD7571 LINDO LAKE PHOTOVOLT	82,527 19	53,749 73	28,777 46	82,527 19	0 00	
10100 GENERAL FUND	7572Z COFD7572 SYCAMORE CANYON TRAI	3,823,068 92	70,857 61	3,752,211 31	3,823,068 92	0 00	
10100 GENERAL FUND	7573Z COFD7573 GUAJOME COUNTY PARK	49,942 48	18,517 20	31,425 28	49,942 48	0 00	
10100 GENERAL FUND	7574Z COFD7574 SAGE HILL STAGING AR	591,284 94	43,331 65	547,953 29	591,284 94	0 00	
10100 GENERAL FUND	7575Z COFD7575 OTAY LAKES PARK PRIM	750,000 00	0 00	750,000 00	750,000 00	0 00	
10100 GENERAL FUND	7578Z COFD7578 OLD IRONSIDE PARK VO	4,443 18	0 00	4,443 18	4,443 18	0 00	
10100 GENERAL FUND	7580Z COLIB7580 JULIAN LIBRARY COMM	435,119 25	0 00	435,119 25	435,119 25	0 00	
10100 GENERAL FUND	7634Z COFD7634 MT WOODSON ACQ AND P	1,104,250 23	597,026 12	507,224 11	1,104,250 23	0 00	
10100 GENERAL FUND	7688Z COFD7688 CALAVO PARK	17,618,662 23	3,177,699 00	14,440,763 23	17,618,662 23	0 00	
10100 GENERAL FUND	7706Z COFD7706 JACUMBA FIRE STN 43	16,029,476 56	807,054 19	15,222,422 37	16,029,476 56	0 00	
10100 GENERAL FUND	7708Z COFD7708 OVRP HERITAGE STAGIN	3,348,394 67	1,837 40	3,346,557 27	3,348,394 67	0 00	
10100 GENERAL FUND	7709Z COFD7709 SR94 SAFE PASSAGE	825,407 96	3,898 73	821,509 23	825,407 96	0 00	
10100 GENERAL FUND	7710Z COFD7710 LAKESIDE BSEBLL PK S	112,921 51	111,884 87	1,036 64	112,921 51	0 00	
10100 GENERAL FUND	7711W COFD7711 POTTS TRAILS	207,389 12	10,199 45	197,189 67	207,389 12	0 00	
10100 GENERAL FUND	7712Z COFD7712 LONNY BREWER PARK LE	73,065 09	0 00	73,065 09	73,065 09	0 00	
10100 GENERAL FUND	7713Z COFD7713 OTAY LAKES COUNTY PK	1,000,000 00	0 00	1,000,000 00	1,000,000 00	0 00	
10100 GENERAL FUND	7714Z COFD7714 SANTA YSABEL EAST WE	939,012 67	17,973 96	921,038 71	939,012 67	0 00	
10100 GENERAL FUND	7715Z COFD7715 SWEETWATER LP TRAIL	4,014,099 73	119,187 94	3,894,911 79	4,014,099 73	0 00	
10100 GENERAL FUND	7717Z COFD7717 FALLBROOK LOCAL PARK	2,045,974 99	1,426,334 89	619,640 10	2,045,974 99	0 00	
10100 GENERAL FUND	7718Z COFD7718 SAN DIEGUITO LOCAL P	420,000 00	0 00	420,000 00	420,000 00	0 00	
10100 GENERAL FUND	7720Z COFD7720 EUCALYPTUS CTY PARK	119,103 38	0 00	119,103 38	119,103 38	0 00	
10100 GENERAL FUND	7721Z COFD7721 GOODLAND ACR CTY PK	88,837 12	0 00	88,837 12	88,837 12	0 00	
10100 GENERAL FUND	7722Z COFD7722 PINE VALLEY CTY PK P	147,716 67	0 00	147,716 67	147,716 67	0 00	
10100 GENERAL FUND	7723Z COFD7723 STEELE CNYN CTY PK	164,549 53	0 00	164,549 53	164,549 53	0 00	
10100 GENERAL FUND	7727Z COFD7727 LINDO LAKE CTY PK PL	455,233 09	0 00	455,233 09	455,233 09	0 00	
10100 GENERAL FUND	7728Z COFD7728 DOS PICOS CTY PK SMA	228,496 88	0 00	228,496 88	228,496 88	0 00	
10100 GENERAL FUND	7729Z COFD7729 STEELE CNYN CTY PK P	257,500 14	0 00	257,500 14	257,500 14	0 00	
10100 GENERAL FUND	7731Z COFD7731 RICC HHSA FAM RESOUR	1,367,455 27	139,235 82	1,228,219 45	1,367,455 27	0 00	
10100 GENERAL FUND	7739Z COFD7739 SWEETWATER SUMMIT RE	318,576 46	954 90	317,621 56	318,576 46	0 00	
10100 GENERAL FUND	7784Z MMCOF7784 SBRC ESCALATOR AND	880,694 33	1,395 00	879,299 33	880,694 33	0 00	
10100 GENERAL FUND	7788Z COFD7788 HERITAGE PARK BUILDI	8,999,886 80	82,330 98	8,917,555 82	8,999,886 80	0 00	
10100 GENERAL FUND	7789Z COFD7789 VALLEY CENTER PARKS	37,258 87	36,821 75	437 12	37,258 87	0 00	

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	7790Z COFD7790 BOULDER OAKS PRESERV	2,069,561 21	0 00	2,069,561 21	2,069,561 21	0 00	
10100 GENERAL FUND	7791Z COFD7791 SWEETWATER LANE COUN	1,228,836 01	1,964 73	1,226,871 28	1,228,836 01	0 00	
10100 GENERAL FUND	7792Z COFD7792 SOUTH LANE PARK	347,164 23	36,933 65	310,230 58	347,164 23	0 00	
10100 GENERAL FUND	7796Z COFD7796 HALL OF JUSTICE	5,623,510 11	275,451 05	5,348,059 06	5,623,510 11	0 00	
10100 GENERAL FUND	7805Z COFD7805 EL MONTE RIVER VALLE	5,766,327 52	0 00	5,766,327 52	5,766,327 52	0 00	
10100 GENERAL FUND	7836Z COFD7836 WATERFRONT PARK ACTI	152,352 46	0 00	152,352 46	152,352 46	0 00	
10100 GENERAL FUND	7837Z COFD7837 FELICITA COUNTY PARK	1,881,407 06	110,897 56	1,770,509 50	1,881,407 06	0 00	
10100 GENERAL FUND	7840Z COFD7840 OVRP COMMUNITY GARDE	950,000 00	0 00	950,000 00	950,000 00	0 00	
10100 GENERAL FUND	7841Z COFD7841 DESCANSO FS 45 APPAR	134,756 81	0 00	134,756 81	134,756 81	0 00	
10100 GENERAL FUND	7844Z COHC7844 HEALTH SERVICES COMP	14,509,817 38	5,787,429 04	8,722,388 34	14,509,817 38	0 00	
10100 GENERAL FUND	7845Z COLIB7845 EL CAJON BRANCH LIB	255,707 31	5,051 53	250,655 78	255,707 31	0 00	
10100 GENERAL FUND	7846Z COFD7846 MIRA MESA EPICENTRE	7,738,441 33	4,402,613 55	3,335,827 78	7,738,441 33	0 00	
10100 GENERAL FUND	7849Z COFD7849 LOS PENASQUITOS CANY	1,607,641 25	40,829 55	1,566,811 70	1,607,641 25	0 00	
10100 GENERAL FUND	7893Z COFD7893 COLLIER AND CALAVO P	11,532 30	(320 31)	11,852 61	11,532 30	0 00	
10100 GENERAL FUND	7894Z COFD7894 NCRC MAJOR SYSTEMS R	1,000,000 00	0 00	1,000,000 00	1,000,000 00	0 00	
10100 GENERAL FUND	7895Z COFD7895 TJRV SMUGG GULCH DRE	2,867 26	0 00	2,867 26	2,867 26	0 00	
10100 GENERAL FUND	7908Z COFD7908 LINDO LAKE IMPROVEME	19,478,524 83	0 00	19,478,524 83	19,478,524 83	0 00	
10100 GENERAL FUND	7909Z COFD7909 SLRRP PRADO ACQUISIT	20,418 58	0 00	20,418 58	20,418 58	0 00	
10100 GENERAL FUND	7910Z COFD7910 SWEETWATER BIKE SKIL	1,949,866 26	400,849 78	1,549,016 48	1,949,866 26	0 00	
10100 GENERAL FUND	7911Z COFD7911 TJRVP ACTIVE RECREAT	1,853,296 95	71,315 33	1,781,981 62	1,853,296 95	0 00	
10100 GENERAL FUND	7912Z COFD7912 LAKESIDE SOCCER FIEL	322,780 32	0 00	322,780 32	322,780 32	0 00	
10100 GENERAL FUND	7928Z MMCOF7928 RAMONA ROAD STATION	186,431 74	715 05	185,716 69	186,431 74	0 00	
10100 GENERAL FUND	7929Z MMCOF7929 SAN MARCOS ROAD STA	190,553 81	715 05	189,838 76	190,553 81	0 00	
10100 GENERAL FUND	7966Z COFD7966 EOC AND SHF COMMUNIC	282 73	0 00	282 73	282 73	0 00	
10100 GENERAL FUND	7967Z COFD7967 STOWE TRAIL ACQUISIT	4,403,750 31	54,283 11	4,349,467 20	4,403,750 31	0 00	
10100 GENERAL FUND	7968Z COFD7968 SANTA MARIA CREEK GR	765,194 77	15,711 20	749,483 57	765,194 77	0 00	
10100 GENERAL FUND	7970Z COFD7970 CASA DE ORO LIBRARY	2,232,683 43	12,459 94	2,220,223 49	2,232,683 43	0 00	
10100 GENERAL FUND	7971Z JFCF7971 RAMONA SHERIFF STATI	9,606,116 84	1,611,959 66	7,994,157 18	9,606,116 84	0 00	
10100 GENERAL FUND	7978Z MMCOF7978 EMDF ELECTRIC VEHIC	550,000 00	250,502 27	299,497 73	550,000 00	0 00	
10100 GENERAL FUND	7979Z MMCOF7979 SAN MARCOS OFFICES	80,000 00	0 00	80,000 00	80,000 00	0 00	
10100 GENERAL FUND	7980Z MMCOF7980 SOUTH LOT LINE COC	20,627 72	20,627 72	0 00	20,627 72	0 00	
10100 GENERAL FUND	7983Z COFD7983 BUTTERFIELD RANCH AC	1,000,000 00	0 00	1,000,000 00	1,000,000 00	0 00	
10100 GENERAL FUND	7989Z MMCOF7989 EL CAJON FRC EV CHA	196,987 64	88,085 94	108,901 70	196,987 64	0 00	
10100 GENERAL FUND	7990Z MMCOF7990 EDGEMOOR SNF EV CHA	196,736 61	87,717 32	109,019 29	196,736 61	0 00	
10100 GENERAL FUND	7993Z COFD7993 DICTIONARY HILLS	768,367 32	39,577 63	728,789 69	768,367 32	0 00	
10100 GENERAL FUND	7994Z COFD7994 ENCINITAS LANDFILL P	1,000,000 00	0 00	1,000,000 00	1,000,000 00	0 00	
10100 GENERAL FUND	7A44Z COFD7A44 TJ RIVER VALLEY SPOO	17,400 00	0 00	17,400 00	17,400 00	0 00	
10100 GENERAL FUND	7A47Z MMCOF7A47 EAST COUNTY REGIONA	177,607 70	49,823 24	127,784 46	177,607 70	0 00	
10100 GENERAL FUND	7A55Z COHC7A55 CHILDRENS CRISIS RES	850,000 00	0 00	850,000 00	850,000 00	0 00	
11100 ROAD FUND	53405 CONST CONTRACTS/MATLS/RWY	329,433,092 89	55,969,901 69	83,759,524 51	139,729,426 20	189,703,666 69	12,202,212 59
11100 ROAD FUND	53420 CIP PROJECT DEVELOPMENT	14,769,756 96	7,724,351 43	92,416 68	7,816,768 11	6,952,988 85	2,565,303 51
11100 ROAD FUND	53425 CONSTRUCTION ENGINEERING	6,051,152 78	3,025,905 00	5,427 26	3,031,332 26	3,019,820 52	978,132 30
11100 ROAD FUND	53430 MATERIALS LAB	2,082,407 02	1,118,586 35	42,470 34	1,161,056 69	921,350 33	420,937 40
11100 ROAD FUND	53440 STRIPING CREW-RF	1,981,259 38	1,203,202 57	4,838 29	1,208,040 86	773,218 52	7,988 67
11100 ROAD FUND	53445 DRAINAGE CREW-RF	1,148,989 50	722,814 45	5,222 65	728,037 10	420,952 40	926,491 64
11100 ROAD FUND	53450 CONST AND REPAIR CREW-RF	1,796,908 29	1,287,119 79	3,328 06	1,290,447 85	506,458 44	50,726 48
11100 ROAD FUND	53455 ROAD STRUCTURES CREW-RF	1,486,531 52	700,229 47	3,673 41	703,902 88	782,628 64	8,522 62
11100 ROAD FUND	53457 LITTER CREW	1,549,894 04	835,714 39	104,130 92	939,845 31	610,048 73	
11100 ROAD FUND	53460 FIELD ENGIN AND ADMIN-RF	13,131,654 86	6,284,297 00	2,644,524 67	8,928,821 67	4,202,833 19	1,805,400 78
11100 ROAD FUND	53465 DIV I HEADQUARTERS-RF	5,570,564 08	2,365,891 35	5,781,948 54	8,147,839 89	(2,577,275 81)	2,118 94
11100 ROAD FUND	53470 ALPINE ROAD STATION-RF	2,597,685 31	2,044,141 91	248,682 95	2,292,824 86	304,860 45	679 79

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
11100 ROAD FUND	53475 CAMPO ROAD STATION-RF	2,096,549 89	1,456,501 29	13,006 81	1,469,508 10	627 041 79	1,749 93
11100 ROAD FUND	53480 JAMACHA ROAD STATION-RF	2,087,090 84	1,124,479 13	12,044 28	1,136,523 41	950,567 43	1,278 24
11100 ROAD FUND	53485 JULIAN ROAD STATION-RF	3,291,736 28	2,477,314 53	78,306 59	2,555,621 12	736,115 16	35,446 42
11100 ROAD FUND	53490 LAKESIDE ROAD STATION-RF	2,095,686 44	1,367,127 26	54,181 55	1,421,308 81	674,377 63	4,521 04
11100 ROAD FUND	53495 SPRING VALLEY RD STA-RF	2,091,208 47	1,362,233 46	4,837 44	1,367,070 90	724,137 57	4,016 17
11100 ROAD FUND	53497 STORMWATER CREW DIV I	2,162,519 66	1,526,029 87	5,974 15	1,532,004 02	630,515 64	490 26
11100 ROAD FUND	53515 LAGUNA-RF	65,250 00	21,088 76	0 00	21,088 76	44,161 24	4,360 00
11100 ROAD FUND	53520 DIV II HEADQUARTERS-RF	4,141,447 25	1,334,380 50	3,339,935 57	4,674,316 07	(532,868 82)	22,839 53
11100 ROAD FUND	53525 BORREGO ROAD STATION-RF	2,393,062 38	1,170,839 37	90,090 22	1,260,929 59	1,132,132 79	
11100 ROAD FUND	53530 FALLBROOK ROAD STATION-RF	2,887,942 17	2,681,336 09	2 551 33	2,683,887 42	204,054 75	4,414 97
11100 ROAD FUND	53535 RAMONA ROAD STATION-RF	2,440,719 70	1,648,178 47	161,509 21	2,009,687 68	431,032 02	19,951 43
11100 ROAD FUND	53540 SAN MARCOS ROAD ST-RF	3,134,833 74	2,150,417 54	38,660 87	2,189,078 41	945,755 33	6 968 95
11100 ROAD FUND	53545 VALLEY CENTER ROAD STA-RF	2,968,148 64	2,018,539 60	6,567 58	2,025,107 18	943,039 46	12,154 14
11100 ROAD FUND	53557 STORMWATER CREW DIV II	1,563,961 30	932,480 17	2,697 68	935,177 85	628,783 45	11,031 03
11100 ROAD FUND	53570 PALOMAR-RF	56,600 00	48,180 01	330,584 80	378,764 81	(322,164 81)	
11100 ROAD FUND	53580 SAN FELIPE-RF	10,950 00	5,092 13	615 00	5,707 13	5,242 87	
11100 ROAD FUND	53585 TRAFFIC ENG AND LOSS MIT-RF	15,774,053 14	7,694,900 11	2,877,566 13	10,772,466 24	5,001,586 90	207,467 64
11100 ROAD FUND	53632 FLOOD CONTROL ENGINEERING	2,717,830 14	1,650,824 64	1,850 83	1,652,675 47	1,065,154 67	1,669,238 14
11100 ROAD FUND	53635 LAND SURVEYING	4,369,690 38	2,482,188 24	3,612 64	2,485,800 88	1,883,889 50	1,324,800 13
11100 ROAD FUND	53645 DEPARTMENT ADMIN	3,507,128 88	2,243,874 65	10,071 91	2,253,946 56	1,253,182 32	612,613 40
11100 ROAD FUND	53646 DEPARTMENTWIDE ADMINISTRATION	8,216,169 00	5,258,907 69	0 00	5,258,907 69	2,957,261 31	87,956,317 70
11100 ROAD FUND	53647 ENVIRONMENTAL SERVICES UNIT	3,697,079 92	2,063,186 78	418,436 31	2,481,623 09	1,215,456 83	1,379,395 51
11100 ROAD FUND	53655 SPEC PROJECT/COMMUNIC-RF	547,353 00	309,088 29	15,370 61	324,458 90	222,894 10	126,253 25
11100 ROAD FUND	53660 PERSONNEL AND ADMIN SUPP	2,068,261 31	1,354,669 04	5,369 59	1,360,038 63	708,222 68	189,594 80
11100 ROAD FUND	53662 PRIVATE ROAD AND LANDSCAPE MA	2,000,895 82	1,061,575 96	52,495 95	1,114,071 91	886,823 91	1,085,849 06
11100 ROAD FUND	53665 FINANCIAL SERVICES-RF	6,213,836 77	3,947,823 57	2,801 89	3,950,625 46	2,263,211 31	654,018 06
12020 CSHAF GILLESPIE HOUSING	55981 CO SUCCESSOR HOUSING AGY GILL	25,000 00	12,738 27	0 00	12,738 27	12,261 73	14,830 44
12022 CSHAF USDRIP HOUSING	55983 CO SUCCESSOR HOUSING AGY USDR	3,500 00	1 61	0 00	1 61	3,498 39	4,745 11
12150 S D COUNTY LIGHT MAINT D	95995 SAN DIEGO LGT MAINT I	3,030,603 16	1,382,080 89	436,297 02	1,818,377 91	1,212,225 25	1,343,671 90
12200 COUNTY LIBRARY	57300 LIBRARY DIRECTORS OFF	748,798 93	554,055 58	69,855 57	623,911 15	124,887 78	32,732,585 73
12200 COUNTY LIBRARY	57301 OPERATIONS AND ADMIN	0 00	209 48	0 00	209 48	(209 48)	
12200 COUNTY LIBRARY	57305 LIBRARY BUDGET & FINANCIAL SV	5,484,767 09	2,820,029 74	9,953 76	2,829,983 50	2,654,783 59	97,904 62
12200 COUNTY LIBRARY	57308 LIBRARY PAYROLL & PERSONNEL S	1,308,542 54	841,031 98	4,396 99	845,428 97	463,113 57	
12200 COUNTY LIBRARY	57310 LIBRARY SVCS OVERSIGHT	862,002 56	503,073 27	56,868 87	559,942 14	302,060 42	
12200 COUNTY LIBRARY	57315 ADULT LITERACY SVCS	67,202 22	11,347 51	2,314 87	13,662 38	53,539 84	
12200 COUNTY LIBRARY	57320 AUTOMATION SVCS	4,869,385 79	2,551,694 20	403,472 50	2,955,166 70	1,914,219 09	
12200 COUNTY LIBRARY	57325 PROGRAM SERVICES	713,749 11	354,358 74	340,088 22	694,446 96	19,302 15	
12200 COUNTY LIBRARY	57330 FACILITIES SVCS	6,997,437 86	2,552,491 14	119,889 34	2,672,380 48	4,325,057 38	(0 05)
12200 COUNTY LIBRARY	57335 COMMUNITY RELATIONS	31 00	1,753 24	0 00	1,753 24	(1,722 24)	
12200 COUNTY LIBRARY	57340 PUBLIC RELATIONS SVCS	649,722 65	386,400 85	1,234 52	387,635 37	262,087 28	
12200 COUNTY LIBRARY	57345 CIRCULATION SERVICES	929,201 00	725,217 45	250,034 85	975,252 30	(46,051 30)	1,112 15
12200 COUNTY LIBRARY	57350 YOUTH PROGRAM SERVICES	1,204,612 83	875,768 81	29,694 84	905,463 65	299,149 18	
12200 COUNTY LIBRARY	57355 LIBRARY MATERIALS COLLECTIONS	9,044,927 29	4,231,359 98	734,510 88	4,965,870 86	4,079,056 43	12,233 37
12200 COUNTY LIBRARY	57360 LIBRARY MAT CATALOGING	927,017 61	829,206 56	2,701 54	831,910 10	95,107 51	
12200 COUNTY LIBRARY	57365 LIBRARY MAT INTERCHANGE	809,287 79	643,910 01	72,973 06	716,883 07	92,404 72	
12200 COUNTY LIBRARY	57375 ALPINE BRANCH	960,730 27	786,076 33	3,059 95	789,136 28	191,593 99	3,446 33
12200 COUNTY LIBRARY	57380 BONITA BRANCH	1,356,124 46	965,048 25	5,595 83	970,644 08	385,480 38	2,985 18
12200 COUNTY LIBRARY	57385 BOOKMOBILE-EBK	149,294 00	86,429 51	348 76	86,778 27	62,515 73	
12200 COUNTY LIBRARY	57390 BOOKMOBILE-NBK	200,363 00	58,984 05	0 00	58,984 05	141,378 95	
12200 COUNTY LIBRARY	57395 BORREGO BRANCH	841,367 09	660,375 97	5,831 34	666,207 31	175,159 78	1,840 81
12200 COUNTY LIBRARY	57400 CAMPO BRANCH	391,890 86	286,505 10	1,591 65	288,096 75	103,794 11	681 09

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
12200 COUNTY LIBRARY	57405 CASA DE ORO BRANCH	2,019,843 59	670,412 56	1,125,429 14	1,795,841 70	224,001 89	1,482 74
12200 COUNTY LIBRARY	57410 CREST BRANCH	267,520 16	174,475 31	12,770 14	187,245 45	80,274 71	135 14
12200 COUNTY LIBRARY	57415 DESCANSO BRANCH	333,561 26	195,210 22	1,485 03	196,695 25	136,866 01	401 30
12200 COUNTY LIBRARY	57420 FALLBROOK BRANCH	2,330,962 99	1,216,188 81	739,609 80	1,955,798 61	375,164 38	4,189 93
12200 COUNTY LIBRARY	57425 JACUMBA BRANCH	261,274 40	180,815 26	8,428 91	189,244 17	72,030 23	778 44
12200 COUNTY LIBRARY	57430 JULIAN BRANCH	1,739,341 72	1,048,446 29	371,643 30	1,420,089 59	319,252 13	1,050 85
12200 COUNTY LIBRARY	57435 LAKESIDE BRANCH	1,166,491 66	965,391 56	4,197 74	969,589 30	196,902 36	3,589 01
12200 COUNTY LIBRARY	57440 LINCOLN ACRES BRANCH	274,495 03	191,360 23	1,610 44	192,970 67	81,524 36	424 00
12200 COUNTY LIBRARY	57445 PINE VALLEY BRANCH	260,370 33	218,129 84	1,011 47	219,141 31	41,229 02	728 42
12200 COUNTY LIBRARY	57450 POTRERO BRANCH	248,568 19	188,660 87	6,208 77	194,869 64	53,698 55	504 77
12200 COUNTY LIBRARY	57455 RAMONA BRANCH	1,217,703 58	1,023,500 20	79,018 69	1,102,518 89	115,184 69	2,614 72
12200 COUNTY LIBRARY	57460 RANCHO SAN DIEGO BRANCH	1,601,803 61	1,250,177 43	94,010 28	1,344,187 71	257,615 90	4,444 09
12200 COUNTY LIBRARY	57465 RANCHO SANTA FE BRANCH	926,050 92	628,431 44	34,843 19	663,274 63	262,776 29	15,744 11
12200 COUNTY LIBRARY	57470 SPRING VALLEY BRANCH	859,071 06	685,663 08	3,107 92	688,771 00	170,300 06	1,871 90
12200 COUNTY LIBRARY	57475 VALLEY CENTER BRANCH	887,517 03	620,221 26	79,579 67	699,800 93	187,716 10	1,679 43
12200 COUNTY LIBRARY	57481 4S RANCH BRANCH LIBRARY	1,299,347 63	864,587 75	832,961 95	1,697,549 70	(398,202 07)	1,844 07
12200 COUNTY LIBRARY	57490 CARDIFF BRANCH	1,039,019 20	622,672 34	592,539 34	1,215,211 68	(176,192 48)	518 64
12200 COUNTY LIBRARY	57495 DEL MAR BRANCH	643,059 37	458,810 37	3,467 17	462,277 54	180,781 83	333 11
12200 COUNTY LIBRARY	57500 EL CAJON BRANCH	2,527,944 56	1,896,058 02	34,741 17	1,930,799 19	597,145 37	412,041 90
12200 COUNTY LIBRARY	57505 ENCINITAS BRANCH	1,761,536 72	1,226,249 64	4,408 74	1,230,658 38	530,878 34	2,828 40
12200 COUNTY LIBRARY	57510 FLETCHER HILLS BRANCH	376,299 61	259,681 47	2,082 31	261,763 78	114,535 83	854 22
12200 COUNTY LIBRARY	57515 IMPERIAL BEACH BRANCH	798,753 07	687,194 31	11,739 19	698,933 50	99,819 57	277,438 09
12200 COUNTY LIBRARY	57520 LA MESA BRANCH	1,679,849 08	1,352,547 82	9,844 87	1,362,392 69	317,456 39	94,262 40
12200 COUNTY LIBRARY	57525 LEMON GROVE BRANCH	979,730 94	769,709 99	106,076 80	875,786 79	103,944 15	162,624 66
12200 COUNTY LIBRARY	57530 POWAY BRANCH	1,459,159 84	1,066,618 83	5,840 46	1,072,459 29	386,700 55	1,027,144 01
12200 COUNTY LIBRARY	57535 SAN MARCOS BRANCH	2,398,646 60	1,474,321 85	243,576 01	1,717,897 86	680,748 74	1,555,162 74
12200 COUNTY LIBRARY	57540 SANTEE BRANCH	1,296,876 01	970,496 87	106,211 40	1,076,708 27	220,167 74	223,335 86
12200 COUNTY LIBRARY	57545 SOLANA BEACH	912,441 27	574,377 45	41,042 67	615,420 12	297,021 15	43,522 32
12200 COUNTY LIBRARY	57550 VISTA BRANCH	2,487,552 47	1,713,218 31	99,852 62	1,813,070 93	674,481 54	789,524 08
12200 COUNTY LIBRARY	57555 LIBRARY BRANCH OPERATIONS	1,454,585 00	462,121 01	17,814 09	479,935 10	974,949 90	85,189 11
12200 COUNTY LIBRARY	57560 TRAINING SERVICES	281,182 00	109,470 61	106,225 00	215,695 61	65,486 39	
12200 COUNTY LIBRARY	57565 BOOKS BY MAIL SERVICES	77,045 38	64,640 70	1,562 38	66,203 08	10,842 30	
12250 SHERF ASSET FORFEIT PRGM	59800 SHERIFF ASSET FORFEIT PRGM	2,581,353 57	1,027,942 72	661,804 20	1,689,746 92	891,606 65	1,236,902 35
12251 SHERF ASSET FORFEIT US T	59810 SHERIFF ASSET FORFEIT US TREA	2,000,000 00	80,993 13	48,618 52	129,611 65	1,870,388 35	1,190,063 65
12252 SHERF ASSET FORFEIT STAT	59820 SHERIFF ASSET FORFEIT STATE	2,400,000 00	18,273 65	0 00	18,273 65	2,381,726 35	387,959 54
12300 DA ASSET FORFEIT FEDERAL	60350 DA ASSET FORFEITURE PROG - FE	2,153,112 38	27,592 12	20,978 93	48,571 05	2,104,541 33	195,475 78
12325 DA ASSET FORFEIT US TREA	60375 DA ASSET FORFEITURE - US TREA	50,000 00	0 00	0 00	0 00	50,000 00	17,944 53
12350 DA ASSET FORFEIT STATE	60900 DA ASSET FORFEITURE-STATE	354,169 13	134,322 26	314,098 31	448,420 57	(94,251 44)	92,409 72
12450 PROB ASSET FORFEIT PROG	62000 PROBATION ASSET FORFEIT	100,000 00	0 00	0 00	0 00	100,000 00	3,907 22
12451 PROB ASSET FORFEIT US TR	62010 PROBATION ASSET FORFEIT US TR	0 00	0 00	0 00	0 00	0 00	10 17
12452 PROB ASSET FORFEIT STATE	62020 PROBATION ASSET FORFEIT STATE	0 00	0 00	0 00	0 00	0 00	287 74
12500 SHERIFFS INCARC PPLS WEL	62550 IPW CONTROL DIVISION	1,114,150 00	285,119 14	54,542 80	339,661 94	774,488 06	1,001,452 00
12500 SHERIFFS INCARC PPLS WEL	62560 IPW ADMINISTRATION	22,605 00	26,456 32	14,125 97	40,582 29	(17,977 29)	232,253 41
12500 SHERIFFS INCARC PPLS WEL	62570 IPW EAST MESA	75,801 00	22,965 03	0 00	22,965 03	52,835 97	
12500 SHERIFFS INCARC PPLS WEL	62580 IPW GEORGE BAILEY	58,592 00	7,990 31	0 00	7,990 31	50,601 69	
12500 SHERIFFS INCARC PPLS WEL	62583 IPW ROCK MOUNTAIN	14,072 00	0 00	0 00	0 00	14,072 00	
12500 SHERIFFS INCARC PPLS WEL	62590 IPW LAS COLINAS	55,204 00	34,708 07	0 00	34,708 07	20,495 93	
12500 SHERIFFS INCARC PPLS WEL	62595 IPW SOUTH BAY	42,800 00	9,958 13	0 00	9,958 13	32,841 87	
12500 SHERIFFS INCARC PPLS WEL	62605 IPW VISTA	40,501 00	12,385 53	6,688 98	19,074 51	21,426 49	
12500 SHERIFFS INCARC PPLS WEL	62625 IPW REENTRY PROGRAM	7,231,555 18	882,549 16	188,886 09	1,071,435 25	6,160,119 93	31,784 77
12500 SHERIFFS INCARC PPLS WEL	62630 IPW SAN DIEGO CENTRAL JAIL	25,001 00	3,028 29	0 00	3,028 29	21,972 71	

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12500 SHERIFFS INCARC PPLS WEL	62634 IPW FOOD SERVICES	30,000 00	0 00	0 00	0 00	30,000 00	
12550 WARD WELFARE FUND	63350 WARD WELFARE FUND	2,000 00	0 00	0 00	0 00	2,000 00	17 063 63
12555 PUB SAFETY PROP 172 SP R	63400 PUBLIC SAFETY PROP172 REV	431,065,820 10	229,370,168 66	444,479 65	229,814,648 31	201,251,171 79	161,619,904 13
12580 TOBACCO SECURITIZATION S	63530 TOBACCO SECURITIZATION FUNDS	35,514,624 00	68,849 18	0 00	68,849 18	35,445,774 82	2,869,610 05
12650 INACTIVE WASTE SITE MGMT	63950 CLOSED LANDFILLS	6,273,084 49	2,738,141 22	1,360,976 30	4,099,117 52	4,173,966 97	1,574,442 75
12675 WASTE PLANNING AND RECYC	63970 COUNTY WASTE PLANNING AND REC	7,862,571 42	2,691,057 98	2,105,696 52	4,796,754 50	3,065,816 92	2,832,095 28
12700 HILLSBOROUGH LNDFL MAINT	64500 HILLSBOROUGH LNDFILL MNT	0 00	0 00	0 00	0 00	0 00	1 10
12750 DUCK POND LANDFILL CLEAN	65050 CTY DUCK POND LNDFL CLNUP	14,669 00	0 00	0 00	0 00	14,669 00	6,376 72
12760 IHS PUBLIC AUTHORITY SPR	63450 IHSS PUBLIC AUTHORITY SPECIAL	57,470,255 00	40,498,699 10	202,445 38	40,701,144 48	16,769,110 52	42,664,110 13
13004 PLD AREA 4 LINCOLN ACRES	96925 PLD-AREA 4 LINCOLN ACRES	2,014,200 00	0 00	300 00	300 00	2,013,900 00	295 95
13015 PLD AREA 15 SWEETWATER	96927 PLD-AREA 15 SWEETWATER	2,000 00	0 00	0 00	0 00	2,000 00	5 75
13016 PLD AREA 16 OTAY	96929 PLD - AREA 16 OTAY	0 00	0 00	0 00	0 00	0 00	8 42
13019 PLD AREA 19 JAMUL	96933 PLD-AREA 19 JAMUL	300 00	0 00	0 00	0 00	300 00	91 11
13020 PLD AREA 20 SPRING VALLE	96935 PLD-AREA 20 SPRING VALLEY	1,000 00	0 00	1,000 00	1,000 00	0 00	220 74
13025 PLD AREA 25 LAKESIDE	96937 PLD-AREA 25 LAKESIDE	5,000 00	0 00	0 00	0 00	5,000 00	47,501 32
13026 PLD AREA 26 CREST	96939 PLD-AREA 26 CREST	1,000 00	0 00	750 00	750 00	250 00	3,450 04
13027 PLD AREA 27 ALPINE	96941 PLD-AREA 27 ALPINE	4,000 00	0 00	0 00	0 00	4,000 00	8,061 30
13028 PLD AREA 28 RAMONA	96943 PLD-AREA 28 RAMONA	243,835 14	236,452 78	6,882 36	243,335 14	500 00	12,703 25
13029 PLD AREA 29 ESCONDIDO	96945 PLD-AREA 29 ESCONDIDO	875,905 00	0 00	874,905 00	874,905 00	1,000 00	17,949 67
13030 PLD AREA 30 SAN MARCOS	96947 PLD-AREA 30 SAN MARCOS	918,158 00	0 00	916,158 00	916,158 00	2,000 00	19,627 96
13031 PLD AREA 31 SAN DIEGUITO	96949 PLD-AREA 31 SAN DIEGUITO	4,087,622 00	0 00	4,087,622 00	4,087,622 00	0 00	104,130 39
13032 PLD AREA 32 CARLSBAD	96951 PLD-AREA 32 CARLSBAD	2,000 00	0 00	0 00	0 00	2,000 00	916 45
13035 PLD AREA 35 FALLBROOK	96955 PLD-AREA 35 FALLBROOK	10,800 00	0 00	0 00	0 00	10,800 00	1,055 70
13036 PLD AREA 36 BONSALL	96957 PLD-AREA 36 BONSALL	4,000 00	0 00	4,000 00	4,000 00	0 00	2,824 03
13037 PLD AREA 37 VISTA	96959 PLD-AREA 37 VISTA	901,727 19	0 00	900,727 19	900,727 19	1,000 00	18,479 46
13038 PLD AREA 38 VALLEY CENTE	96961 PLD-AREA 38 VALLEY CENTER	40,475 92	2,046 60	37,429 32	39,475 92	1,000 00	1,533 05
13039 PLD AREA 39 PAUMA VALLEY	96963 PLD - AREA 39 PAUMA	1,000 00	0 00	200 00	200 00	800 00	11,420 44
13040 PLD AREA 40 PALOMAR JULI	96965 PLD-AREA 40 PALOMAR-JULIAN	693,342 00	72,161 24	353,898 41	426,059 65	267,282 35	6,321 68
13041 PLD AREA 41 MTN EMPIRE	96967 PLD - AREA 41 MOUNT EMPIRE	500 00	0 00	500 00	500 00	0 00	3,410 29
13042 PLD AREA 42 ANZA BORREGO	96969 PLD-AREA 42 ANZA-BORREGO	1,000 00	0 00	1,000 00	1,000 00	0 00	2,128 42
13043 PLD AREA 43 CENTRAL MTN	96971 PLDF CENTRAL MOUNTAIN	300 00	0 00	0 00	0 00	300 00	507 36
13044 PLD AREA 44 OCEANSIDE	96973 PLDF OCEANSIDE	0 00	0 00	0 00	0 00	0 00	68 61
13045 PLD AREA 45 VALLE DE ORO	96975 PLDF VALLE DE ORO	500 00	0 00	300 00	300 00	200 00	372 11
13049 PLD ADMINISTRATIVE FEE	96829 PLD ADMINISTRATIVE FEE	751,000 00	29,104 03	22,795 89	51,899 92	699,100 08	90,833 22
13050 PLD ALPINE IMPRV IMPACT	96830 PLD ALPINE IMPRV IMPACT FEE	0 00	0 00	0 00	0 00	0 00	152,801 66
13052 PLD BONSALL IMPRV IMPACT	96832 PLD BONSALL IMPRV IMPACT FEE	0 00	0 00	0 00	0 00	0 00	107,218 00
13053 PLD CENTRL MTN IMPRV IMP	96833 PLD CENTRAL MTN IMPRV IMPACT	0 00	0 00	0 00	0 00	0 00	30,558 66
13054 PLD COUNTY ISL IMPRV IMP	96834 PLD COUNTY ISL IMPRV IMPACT F	0 00	0 00	0 00	0 00	0 00	910,840 00
13055 PLD CRESTDEHESA IMPV IMP	96835 PLD CREST DEHESA IMPRV IMPACT	0 00	0 00	0 00	0 00	0 00	74,899 82
13056 PLD DESERT IMPRV IMPACT	96836 PLD DESERT IMPRV IMPACT FEE	0 00	0 00	0 00	0 00	0 00	21,043 23
13057 PLD FALLBROOK IMPRV IMPA	96837 PLD FALLBROOK IMPRV IMPACT FE	0 00	0 00	0 00	0 00	0 00	703,839 73
13058 PLD JAMUL IMPRV IMPACT F	96838 PLD JAMUL IMPRV IMPACT FEE	0 00	0 00	0 00	0 00	0 00	51,817 81
13059 PLD JULIAN IMPRV IMPACT	96839 PLD JULIAN IMPRV IMPACT FEE	55,000 00	0 00	55,000 00	55,000 00	0 00	17,360 72
13060 PLD LAKESIDE IMPRV IMPAC	96840 PLD LAKESIDE IMPRV IMPACT FEE	0 00	0 00	0 00	0 00	0 00	304,702 10
13061 PLD MTN EMPIRE IMPRV IMP	96841 PLD MTN EMPIRE IMPRV IMPACT F	0 00	0 00	0 00	0 00	0 00	39,692 32
13062 PLD NC METRO IMPRV IMPAC	96842 PLD NC METRO IMPRV IMPACT FEE	0 00	0 00	0 00	0 00	0 00	268,557 09
13063 PLD N MTN IMPRV IMPACT F	96843 PLD NORTH MTN IMPRV IMPACT FE	0 00	0 00	0 00	0 00	0 00	20,970 02
13065 PLD PALA PMA IMPRV IMPAC	96845 PLD PALA PAUMA IMPRV IMPACT F	0 00	0 00	0 00	0 00	0 00	21,481 74
13066 PLD PENDLETON IMPRV IMPA	96846 PLD PENDLETON IMPRV IMPACT FE	0 00	0 00	0 00	0 00	0 00	2,390 66
13067 PLD RAINBOW IMPRV IMPACT	96847 PLD RAINBOW IMPRV IMPACT FEE	0 00	0 00	0 00	0 00	0 00	9,601 17
13068 PLD RAMONA IMPRV IMPACT	96848 PLD RAMONA IMPRV IMPACT FEE	0 00	0 00	0 00	0 00	0 00	682,822 62

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Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
13069 PLD SAN DGTO IMPRV IMPAC	96849 PLD SAN DIEGUITO IMPRV IMPACT	0 00	0 00	0 00	0 00	0 00	111,815 20
13070 PLD SPRING VY IMPRV IMPA	96850 PLD SPRING VLY IMPRV IMPACT F	35,000 00	0 00	0 00	0 00	35,000 00	192,201 00
13071 PLD SWEETWATR IMPRV IMPA	96851 PLD SWEETWATER IMPRV IMPACT F	0 00	0 00	0 00	0 00	0 00	6,443 49
13072 PLD VALLE DE ORO IMPV IM	96852 PLD VALLE DE ORO IMPRV IMPACT	0 00	0 00	0 00	0 00	0 00	171,523 45
13073 PLD VALLEY CTR IMPRV IMP	96853 PLD VALLEY CTR IMPRV IMPACT F	0 00	0 00	0 00	0 00	0 00	117,998 36
13080 PLD ALPINE LAND ACQ IMPA	96860 PLD ALPINE LAND ACQ IMPACT FE	0 00	0 00	0 00	0 00	0 00	12,521 78
13082 PLD BONSALL LAND ACQ IMP	96862 PLD BONSALL LAND ACQ IMPACT F	0 00	0 00	0 00	0 00	0 00	18,106 96
13083 PLD CENTRL MTN LND ACQ I	96863 PLD CENTRAL MTN LAND ACQ IMPA	0 00	0 00	0 00	0 00	0 00	4,597 87
13084 PLD COUNTY ISL LND ACQ I	96864 PLD COUNTY ISL LAND ACQ IMPAC	0 00	0 00	0 00	0 00	0 00	169,561 07
13085 PLD CRESTDEHESA LD ACQ I	96865 PLD CREST DEHESA LAND ACQ IMP	0 00	0 00	0 00	0 00	0 00	9,453 69
13086 PLD DESERT LAND ACQ IMPA	96866 PLD DESERT LAND ACQ IMPACT FE	0 00	0 00	0 00	0 00	0 00	291 21
13087 PLD FALLBROOK LND ACQ IM	96867 PLD FALLBROOK LAND ACQ IMPACT	0 00	0 00	0 00	0 00	0 00	79,692 42
13088 PLD JAMUL LAND ACQ IMPAC	96868 PLD JAMUL LAND ACQ IMPACT FEE	0 00	0 00	0 00	0 00	0 00	5,487 85
13089 PLD JULIAN LAND ACQ IMPA	96869 PLD JULIAN LAND ACQ IMPACT FE	0 00	0 00	0 00	0 00	0 00	646 64
13090 PLD LAKESIDE LND ACQ IMP	96870 PLD LAKESIDE LAND ACQ IMPACT	0 00	0 00	0 00	0 00	0 00	13,895 38
13091 PLD MTN EMPIRE LND ACQ I	96871 PLD MTN EMPIRE LAND ACQ IMPAC	0 00	0 00	0 00	0 00	0 00	521 27
13092 PLD NC METRO LND ACQ IMP	96872 PLD NC METRO LAND ACQ IMPACT	0 00	0 00	0 00	0 00	0 00	28,260 29
13093 PLD N MTN LAND ACQ IMPAC	96873 PLD NORTH MTN LAND ACQ IMPACT	0 00	0 00	0 00	0 00	0 00	774 88
13095 PLD PALA PMA LND ACQ IMP	96875 PLD PALA PAUMA LAND ACQ IMPAC	0 00	0 00	0 00	0 00	0 00	1,300 33
13096 PLD PENDLETON LND ACQ IM	96876 PLD PENDLETON LAND ACQ IMPACT	0 00	0 00	0 00	0 00	0 00	68 72
13097 PLD RAINBOW LAND ACQ IMP	96877 PLD RAINBOW LAND ACQ IMPACT F	0 00	0 00	0 00	0 00	0 00	233 27
13098 PLD RAMONA LAND ACQ IMPA	96878 PLD RAMONA LAND ACQ IMPACT FE	0 00	0 00	0 00	0 00	0 00	18,572 65
13099 PLD SAN DGTO LND ACQ IMP	96879 PLD SAN DIEGUITO LAND ACQ IMP	0 00	0 00	0 00	0 00	0 00	61,710 42
13100 PLD SPRING VY LND ACQ IM	96880 PLD SPRING VLY LAND ACQ IMPAC	0 00	0 00	0 00	0 00	0 00	47,084 37
13101 PLD SWEETWATR LND ACQ IM	96881 PLD SWEETWATER LAND ACQ IMPAC	0 00	0 00	0 00	0 00	0 00	3,408 09
13102 PLD VALLE DE ORO LD ACQ	96882 PLD VALLE DE ORO LAND ACQ IMP	0 00	0 00	0 00	0 00	0 00	27,902 75
13103 PLD VALLEY CTR LND ACQ I	96883 PLD VALLEY CTR LAND ACQ IMPAC	0 00	0 00	0 00	0 00	0 00	7,803 31
13112 PLD BONSALL IN LIEU FEE	96892 PLD BONSALL IN LIEU FEE	0 00	0 00	0 00	0 00	0 00	2,748 57
13117 PLD FALLBROOK IN LIEU FE	96897 PLD FALLBROOK IN LIEU FEE	0 00	0 00	0 00	0 00	0 00	42 99
13118 PLD JAMUL IN LIEU FEE	96898 PLD JAMUL IN LIEU FEE	0 00	0 00	0 00	0 00	0 00	(0 01)
13120 PLD LAKESIDE IN LIEU FEE	96900 PLD LAKESIDE IN LIEU FEE	0 00	0 00	0 00	0 00	0 00	13,571 41
13122 PLD NC METRO IN LIEU FEE	96902 PLD NC METRO IN LIEU FEE	0 00	0 00	0 00	0 00	0 00	5,815 68
13128 PLD RAMONA IN LIEU FEE	96908 PLD RAMONA IN LIEU FEE	0 00	0 00	0 00	0 00	0 00	34,093 42
13129 PLD SAN DGTO IN LIEU FEE	96909 PLD SAN DIEGUITO IN LIEU FEE	0 00	0 00	0 00	0 00	0 00	2,222 20
13130 PLD SPRING VY IN LIEU FE	96910 PLD SPRING VLY IN LIEU FEE	50,000 00	0 00	85,000 00	85,000 00	(35,000 00)	965 52
13131 PLD SWEETWATR IN LIEU FE	96911 PLD SWEETWATER IN LIEU FEE	0 00	0 00	0 00	0 00	0 00	19 09
13132 PLD VALLE DE ORO IN LIEU	96912 PLD VALLE DE ORO IN LIEU FEE	0 00	0 00	0 00	0 00	0 00	885 74
13133 PLD VALLEY CTR IN LIEU F	96913 PLD VALLEY CTR IN LIEU FEE	0 00	0 00	0 00	0 00	0 00	2,336 63
13695 SANCAL 2023 CPH LAB COC	96266 SANCAL 2023 CPH LAB COC RELOC	0 00	2,269,778 71	0 00	2,269,778 71	(2,269,778 71)	71,940 85
14005 PRD 6 PAUMA VALLEY	95101 PRD 6 PAUMA VALLEY 95101	232,479 77	15,203 26	29,289 68	44,492 94	187,986 83	40,856 25
14010 PRD 8 MAGEE ROAD PALA	95102 PRD 8 MAGEE RD-PALA 95102	120,738 00	7,590 37	16,169 45	23,759 82	96,978 18	32,241 27
14015 PRD 9 SANTA FE ZONE B	95103 PRD 9 B SANTA FE 95103	271,119 00	25,811 89	22,012 66	47,824 55	223,294 45	23,721 66
14020 PRD 10 DAVIS DRIVE	95104 PRD 10 DAVIS DR 95104	57,675 00	6,869 84	1,197 30	8,067 14	49,607 86	8,207 54
14025 PRD 11 BERNARDO ROAD ZN	95105 PRD 11 A BERNARDO RD 95105	67,852 00	5,397 07	2,614 94	8,012 01	59,839 99	14,797 00
14030 PRD 11 BERNARDO ROAD ZN	95106 PRD 11 C BERNARDO RD 95106	12,921 00	3,020 34	1,228 01	4,248 35	8,672 65	2,828 79
14035 PRD 11 BERNARDO ROAD ZN	95107 PRD 11 D BERNARDO RD 95107	40,356 94	38,024 06	0 26	38,024 32	2,332 62	5,610 45
14040 PRD 12 LOMAIR	95108 PRD 12 LOMAIR 95108	164,332 00	5,667 72	2,733 67	8,401 39	155,930 61	20,576 22
14045 PRD 13 PALA MESA ZONE A	95109 PRD 13 A PALA MESA 95109	272,591 80	62,479 82	24,851 69	87,331 51	185,260 29	93,129 75
14050 PRD 13 STEWART CANYON ZN	95110 PRD 13 B STEWART CANYON 95110	103,193 00	6,103 47	6,170 00	12,273 47	90,919 53	21,043 59
14060 PRD 16 WYNOLA	95112 PRD 16 WYNOLA 95112	188,462 00	13,633 75	5,744 18	19,377 93	169,084 07	23,571 28
14065 CSA 17 SAN DIEGUITO AMBU	95113 CSA 17 SAN DGTO AMBUL 95113	0 00	0 00	0 00	0 00	0 00	41 00

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
14070 PRD 18 HARRISON PARK	95114 PRD 18 HARRISON PARK 95114	144,181 00	16,365 48	17,447 67	33,813 15	110,367 85	36,867 14
14080 PRD 20 DAILY ROAD	95115 PRD 20 DAILY ROAD 95115	230,037 00	41,367 25	17,953 06	59,320 31	170,716 69	89,698 03
14085 PRD 21 PAUMA HEIGHTS	95116 PRD 21 PAUMA HEIGHTS 95116	639,699 03	381,510 68	20,142 78	401,653 46	238,245 57	55,697 07
14090 PRD 22 WEST DOUGHERTY ST	95117 PRD 22 W DOUGHERTY ST 95117	6,350 00	2,473 00	0 00	2,473 00	3,877 00	2,199 11
14095 PRD 23 ROCK TERRACE ROAD	95118 PRD 23 ROCK TERRCE RD 95118	25,877 00	3,555 84	4,578 00	8,133 84	17,743 16	4,897 31
14100 PRD 24 MT WHITNEY ROAD	95119 PRD 24 MT WHITNEY RD 95119	107,781 00	4,669 63	4,248 51	8,918 14	98,862 86	8,948 86
14105 CSA 26 RANCHO SAN DIEGO	95120 CSA 26 RANCHO SAN DGO 95120	387,307 08	127,600 04	75,000 00	202,600 04	184,707 04	185,235 85
14110 CSA 26 COTTONWD VILLG ZN	95121 PRD 26 A COTTONWD VI 95121	427,286 86	157,830 69	69,432 97	227,263 66	200,023 20	164,436 83
14115 CSA 26 MONTE VISTA ZN B	95122 PRD 26 B MONTE VISTA 95122	273,354 36	115,453 54	43,828 52	159,282 06	114,072 30	66,287 94
14118 CSA 26 SD LANDSCAPE MAIN	95397 LMD ZONE 1	188,970 00	156,250 92	0 00	156,250 92	32,719 08	117,195 37
14119 LMD ZONE 2 JULIAN	95156 LMD ZONE 2 JULIAN	113,159 54	46,448 47	0 00	46,448 47	66,711 07	60,948 71
14120 PRD 30 ROYAL OAKS CARROL	95123 PRD 30 ROYAL OAKS-CAR 95123	68,555 00	4,396 07	10,592 02	14,988 09	53,566 91	7,362 44
14125 PRD 38 GAY RIO TERRACE	95124 PRD 38 GAY RIO TERRACE 95124	92,430 00	4,299 94	6,681 33	10,981 27	81,448 73	9,732 55
14135 PRD 45 RINCON SPRINGS RD	95126 PRD 45 RINCON SPRINGS 95126	44,947 00	10,976 44	199 08	11,175 52	33,771 48	6,797 30
14140 PRD 46 ROCOSO ROAD	95127 PRD 46 ROCOSO ROAD 95127	296,718 00	7,587 86	3,542 07	11,129 93	285,588 07	36,475 82
14145 PRD 49 SUNSET KNOLLS ROA	95128 PRD 49 SUNSET KNLS RD 95128	75,817 00	4,163 15	1,524 00	5,687 15	70,129 85	5,714 26
14150 PRD 50 KNOLL PARK LANE	95129 PRD 50 KNOLL PARK LN 95129	68,881 00	2,650 59	4,000 00	6,650 59	62,230 41	8,115 51
14155 PRD 53 KNOLL PARK	95130 PRD 53 KNOLL PK LN EX 95130	232,065 00	3,745 47	6,585 53	10,331 00	221,734 00	18,512 39
14160 PRD 54 MT HELIX	95131 PRD 54 MT HELIX 95131	150,769 00	7,731 52	647 86	8,379 38	142,389 62	14,907 86
14165 PRD 55 RAINBOW CREST RD	95132 PRD 55 RAINBOW CREST 95132	136,857 00	19,838 63	5,732 36	25,570 99	113,286 01	47,605 82
14170 PRD 60 RIVER DRIVE	95133 PRD 60 RIVER DRIVE 95133	141,425 00	4,507 78	3,052 03	7,559 81	133,865 19	18,229 92
14175 PRD 61 GREEN MEADOW WAY	95134 PRD 61 GRN MEADOW WAY 95134	119,367.00	2,544 53	7,000 00	9,544 53	109,822 47	12,989 71
14180 PRD 63 HILLVIEW ROAD	95135 PRD 63 HILLVIEW ROAD 95135	302,540 00	3,361 80	10,864 00	14,225 80	288,314 20	37,341 16
14195 PRD 70 EL CAMINO CORTO	95138 PRD 70 EL CAMINO CORT 95138	49,435 00	17,441 46	24,034 50	41,475 96	7,959 04	7,435 65
14200 PRD 75 GAY RIO DR ZONE A	95139 PRD 75 A GAY RIO DRIVE 95139	134,614 00	3,335 69	3,524 00	6,859 69	127,754 31	18,621 62
14205 PRD 75 GAY RIO DR ZONE B	95140 PRD 75 B GAY RIO DRIVE 95140	84,582 00	4,243 78	7,175 01	11,418 79	73,163 21	22,376 92
14220 PRD 76 KINGSFORD COURT	95142 PRD 76 KINGSFORD CT 95142	63,453 00	3,506 90	3,096 00	6,602 90	56,850 10	9,753 05
14225 PRD 77 MONTIEL TRUCK TRA	95143 PRD 77 MONTIEL TRK TR 95143	90,327 00	7,046 78	8,491 74	15,538 52	74,788 48	22,519 84
14230 PRD 78 GARDENA WAY	95144 PRD 78 GARDENA AY 95144	79,006 00	2,795 53	7,046 00	9,841 53	69,164 47	11,325 13
14235 PRD 80 HARRIS TRUCK TRAI	95145 PRD 80 HARRIS TRK TRL 95145	171,051 41	84,736 10	13,481 56	98,217 66	72,833 75	17,932 39
14240 CSA 81 FALLBROOK LOCAL P	95146 CSA 81 FALLBROOK PARK 95146	884,867 25	400,212 26	511 65	400,723 91	484,143 34	476,594 08
14245 CSA 83 SAN DIEGUITO LOC	95147 CSA 83 SN DGTO LOC 95147	1,158,339 60	539,764 71	96,910 97	636,675 68	521,663 92	714,169 99
14246 CSA 83A ZONE A4S RANCH P	95155 CSA 83A 4S RANCH PARK	1,110,941 90	625,603 96	12,283 56	637,887 52	473,054 38	683,093 43
14255 PRD 88 EAST FIFTH ST	95149 PRD 88 EAST FIFTH S 95149	52,306 00	4,384 78	2,763 62	7,148 40	45,157 60	6,839 58
14265 PRD 90 SOUTH CORDOBA	95151 PRD 90 SOUTH CORDOV 95151	71,993 00	3,044 67	2,460 00	5,504 67	66,488 33	8,853 48
14270 PRD 94 ROBLE GRANDE ROAD	95152 PRD 94 ROBLE GRNDE 95152	314,732 00	3,644 26	5,024 01	8,668 27	306,063 73	35,437 20
14275 PRD 95 VALLE DEL SOL	95153 PRD 95 VALLE DEL SO 95153	226,398 00	5,118 84	9,320 02	14,438 86	211,959 14	33,689 75
14280 PRD 99 ALLONDRA DEL CORV	95154 PRD 99 VIA ALLNDRA- 95154	139,122 00	6,049 49	3,246 89	9,296 38	129,825 62	17,733 00
14290 PRD 101 JOHNSON LAKE RD	95356 PRD 101 JOHNSON LK 95356	155,212 00	9,067 67	276 39	9,344 06	145,867 94	19,001 15
14295 PRD 101 HI RIDGE RD ZONE	95357 PRD 101 A HI-RIDGE R 95357	232,075 00	7,192 61	2,106 42	9,299 03	222,775 97	23,707 26
14300 PRD 102 MT MEADOW	95358 PRD 102 MTN MEADOW 95358	183,743 09	26,695 62	18,108 27	44,804 09	138,939 00	38,475 50
14315 PRD 103 ALTO DRIVE	95361 PRD 103 ALTO DRIVE 95361	192,218 00	8,550 43	6,668 08	15,218 51	176,999 49	14,028 46
14320 PRD 104 ARTESIAN RD	95362 PRD 104 ARTESIAN RO 95362	287,280 00	8,084 06	14,657 24	22,741 30	264,538 70	94,993 69
14330 PRD 105 ALTA LOMA DR	95364 PRD 105 ALTA LOMA D 95364	117,898 00	4,286 52	9,461 83	13,748 35	104,149 65	13,864 22
14335 PRD 105 ALTA LOMA DR ZN	95365 PRD 105 A ALTA LOMA D 95365	122,564 00	4,258 53	1,961 83	6,220 36	116,343 64	12,972 67
14340 PRD 106 GARRISON WAY ET	95366 PRD 106 GARRISON AY 95366	38,908 00	5,643 63	9,331 07	14,974 70	23,933 30	31 795 18
14410 PRD 117 LEGEND ROCK	95380 PRD 117 LEGEND ROCK 95380	322,091 00	20,853 57	33,351 30	54,204 87	267,886 13	119 502 07
14440 CSA 122 OTAY MESA EAST	95386 PRD 122 OTAY MESA E 95386	7,864 00	0 00	0 00	0 00	7,864 00	152 51
14445 PRD 123 MIZPAH LANE	95387 PRD 123 MIZPAH LANE 95387	74,568 00	4,644 38	2,052 03	6,696 41	67,891 59	7,718 08
14455 PRD 125 WRIGHTWOOD ROAD	95389 PRD 125 WRIGHTWOOD 95389	57,983 00	13,805 40	12 14	13,817 54	44,165 46	6,894 73
14460 PRD 126 SANDHURST WAY	95390 PRD 126 SANDHURST W 95390	20,295 00	3,595 47	1,000 00	4,595 47	15,699 53	3,179 55

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COSD

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Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
14465 PRD 127 SINGING TRAILS D	95391 PRD 127 SINGING TRAILS 95391	53,706 00	3,980 95	4,092 00	8,072 95	45,633 05	10,213 69
14470 CSA 128 SAN MIGUEL PARK	95392 CSA 128 SN MIGUEL PRK 95392	1,635,031 35	855,271 39	31,965 03	887,236 42	747,794 93	860,164 79
14480 PRD 130 WILKES ROAD	95394 PRD 130 WILKES ROAD 95394	118,665 00	6,228 60	4,786 01	11,014 61	107,650 39	19,329 64
14500 PRD 133 RANCH CREEK ROAD	95398 PRD 133 RNCH CREEK RD 95398	130,807 00	8,014 13	7,908 70	15,922 83	114,884 17	37,204 43
14505 PRD 134 KENORA LANE	95399 PRD 134 KENORA LANE 95399	48,143 00	3,543 82	3,389 36	6,933 18	39,209 82	6,803 35
14610 SDCFPD FIRE MITIGATION	95210 SDCFPD FIRE MITIGATION	5,493,066 35	90,687 08	2,402,379 27	2,493,066 35	3,000,000 00	2,321,705 49
14611 SD COUNTY FIRE PROTECTIO	95211 SAN DIEGO COUNTY FIRE PROTECT	10,733,096 50	1,010,829 68	267,264 62	1,278,094 30	9,455,002 20	7,632,027 98
14612 SDCFPD MT LAGUNA	95212 SDCFPD MT LAGUNA	17,500 00	0 00	0 00	0 00	17,500 00	13,017 11
14613 SDCFPD PALOMAR	95213 SDCFPD PALOMAR	73,000 00	0 00	0 00	0 00	73,000 00	47,538 88
14614 SDCFPD DESCANSO	95214 SDCFPD DESCANSO	55,000 00	0 00	0 00	0 00	55,000 00	35,348 28
14615 SDCFPD DULZURA	95215 SDCFPD DULZURA	12,000 00	0 00	0 00	0 00	12,000 00	7,288 77
14616 SDCFPD TECATE	95216 SDCFPD TECATE	10,000 00	0 00	0 00	0 00	10,000 00	6,256 24
14617 SDCFPD POTRERO	95217 SDCFPD POTRERO	15,500 00	0 00	0 00	0 00	15,500 00	9,078 69
14618 SDCFPD JACUMBA	95218 SDCFPD JACUMBA	16,500 00	0 00	0 00	0 00	16,500 00	9,844 33
14619 SDCFPD RURAL WEST	95219 SDCFPD RURAL WEST	375,000 00	0 00	0 00	0 00	375,000 00	245,748 60
14620 SDCFPD YUIMA	95220 SDCFPD YUIMA	52,000 00	0 00	0 00	0 00	52,000 00	278,971 05
14621 SDCFPD JULIAN	95221 SDCFPD JULIAN	100,000 00	0 00	0 00	0 00	100,000 00	63,952 26
14622 SDCFPD RAMONA	95222 SDCFPD RAMONA	2,600,000 00	0 00	0 00	0 00	2,600,000 00	1,275,671 70
14624 SDCFPD BORREGO	95224 SDCFPD BORREGO	244,000 00	0 00	0 00	0 00	244,000 00	121,532 59
14625 SDCFPD RAMONA EDU DELINQ	95225 SDCFPD RAMONA EDU DELINQUENT	1,320,000 00	0 00	0 00	0 00	1,320,000 00	25,560 92
14810 CSA 135 DEL MAR 800MHZ Z	95402 CSA 135 B DEL MAR 800 MHZ 954	43,495 00	27,650 30	1,000 00	28,650 30	14,844 70	28,620 42
14830 CSA 135 POWAY 800 MHZ ZO	95406 CSA 135 F POWAY 800 MHZ 95406	161,500 00	4,988 52	1,010 00	5,998 52	155,501 48	86,485 13
14840 CSA 135 SOLANA BCH 800MH	95408 CSA 135 H SOLANA BEACH 800 MH	39,635 00	4,988 52	1,000 00	5,988 52	33,646 48	24,310 78
14850 CSA 135 BORR SPRNG FPD 8	95410 CSA 135 K BORREGO SPRINGS 954	8,550 00	5,406 00	0 00	5,406 00	3,144 00	480 64
14900 CSA 136 SUNDANCE DET BAS	95420 PRD 136 SUNDANCE DETN 95420	25,412 16	14,554 72	4,577 87	19,132 59	6,279 57	15,508 67
14907 CSA 138 VALLEY CENTER PA	95447 CSA 138 VALLEY CENTER PARK	421,363 33	208,868 21	7,953 85	216,822 06	204,541 27	259,235 11
14995 COUNTY SERVICE AREA 17	95495 COUNTY SERVICE AREA 17 95495	8,324,810 72	4,863,028 84	3,267,098 93	8,130,127 77	194,682 95	6,215,045 32
14996 COUNTY SERVICE AREA 69	95496 COUNTY SERVICE AREA 69 95496	255,068 29	1,414 15	7,950 27	9,364 42	245,704 87	15,491 98
14997 SDCFPD AMBULANCE SERVICE	95497 SDCFPD AMBULANCE SERVICE AREA	24,690,614 75	8,576,763 51	7,727,022 85	16,303,786 36	8,386,828 39	9,141,906 28
15000 SD CO FLOOD CONTROL DIST	95800 FLOOD CONTROL DISTRICT	16,578,832 81	4,811,233 19	5,279,194 06	10,090,427 25	6,488,405 56	8,207,929 90
15226 BLACKWOLF MAINT ZN349781	95806 BLACKWOLF STORMWATER MAINT ZN	41,515 01	21,166 25	7,611 90	28,978 15	12,536 86	8,032 92
15227 LAKE RANCHO VIEJO MAINT	95807 LAKE RANCHO VIEJO MAINT Z4424	239,169 59	94,886 52	26,347 98	121,234 50	117,935 09	66,838 07
15228 PONDEROSA ESTATES MAINT	95808 PONDEROSA ESTATES MAINT ZN351	35,000 00	2,159 22	4,801 04	6,960 26	28,039 74	7,129 33
15250 HCV ADMIN FEE RESERVE	95875 HCV ADMIN FEE RESERVE	37,296,745 00	18,723,042 63	0 00	18,723,042 63	18,573,702 37	22,258,848 23
15255 SDCHA RES REHAB	95876 SDCHA-RES REHAB	210,000 00	85,393 73	0 00	85,393 73	124,606 27	169,871 35
15260 PUBLIC HOUSING CIAP	95877 PUBLIC HOUSING CIAP	357,775 00	152,448 49	0 00	152,448 49	205,326 51	152,380 91
15265 PH MELROSE HUD	95878 PH-MELROSEHUD	383,151 00	229,705 77	0 00	229,705 77	153,445 23	188,502 30
15280 PH TOWNCENTER HUD	95881 PH-TOWNCENTERHUD	831,801 00	350,355 49	0 00	350,355 49	481,445 51	311,962 62
15295 MODERATE REHAB PROJ 3 HA	95884 MODERATE REHAB PROJ#3-HAP	0 00	0 00	0 00	0 00	0 00	3,393 99
15305 HA VOUCHER PROG PROJECTS	95886 VOUCHER PROGRAM PROJECTS	242,900,000 00	155,483,099 47	0 00	155,483,099 47	87,416,900 53	159,598,984 69
15308 HCV FAMILY SELF SUFFICIE	95873 HCV FAMILY SELF SUFFICIENCY	50,000 00	0 00	0 00	0 00	50,000 00	(2,280 89)
15315 PH L ST HUD	95888 PH-L STHUD	289,861 00	224,376 05	0 00	224,376 05	65,484 95	226,102 23
15320 HOUS ASST MOD REHAB PRJ	95889 MODERATE REHAB PROJ#4-HAP	806,700 00	415,079 90	0 00	415,079 90	391,620 10	430,162 76
15325 PH DOROTHY HUD	95890 PH-DOROTHYHUD	362,931 00	209,067 94	0 00	209,067 94	153,863 06	217,025 03
15330 HA BUSINESS ACTIVITIES	95891 HA BUSINESS ACTIVITIES	6,020,000 00	2,539,420 02	0 00	2,539,420 02	3,480,579 98	2,584,484 36
15335 PH FIREBIRD FMHA	95892 PH-FIREBIRDFMHA	857,536 00	354,979 66	0 00	354,979 66	502,556 34	491,652 76
15345 HOUS AUTH FACILITY FUND	95894 HOUS AUTH - FACILITY	0 00	0 00	0 00	0 00	0 00	1,402 86
15352 REDEV RENTAL SUBSIDY PRO	95899 REDEV RENTAL ASST SUBSIDY	0 00	0 00	0 00	0 00	0 00	52 16
15354 HA SANTEE SUCCESS HOUSIN	95902 HA SANTEE SUCCESSOR HOUSING A	26,000 00	8,588 80	0 00	8,588 80	17,411 20	10,983 92
15355 HA REAL ESTATE RESERVE	95896 HA REAL ESTATE RESERVE	0 00	0 00	0 00	0 00	0 00	23,790 70
15370 MAINSTREAM VOUCHER	95874 MAINTREAM VOUCHER	4,271,400 00	2,238,800 79	0 00	2,238,800 79	2,032,599 21	2,188,347 48

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
15451 OTHER SERVICES - HARMONY	95451 HARMONY GROVE CFD 08-01 OTH S	414,979 00	146,796 24	39,916 50	186,712 74	228,266 26	245,400 75
15452 FLOOD CONTROL - HARMONY	95452 HARMONY GROVE CFD 08-01 FLOOD	390,000 00	1,563 94	436 06	2,000 00	388,000 00	57,407 73
15453 FIRE PROTECTION - HARMON	95453 HARMONY GROVE CFD 08-01 FIRE	534,158 00	90,304 83	0 00	90,304 83	443,853 17	279,272 15
15454 IMPROVEMENT - HARMONY GR	95454 HARMONY GROVE CFD 08-01 IMPRO	0 00	0 00	0 00	0 00	0 00	130 11
15464 HORSE CRK RDG CFD 13-01	95464 HORSE CRK RDG CFD 13-01 INTER	426,770 00	0 00	0 00	0 00	426,770 00	12,228 75
15465 HORSE CRK RDG CFD 13-01	95465 HORSE CRK RDG CFD 13-01 A-SPE	539,517 61	208,988 12	554 67	209,542 79	329,974 82	327,383 54
15466 HORSE CRK RDG FCD CFD 13	95466 HORSE CRK RDG CFD 13-01 B-SPE	226,201 00	0 00	0 00	0 00	226,201 00	146,410 81
15467 HORSE CRK RDG FIRE CFD 1	95467 HORSE CRK RDG CFD 13-01 C-SPE	172,000 00	0 00	0 00	0 00	172,000 00	94,705 24
15468 MEADOWOOD PRK CFD 19-01	95468 MEADOWOOD PRK CFD 19-01 A-SPE	289,581 09	181,534 81	502 11	182,036 92	107,544 17	296,415 64
15469 MEADOWOOD FCD CFD 19-01	95469 MEADOWOOD FCD CFD 19-01 B-SPE	139,700 00	0 00	0 00	0 00	139,700 00	167,668 42
15470 MEADOWOOD FIRE CFD 19-01	95470 MEADOWOOD FIRE CFD 19-01 C-SP	118,000 00	0 00	0 00	0 00	118,000 00	122,297 14
15471 HILLSIDE MEADOWS MAINT C	95471 HILLSIDE MEADOWS MAINT CFD 17	118,096 00	0 00	0 00	0 00	118,096 00	
15472 SWEETWTR PL MAINT CFD 19	95472 SWEETWTR PL MAINT CFD 19-02 S	147 100 14	62,590 25	424 86	63,015 11	84,085 03	87,361 91
15473 PARK CIR MAINT CFD 19-03	95473 PARK CIR MAINT CFD 19-03 SPEC	223,619 00	83,735 21	0 00	83,735 21	139,883 79	183,149 37
15474 SDCFPD CFD 04-01 SPECIAL	95474 SDCFPD CFD 04-01 SPECIAL TAX	5,000 00	0 00	0 00	0 00	5,000 00	13,799 38
15475 SDCFPD CFD 04-01 SPECIAL	95475 SDCFPD CFD 04-01 SPECIAL TAX	0 00	0 00	0 00	0 00	0 00	114 41
15476 SDCFPD EOM CFD 9-1 SPCL	95476 SDCFPD EOM CFD 09-01 SPECIAL	0 00	0 00	0 00	0 00	0 00	11,318 22
15477 SDCFPD EOM CFD 9-1 SPCL	95477 SDCFPD EOM CFD 09-01 SPECIAL	2,100,000 00	37,192 68	0 00	37,192 68	2,062,807 32	841,945 86
15478 PIPER OTAY CFD 22-01 TAX	95478 PIPER OTAY CFD 22-01 TAX A	26,808 00	6,040 20	0 00	6,040 20	20,767 80	23,549 84
15479 PIPER OTAY CFD 22-01 TAX	95479 PIPER OTAY CFD 22-01 TAX B	16,320 00	0 00	0 00	0 00	16,320 00	15,074 04
15480 SDCFPD BORREGO CFD 14-1	95480 SDCFPD BORREGO CFD 14-1 SPCL	0 00	0 00	0 00	0 00	0 00	14,496 56
15720 PRD 1003 ALAMO WAY	97029 PRD 1003 ALAMO WAY 97029	0 00	0 00	0 00	0 00	0 00	14 93
15740 PRD 1005 EDEN VALLEY LAN	97033 PRD 1005 EDEN VALLEY 97033	121,145 00	3,777 10	6,221 52	9,998 62	111,146 38	7,263 27
15765 PRD 1008 CANTER 97038	97038 PRD 1008 CANTER 97038	21,995 00	3,938 03	1,388 03	5,326 06	16,668 94	3,668 54
15774 PRD 1000 ZN1010 ALPINE H	97042 PRD 1000 ALPINE HIGHLANDS ZN1	192,143 00	19,304 12	3,764 16	23,068 28	169,074 72	29,565 96
15775 PRD 1000 ZN1011 LA CUEST	97040 PRD 1011 LA CUESTA ZN1011	120,804 00	4,692 31	3,456 01	8,148 32	112,655 68	8,623 70
15776 PRD 1000 ZN1012 MILLAR 9	97041 PRD 1012 MILLAR ZN1012	104,801 00	11,162 94	7,077 69	18,240 63	86,560 37	6,671 46
15777 PRD 1013 SINGING TRAILS	97043 PRD 1013 SINGING TRAILS	85,160 00	6,155 88	7,039 27	13,195 15	71,964 85	8,351 91
15778 PRD 1014 LAVENDER PT LAN	97044 PRD 1014 LAVENDER PT LANE	41,558 00	3,399 11	4,000 00	7,399 11	34,158 89	4,614 66
15779 PRD 1015 LANDAVO DRIVE E	97045 PRD 1015 LANDAVO DRIVE ET AL	106,989 00	7,255 63	1,033 18	8,288 81	98,700 19	11,952 39
15780 PRD 1016 EL SERENO WAY	97046 PRD 1016 EL SERENO WAY	9,000 00	0 00	0 00	0 00	9,000 00	20,461 28
15781 PRD 1017 KALBAUGH-HALEY-	97047 PRD 1017 KALBAUGH-HALEY-TOUB	82,283 00	26,441 70	14,230 48	40,672 18	41,610 82	20,373 01
15850 SURVEY MONUMENT PRESRVAT	67250 DPW SURVEY REMONUMENT FD	175,000 00	0 00	15,000 00	15,000 00	160,000 00	57,240 00
15890 SPECIAL AVIATION	68355 BORREGO	20,000 00	10,000 00	10,000 00	20,000 00	0 00	
15890 SPECIAL AVIATION	68360 GILLESPIE	0 00	0 00	0 00	0 00	0 00	132 83
15890 SPECIAL AVIATION	68365 JACUMBA	20,000 00	10,000 00	10,000 00	20,000 00	0 00	
15890 SPECIAL AVIATION	68370 OCOTILLO	20,000 00	10,000 00	10,000 00	20,000 00	0 00	
15890 SPECIAL AVIATION	68385 FALLBROOK	20,000 00	10,000 00	10,000 00	20,000 00	0 00	
15910 COSD FISH AND GAME PROPA	52900 FISH AND GAME PROPAGATION	46,000 00	40,500 00	0 00	40,500 00	5,500 00	19,739 72
17050 CSAF REDEV OBLIG RET	97900 SUCCESSOR AGENCY	2,471,942 00	2,347,238 00	0 00	2,347,238 00	124,704 00	318,702 80
21000 PENSION OBLIGATION BONDS	72500 PENSION BOND OBLIG PMTS	81,495,400 00	81,417,107 90	0 00	81,417,107 90	78,292 10	52,494,229 28
21625 SANCAL2019 REV JUST FAC	96205 SANCAL2019 REV JUST FAC REF	0 00	1,956,696 96	0 00	1,956,696 96	(1,956,696 96)	1,910,420 91
21626 SANCAL2019 ADMIN JUST FA	96206 SANCAL2019 ADMIN JUST FAC REF	0 00	2,607 06	0 00	2,607 06	(2,607 06)	56 93
21627 SANCAL2019 DS JUSTICE FA	96207 SANCAL 2019 DEBT JUST FAC REF	0 00	1,937,250 00	0 00	1,937,250 00	(1,937,250 00)	1,937,250 00
21628 SANCAL2019 INV ERNG JST	96208 SANCAL2019 INV ERNG JST FC RE	0 00	36,713 79	0 00	36,713 79	(36,713 79)	20,100 09
21629 SANCAL2019 EXC ERNG JST	96209 SANCAL2019 EXC ERNG JST FC RE	0 00	2,398 84	0 00	2,398 84	(2,398 84)	44 99
21633 SANCAL2020 ADMIN WATERFR	96213 SANCAL2020 ADMIN WATERFRONT R	0 00	2,023 74	0 00	2,023 74	(2,023 74)	273 74
21634 SANCAL2020 DS WATERFRONT	96214 SANCAL2020 DS WATERFRONT REF	0 00	1,117,356 25	0 00	1,117,356 25	(1,117,356 25)	1,117,356 25
21635 SANCAL2020 INV ERNG WATE	96215 SANCAL2020 INV ERNG WATERFRON	0 00	0 00	0 00	0 00	0 00	19,100 96
21637 SANCAL2020 REV WATERFRON	96217 SANCAL2020 REV WATERFRONT REF	0 00	1,135,731 00	0 00	1,135,731 00	(1,135,731 00)	1,419,603 63
21638 SANCAL2020 ADMN CEDAR KT	96218 SANCAL2020 ADMN CEDAR KTTNR R	0 00	2,098 40	0 00	2,098 40	(2,098 40)	348 40

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21639 SANCAL2020 DS CEDAR KTTN	96219 SANCAL2020 DS CEDAR KTTNR REF	0 00	1,227,411 88	0 00	1,227,411 88	(1,227,411 88)	1,227,411 88
21640 SANCAL2020 INV ERNG CEDA	96220 SANCAL2020 INV ERNG CEDAR KTT	0 00	0 00	0 00	0 00	0 00	19,543 09
21641 SANCAL2020 REV CEDAR KTT	96221 SANCAL2020 REV CEDAR KTTNR RE	0 00	1,244,702 30	0 00	1,244,702 30	(1,244,702 30)	1,467,364 18
21651 SANCAL2021 YTC COPS BASE	96251 SANCAL2021 YTC COPS BASE RENT	0 00	2,065,192 48	0 00	2,065,192 48	(2,065,192 48)	3,151,470 13
21652 SANCAL2021 YTC COPS DEBT	96252 SANCAL2021 YTC COPS DEBT SVC	0 00	2,037,000 00	0 00	2,037,000 00	(2,037,000 00)	2,017,737 99
21653 SANCAL2021 YTC COPS ADMI	96253 SANCAL2021 YTC COPS ADMIN	0 00	1,970 80	0 00	1,970 80	(1,970 80)	220 80
21655 SANCAL2021 YTC COPS INV	96255 SANCAL2021 YTC COPS INV EARN	0 00	0 00	0 00	0 00	0 00	49,014 17
21656 SANCAL2021 YTC COPS EXC	96256 SANCAL2021 YTC COPS EXC EARN	0 00	0 00	0 00	0 00	0 00	100 84
21658 SANCAL 2023 CPH LAB PROJ	96258 SANCAL 2023 CPH LAB PROJECT	0 00	19,076,881 09	0 00	19,076,881 09	(19,076,881 09)	551,338 59
21659 SANCAL 2023 CPH LAB BASE	96259 SANCAL 2023 CPH LAB BASE RENT	0 00	1 17	0 00	1 17	(1 17)	848 06
21660 SANCAL 2023 CPH LAB DS F	96260 SANCAL 2023 CPH LAB DS FUND	0 00	4,022,750 00	0 00	4,022,750 00	(4,022,750 00)	4,022,750 00
21661 SANCAL 2023 CPH LAB ADMI	96261 SANCAL 2023 CPH LAB ADMIN FUN	0 00	3,250 00	0 00	3,250 00	(3,250 00)	455 50
21662 SANCAL 2023 CPH LAB CAP	96262 SANCAL 2023 CPH LAB CAP INT	0 00	4,022,748 83	0 00	4,022,748 83	(4,022,748 83)	273,384 94
21663 SANCAL 2023 CPH LAB INV	96263 SANCAL 2023 CPH LAB INV EARN	0 00	835 39	0 00	835 39	(835 39)	10 68
21666 SANCAL 2024 EDGEMOOR REF	96279 SANCAL 2024 EDGEMOOR REF BASE	0 00	6,470,517 07	0 00	6,470,517 07	(6,470,517 07)	7,136,296 25
21667 SANCAL 2024 EDGEMOOR REF	96280 SANCAL 2024 EDGEMOOR REF DS F	0 00	6,392,250 00	0 00	6,392,250 00	(6,392,250 00)	6,392,250 00
21668 SANCAL 2024 EDGEMOOR REF	96281 SANCAL 2024 EDGEMOOR REF ADMI	0 00	540 64	0 00	540 64	(540 64)	540 64
21670 SANCAL 2024 EDGEMOOR REF	96283 SANCAL 2024 EDGEMOOR REF INV	0 00	29,602 47	0 00	29,602 47	(29,602 47)	80,094 74
21672 SANCAL 2025 COC REF ADMI	96276 SANCAL 2025 COC REF ADMIN	0 00	33 79	0 00	33 79	(33 79)	20,033 79
21673 SANCAL 2025 COC REF BASE	96285 SANCAL 2025 COC REF BASE RENT	0 00	536,538 59	0 00	536,538 59	(536,538 59)	1,880,468 95
21674 SANCAL 2025 COC REF COI	96286 SANCAL 2025 COC REF COI FUND	0 00	458,726 77	0 00	458,726 77	(458,726 77)	458,726 77
21675 SANCAL 2025 COC REF DS F	96287 SANCAL 2025 COC REF DS FUND	0 00	61,523,280 28	0 00	61,523,280 28	(61,523,280 28)	61,523,280 28
21677 SANCAL 2025 COC REF INV	96289 SANCAL 2025 COC REF INV EARN	0 00	0 00	0 00	0 00	0 00	292,117 25
21680 SANCAL 2026 MULTI COI FU	96352 SANCAL 2026 MULTI COI FUND	0 00	645,907 92	0 00	645,907 92	(645,907 92)	682,930 65
21684 SANCAL 2026 MULTI MAJ MA	96356 SANCAL 2026 MULTI MAJ MAINT	0 00	0 00	0 00	0 00	0 00	7,535,430 00
21685 SANCAL 2026 MULTI CAP PR	96357 SANCAL 2026 MULTI CAP PROJECT	0 00	0 00	0 00	0 00	0 00	67,964,570 00
22350 TOBACCO SECRTZN CORP S R	96300 TOBACCO ASSET SECRTZN S/R	0 00	7,175,271 54	0 00	7,175,271 54	(7,175,271 54)	723,802 11
22351 TOBACCO COLLECTION AT S	96301 TOBACCO COLLECTION S/R	0 00	(179,781 96)	0 00	(179,781 96)	179,781 96	6,999,875 00
22370 06 TOBACCO SR DEBT SERV	96320 06 TOBACCO SR DEBT SERVICE	0 00	6,999,875 00	0 00	6,999,875 00	(6,999,875 00)	
22391 2019 TOB OPERATING	96341 2019 TOB OPERATING	0 00	179,767 06	0 00	179,767 06	(179,767 06)	
22392 2019 TOB OPERATING CONTI	96342 2019 TOB OPERATING CONTINGENC	0 00	14 90	0 00	14 90	(14 90)	
23210 CSAF GF DEBT SERVICE	96425 CSAF GF DEBT SERVICE	1,685,070 00	1,623,256 25	0 00	1,623,256 25	61,813 75	1,582,956 72
23211 CSAF GF INTEREST ACCT	96426 CSAF GF INTEREST ACCT	145,070 00	83,256 25	0 00	83,256 25	61,813 75	83,256 25
23212 CSAF GF PRINCIPAL ACCT	96427 CSAF GF PRINCIPAL ACCT	755,000 00	755,000 00	0 00	755,000 00	0 00	755,000 00
23213 CSAF GF DEBT SER RESERVE	96428 CSAF GF DEBT SER RESERVE	150,000 00	0 00	0 00	0 00	150,000 00	23,899 25
23214 CSAF GF TURBO REDEMPTION	96429 CSAF GF TURBO REDEMPTION	785,000 00	785,000 00	0 00	785,000 00	0 00	785,000 00
25011 SDRBA 2016 COC REVENUE	69001 SDRBA 2016 COC REVENUE	0 00	8,366,489 73	0 00	8,366,489 73	(8,366,489 73)	8,024,336 87
25012 SDRBA 2016 COC ADMIN	69002 SDRBA 2016 COC ADMIN	0 00	843 31	0 00	843 31	(843 31)	5 93
25014 SDRBA 2016 COC RESERVE	69004 SDRBA 2016 COC RESERVE	0 00	4,178,000 00	0 00	4,178,000 00	(4,178,000 00)	
25015 SDRBA 2016 COC INVESTMEN	69005 SDRBA 2016 COC INV EARNINGS	0 00	244,626 11	0 00	244,626 11	(244,626 11)	16,961 00
26000 CAPITAL OUTLAY FUND	7397C COFD7397 SANTA YSABEL NATURE	26,031 26	0 00	7,604 82	7,604 82	20,426 44	
26000 CAPITAL OUTLAY FUND	7468C COFD7468 RAMONA GRASSLANDS PH	148,584 03	27,707 69	73,671 40	101,379 09	45,204 94	25,263 02
26000 CAPITAL OUTLAY FUND	7494C COFD7494 LINDO LAKE IMPROVEME	437,820 88	62,965 29	124,860 11	187,825 40	249,995 48	
26000 CAPITAL OUTLAY FUND	7503C COFD7503 SAN LUIS REY LAND IM	114,590 67	0 00	0 00	0 00	114,590 67	
26000 CAPITAL OUTLAY FUND	7510C COFD7510 SOUTH COUNTY ANIMAL	24,282,742 28	9,603,772 57	13,944,349 88	23,548,122 45	734,619 83	9,560,751 79
26000 CAPITAL OUTLAY FUND	7511C COFD7511 SR76 MIDDLE PROJECT	205,510 48	0 00	13,636 75	13,636 75	191,873 73	
26000 CAPITAL OUTLAY FUND	7514C COFD7514 LAKESIDE EQUESTRIAN	292,290 64	41,315 72	13,760 80	55,076 52	237,214 12	41,075 18
26000 CAPITAL OUTLAY FUND	7526C COFD7526 PALOMAR MOUNTAIN FIR	190,602 98	163,761 29	11,869 00	175,630 29	14,972 69	157,786 16
26000 CAPITAL OUTLAY FUND	7530C COFD7530 FY17-18 PARKS PLAYGR	1,636,503 24	521,273 75	1,202,500 89	1,723,774 64	112,728 60	520,916 93
26000 CAPITAL OUTLAY FUND	7533C COFD7533 OTAY LAKES PARK SEWE	884,734 27	16,221 64	277,231 93	293,453 57	591,280 70	16,221 64
26000 CAPITAL OUTLAY FUND	7536C COFD7536 LAMAR PLAYGROUND SHA	78,904 51	0 00	7,625 21	7,625 21	71,279 30	

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
26000 CAPITAL OUTLAY FUND	7537C COFD7537 HILTON HEAD PLAYGROU	98,066.76	0.00	7,240.80	7,240.80	90,825.96	
26000 CAPITAL OUTLAY FUND	7538C COFD7538 FLINN SPRINGS PLAYGR	132,929.06	0.00	11,254.80	11,254.80	121,674.26	
26000 CAPITAL OUTLAY FUND	7539C COFD7539 STEELE CANYON PLAYGR	129,843.07	0.00	15,390.76	15,390.76	114,452.31	
26000 CAPITAL OUTLAY FUND	7543C COFD7543 COUNTY ADMINISTRATIO	37,874,470.75	12,000,643.60	22,756,018.71	34,756,660.31	3,117,810.44	9,516,129.30
26000 CAPITAL OUTLAY FUND	7549C COFD7549 SWEETWATER REG PK CO	4,397.84	0.00	0.00	0.00	4,397.84	
26000 CAPITAL OUTLAY FUND	7557C COFD7557 BORREGO SPRINGS SHAD	116,262.00	10,015.98	620.95	10,636.93	105,625.07	10,015.98
26000 CAPITAL OUTLAY FUND	7559C COFD7559 SLRRP MOOSA ACTIVE R	28,317,737.32	2,339,056.24	20,968,207.98	23,307,264.22	5,010,473.10	2,338,068.53
26000 CAPITAL OUTLAY FUND	7560C COFD7560 SLRRP DULINE ROAD AC	559,651.45	0.00	60,103.54	60,103.54	499,547.91	
26000 CAPITAL OUTLAY FUND	7561C COFD7561 ALPINE LOCAL PARK AC	17,500,416.22	19,550.38	569,164.10	588,714.48	16,911,701.74	19,550.38
26000 CAPITAL OUTLAY FUND	7562C COFD7562 SAN DIEGUITO PLAYGRO	83,912.88	0.00	0.00	0.00	83,912.88	
26000 CAPITAL OUTLAY FUND	7563C COFD7563 PATRIOT PARK PLAYGRO	83,469.61	0.00	0.00	0.00	83,469.61	
26000 CAPITAL OUTLAY FUND	7564C COFD7564 LIBERTY PARK PLAYGRO	83,923.67	0.00	0.00	0.00	83,923.67	
26000 CAPITAL OUTLAY FUND	7565C COFD7565 DOS PICOS PARK PLAYG	357,189.73	0.00	335,769.56	335,769.56	21,420.17	
26000 CAPITAL OUTLAY FUND	7566C COFD7566 HEISE PARK PLAYGROUN	271,890.39	119,993.58	146,635.28	266,628.84	5,261.55	119,993.58
26000 CAPITAL OUTLAY FUND	7567C COFD7567 SYCUAN KUMEYAAY VILA	2,922,628.40	3,438.28	479,726.63	483,164.91	2,439,463.49	3,438.28
26000 CAPITAL OUTLAY FUND	7568C COFD7568 STELZER PRK RANGER S	20,791.76	15,086.14	1,333.72	16,419.86	4,371.90	15,086.14
26000 CAPITAL OUTLAY FUND	7570C COFD7570 JESS MARTIN PARK WAT	3,566.75	0.00	0.00	0.00	3,566.75	
26000 CAPITAL OUTLAY FUND	7571C COFD7571 LINDO LAKE PHOTOVOLT	82,527.19	53,749.73	6,388.62	60,138.35	22,388.84	53,749.73
26000 CAPITAL OUTLAY FUND	7572C COFD7572 SYCAMORE CANYON TRAI	3,823,068.92	70,857.61	577,509.45	648,367.06	3,174,701.86	70,857.61
26000 CAPITAL OUTLAY FUND	7573C COFD7573 GUAJOME COUNTY PARK	49,942.48	18,517.20	2,864.44	21,381.64	28,560.84	18,517.20
26000 CAPITAL OUTLAY FUND	7574C COFD7574 SAGE HILL STAGING AR	591,284.94	43,331.65	124,196.05	167,527.70	423,757.24	43,331.65
26000 CAPITAL OUTLAY FUND	7575C COFD7575 OTAY LAKES PARK PRIM	750,000.00	0.00	0.00	0.00	750,000.00	
26000 CAPITAL OUTLAY FUND	7578C COFD7578 OLD IRONSIDE PARK VO	4,443.18	0.00	624.60	624.60	3,818.58	
26000 CAPITAL OUTLAY FUND	7634C COFD7634 MT WOODSON ACQ AND P	1,104,250.23	597,026.12	402,458.13	999,484.25	104,765.98	597,026.12
26000 CAPITAL OUTLAY FUND	7688C COFD7688 CALAVO PARK	17,751,662.23	3,182,091.25	13,928,606.44	17,110,697.69	640,964.54	3,177,899.00
26000 CAPITAL OUTLAY FUND	7706C COFD7706 JACUMBA FIRE STN 43	16,729,476.56	940,885.24	14,235,988.66	15,176,873.90	1,552,602.66	807,054.19
26000 CAPITAL OUTLAY FUND	7708C COFD7708 OVRP HERITAGE STAGIN	3,383,000.51	1,837.40	570,773.72	572,611.12	2,810,389.39	1,837.40
26000 CAPITAL OUTLAY FUND	7709C COFD7709 SR94 SAFE PASSAGE	825,407.96	3,898.73	28,303.76	32,202.49	793,205.47	3,898.73
26000 CAPITAL OUTLAY FUND	7710C COFD7710 LAKESIDE BSEBLL PK S	112,921.51	111,884.87	96.43	111,981.30	940.21	111,884.87
26000 CAPITAL OUTLAY FUND	7711C COFD7711 POTTS TRAILS	657,280.51	244,875.01	134,083.90	378,958.91	278,321.60	67,579.58
26000 CAPITAL OUTLAY FUND	7712C COFD7712 LONNY BREWER PARK LE	73,065.09	0.00	25,620.05	25,620.05	47,445.04	
26000 CAPITAL OUTLAY FUND	7713C COFD7713 OTAY LAKES COUNTY PK	1,000,000.00	0.00	0.00	0.00	1,000,000.00	
26000 CAPITAL OUTLAY FUND	7714C COFD7714 SANTA YSABEL EAST WE	939,012.67	17,973.96	159,015.32	176,989.28	762,023.39	17,973.96
26000 CAPITAL OUTLAY FUND	7715C COFD7715 SWEETWATER LP TRAIL	4,014,099.73	121,967.67	635,500.14	757,467.81	3,256,631.92	119,187.94
26000 CAPITAL OUTLAY FUND	7717C COFD7717 FALLBROOK LOCAL PARK	2,045,974.99	1,429,462.45	61,004.04	1,490,466.49	555,488.50	1,426,334.89
26000 CAPITAL OUTLAY FUND	7718C COFD7718 SAN DIEGUITO LOCAL P	4,505,622.00	0.00	0.00	0.00	4,505,622.00	
26000 CAPITAL OUTLAY FUND	7719C COFD7719 TWIN OAKS LOCAL PARK	691,790.19	0.00	0.00	0.00	691,790.19	
26000 CAPITAL OUTLAY FUND	7720C COFD7720 EUCALYPTUS CTY PARK	119,103.38	0.00	1,170.00	1,170.00	117,933.38	
26000 CAPITAL OUTLAY FUND	7721C COFD7721 GOODLAND ACR CTY PK	88,837.12	0.00	395.25	395.25	88,441.87	
26000 CAPITAL OUTLAY FUND	7722C COFD7722 PINE VALLEY CTY PK P	147,716.67	0.00	0.00	0.00	147,716.67	
26000 CAPITAL OUTLAY FUND	7723C COFD7723 STEELE CNYN CTY PK	164,549.53	0.00	0.00	0.00	164,549.53	
26000 CAPITAL OUTLAY FUND	7727C COFD7727 LINDO LAKE CTY PK PL	455,233.09	0.00	422,530.27	422,530.27	32,702.82	
26000 CAPITAL OUTLAY FUND	7728C COFD7728 DOS PICOS CTY PK SMA	228,496.88	0.00	213,010.84	213,010.84	15,486.04	
26000 CAPITAL OUTLAY FUND	7729C COFD7729 STEELE CNYN CTY PK P	257,500.14	0.00	233,995.00	233,995.00	23,505.14	
26000 CAPITAL OUTLAY FUND	7731C COFD7731 RICC HHSA FAM RESOUR	1,367,455.27	139,235.82	135,998.30	275,234.12	1,092,221.15	139,235.82
26000 CAPITAL OUTLAY FUND	7739C COFD7739 SWEETWATER SUMMIT RE	318,576.46	954.90	4,096.50	5,051.40	313,525.06	954.90
26000 CAPITAL OUTLAY FUND	7788C COFD7788 HERITAGE PARK BUILDI	9,171,658.01	221,407.04	433,724.30	655,131.34	8,516,526.67	254,102.19
26000 CAPITAL OUTLAY FUND	7789C COFD7789 VALLEY CENTER PARKS	37,258.87	36,821.75	170.89	36,992.64	266.23	36,821.75
26000 CAPITAL OUTLAY FUND	7790C COFD7790 BOULDER OAKS PRESERV	2,069,561.21	0.00	14,260.64	14,260.64	2,055,300.57	
26000 CAPITAL OUTLAY FUND	7791C COFD7791 SWEETWATER LANE COUN	1,228,836.01	1,964.73	52,389.54	54,354.27	1,174,481.74	1,964.73
26000 CAPITAL OUTLAY FUND	7792C COFD7792 SOUTH LANE PARK	347,164.23	36,933.65	93,563.99	130,497.64	216,666.59	36,933.65

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
26000 CAPITAL OUTLAY FUND	7796C COFD7796 HALL OF JUSTICE	12,657,820 69	3,279,443 54	2,542,835 75	5,822,279 29	6,835,541 40	1,847,157 63
26000 CAPITAL OUTLAY FUND	7805C COFD7805 EL MONTE RIVER VALLE	6,192,252 36	22,692 62	289,585 01	312,277 63	5,879,974 73	5,069 40
26000 CAPITAL OUTLAY FUND	7836C COFD7836 WATERFRONT PARK ACTI	152,352 46	0 00	0 00	0 00	152,352 46	
26000 CAPITAL OUTLAY FUND	7837C COFD7837 FELICITA COUNTY PARK	1,881,407 06	111,037 38	262,768 96	373,804 34	1,507,602 72	110,897 56
26000 CAPITAL OUTLAY FUND	7840C COFD7840 OVRP COMMUNITY GARDE	950,000 00	0 00	0 00	0 00	950,000 00	
26000 CAPITAL OUTLAY FUND	7841C COFD7841 DESCANSO FS 45 APPAR	134,756 81	0 00	0 00	0 00	134,756 81	
26000 CAPITAL OUTLAY FUND	7842C COFD7842 TJRV SMUGGLERS GULCH	8,737,133 73	265,260 93	727,984 94	993,265 87	7,743,867 86	184,874 07
26000 CAPITAL OUTLAY FUND	7847C COFD7847 LAMAR PARK PARKING L	41,005 09	163 73	0 00	163 73	40,841 36	163 73
26000 CAPITAL OUTLAY FUND	7848C COFD7848 MIRA MESA EPICENTRE	7,738,441 33	4,402,613 55	3,290,599 43	7,693,212 98	45,228 35	4,402,613 55
26000 CAPITAL OUTLAY FUND	7849C COFD7849 LOS PENASQUITOS CYN	1,607,641 25	40,829 55	232,241 48	273,071 03	1,334,570 22	40,829 55
26000 CAPITAL OUTLAY FUND	7893C COFD7893 FOOD ACCESS INITIATI	6,864 84	0 00	180 93	180 93	6,683 91	(44,177 77)
26000 CAPITAL OUTLAY FUND	7894C COFD7894 NCRC MAJOR SYSTEMS R	1,000,000 00	0 00	0 00	0 00	1,000,000 00	
26000 CAPITAL OUTLAY FUND	7895C COFD7895 TJRV SMUGGLERS GULCH	3,455,839 26	0 00	0 00	0 00	3,455,839 26	
26000 CAPITAL OUTLAY FUND	7908C COFD7908 LINDO LAKE IMPROVEME	21,478,524 83	149,579 55	1,025,823 83	1,175,403 38	20,303,121 45	69,206 39
26000 CAPITAL OUTLAY FUND	7909C COFD7909 SLRRP PRADO ACQUISIT	20,418 58	0 00	1,001 76	1,001 76	19,416 82	
26000 CAPITAL OUTLAY FUND	7910C COFD7910 SWEETWATER BIKE SKIL	1,949,866 26	407,075 61	743,897 35	1,150,972 96	798,893 30	400,849 78
26000 CAPITAL OUTLAY FUND	7911C COFD7911 TJRVP ACTIVE RECREAT	1,853,296 95	71,315 33	30,554 26	101,869 59	1,751,427 36	71,315 33
26000 CAPITAL OUTLAY FUND	7912C COFD7912 LAKESIDE SOCCER FIEL	322,780 32	0 00	0 00	0 00	322,780 32	
26000 CAPITAL OUTLAY FUND	7930C COFD7930 TIJUANA RIVER VALLEY	752,709 74	353,466 75	0 00	353,466 75	399,242 99	163,954 83
26000 CAPITAL OUTLAY FUND	7966C COFD7966 EOC AND SHF COMMUNIC	282 73	0 00	0 00	0 00	282 73	
26000 CAPITAL OUTLAY FUND	7967C COFD7967 STOWE TRAIL ACQUISIT	4,403,750 31	54,621 79	60,217 87	115,039 66	4,288,710 65	54,283 11
26000 CAPITAL OUTLAY FUND	7968C COFD7968 SANTA MARIA CREEK GR	765,184 77	15,711 20	139,269 10	154,980 30	610,214 47	15,711 20
26000 CAPITAL OUTLAY FUND	7969C COFD7969 HIDDEN MEADOWS PARK	2,000,000 00	0 00	0 00	0 00	2,000,000 00	
26000 CAPITAL OUTLAY FUND	7970C COFD7970 CASA DE ORO LIBRARY	2,232,683 43	12,459 94	305,852 87	318,312 81	1,914,370 62	12,459 94
26000 CAPITAL OUTLAY FUND	7983C COFD7983 BUTTERFIELD RANCH AC	1,000,500 00	0 00	0 00	0 00	1,000,500 00	
26000 CAPITAL OUTLAY FUND	7993C COFD7993 DICTIONARY HILLS	768,367 32	41,289 46	93,674 42	134,963 88	633,403 44	39,577 63
26000 CAPITAL OUTLAY FUND	7994C COFD7994 ENCINITAS LANDFILL P	1,000,000 00	0 00	0 00	0 00	1,000,000 00	
26000 CAPITAL OUTLAY FUND	7A44C COFD7A44 TJ RIVER VALLEY SPOO	1,681,820 92	333,174 11	1,332,257 38	1,665,431 49	16,389 43	284,986 02
26000 CAPITAL OUTLAY FUND	7A53C COFD7A53 JESS MARTIN CNTY PK	416,342 00	9,830 59	46,974 61	56,805 20	359,536 80	9,830 59
26000 CAPITAL OUTLAY FUND	7A54C COFD7A54 TJ RIVER VALLEY REPI	2,350,000 00	0 00	0 00	0 00	2,350,000 00	
26005 MAJOR MAINT CAPITAL OUTL	7598D MMCOF7598 SDC PSYC HOSPTL HVA	680,751 19	311,753 74	113,139 09	424,892 83	255,858 36	311,753 74
26005 MAJOR MAINT CAPITAL OUTL	7627D MMCOF7627 VISTA DETENTION FAC	239,102 59	0 00	0 00	0 00	239,102 59	
26005 MAJOR MAINT CAPITAL OUTL	7642D MMCOF7642 GBDF REPLC SECURITY	18,763,345 00	736,514 90	17,277,027 81	18,013,542 71	749,802 29	689,921 53
26005 MAJOR MAINT CAPITAL OUTL	7662D MMCOF7662 ENCINITAS 24/7 LIBR	0 00	(13,807 76)	13,807 76	0 00	0 00	
26005 MAJOR MAINT CAPITAL OUTL	7686D MMCOF7686 RIDGEHAVEN SHERIFF	5,654,372 34	3,921,173 38	1,475,699 19	5,396,872 57	257,499 77	3,897,379 49
26005 MAJOR MAINT CAPITAL OUTL	7699D MMCOF7699 LINDO LAKE PLAYGROU	317,830 03	0 00	301,363 38	301,363 38	16,466 65	
26005 MAJOR MAINT CAPITAL OUTL	7761D MMCOF7761 SAN PASQUAL ACADEMY	18,385 95	0 00	0 00	0 00	18,385 95	
26005 MAJOR MAINT CAPITAL OUTL	7771D MMCOF7771 POTRERO PARK BACKUP	203,758 99	11,835 33	145,389 76	157,225 11	46,533 88	11,835 33
26005 MAJOR MAINT CAPITAL OUTL	7772D MMCOF7772 WILDERNESS GARDEN P	240,930 92	0 00	45,569 96	45,569 96	195,360 96	
26005 MAJOR MAINT CAPITAL OUTL	7780D MMCOF7780 RIDGEHAVEN NEW GENE	182,039 46	179,625 19	1,000 00	180,625 19	1,414 27	174,858 09
26005 MAJOR MAINT CAPITAL OUTL	7784D MMCOF7784 SBRC ESCALATOR AND	860,694 33	1,395 00	206,399 68	207,794 68	672,899 65	1,395 00
26005 MAJOR MAINT CAPITAL OUTL	7808D MMCOF7808 EMJDF GENERATOR REP	1,039,926 36	2,145 19	0 00	2,145 19	1,037,781 17	2,145 19
26005 MAJOR MAINT CAPITAL OUTL	7817D MMCOF7817 JESS MARTIN PARK WA	8,868 12	0 00	0 00	0 00	8,868 12	
26005 MAJOR MAINT CAPITAL OUTL	7819D MMCOF7819 VALLECITOS PARK GEN	5,593 22	(6,796 52)	4,748 97	(2,047 55)	7,640 77	(6,796 52)
26005 MAJOR MAINT CAPITAL OUTL	7823D MMCOF7823 EMRF CPC REMODEL	1,482,478 77	85,687 75	67,093 40	152,781 15	1,329,697 62	84,019 27
26005 MAJOR MAINT CAPITAL OUTL	7825D MMCOF7825 VDF RECREATION YARD	64,048 47	20,398 11	2,350 00	22,746 11	41,302 36	20,396 11
26005 MAJOR MAINT CAPITAL OUTL	7826D MMCOF7826 RSD SHERIFF AIR HAN	50,718 73	0 00	0 00	0 00	50,718 73	
26005 MAJOR MAINT CAPITAL OUTL	7827D MMCOF7827 SDCJ SEC N EMRGNCY	24,867,188 48	134,901 38	1,304,710 32	1,439,611 70	23,427,576 78	132,994 54
26005 MAJOR MAINT CAPITAL OUTL	7829D MMCOF7829 GBDF ROCK SALLY POR	3,682,178 85	865,022 10	2,519,784 99	3,384,807 09	297,371 76	862,161 86
26005 MAJOR MAINT CAPITAL OUTL	7831D MMCOF7831 MENTAL HEALTH SERVI	57,338 13	0 00	0 00	0 00	57,338 13	
26005 MAJOR MAINT CAPITAL OUTL	7833D MMCOF7833 MV FRC TI ELIGIBILI	452,709 15	0 00	12,843 44	12,843 44	439,865 71	

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26005 MAJOR MAINT CAPITAL OUTL	7835D MMCOF7835 SR LWC NATIONAL CIT	227,455 49	8,200 04	0 00	8,200 04	219,255 45	8,200 04
26005 MAJOR MAINT CAPITAL OUTL	7846D MMCOF7846 SOUTH REGION FRC LO	42,021 68	53 71	0 00	53 71	41,967 97	53 71
26005 MAJOR MAINT CAPITAL OUTL	7855D MMCOF7855 TOWN CENTER MANOR C	357,832 08	(26,658 23)	4,835 78	(21,822 45)	379,654 53	(26,658 23)
26005 MAJOR MAINT CAPITAL OUTL	7858D MMCOF7858 EDGEMR CEIL TILES D	2,567,062 65	24,881 82	922,225 57	947,107 39	1,619,955 26	2,860 26
26005 MAJOR MAINT CAPITAL OUTL	7859D MMCOF7859 EAST CTY MENTAL HEA	106,820 95	8,166 35	0 00	8,166 35	98,654 60	8,166 35
26005 MAJOR MAINT CAPITAL OUTL	7865D MMCOF7865 NORTH CENTRAL MHC W	1,522,652 96	0 00	0 00	0 00	1,522,652 96	
26005 MAJOR MAINT CAPITAL OUTL	7866D MMCOF7866 HHSA SEVILLE PLZ RE	181,310 62	0 00	0 00	0 00	181,310 62	
26005 MAJOR MAINT CAPITAL OUTL	7867D MMCOF7867 MILLS OFFCE RECONFi	286,959 32	(137 65)	0 00	(137 65)	287,096 97	(137 65)
26005 MAJOR MAINT CAPITAL OUTL	7869D MMCOF7869 FALLBROOK FRC SECUR	59,334 92	13,886 64	13,455 47	27,342 11	31,992 81	13,886 64
26005 MAJOR MAINT CAPITAL OUTL	7870D MMCOF7870 CITY HEIGHTS CCWS O	241,606 10	224,260 78	7,102 37	231,363 15	10,242 95	224,260 78
26005 MAJOR MAINT CAPITAL OUTL	7874D MMCOF7874 JULIAN LIBRARY HVAC	855,469 96	666,556 39	79,403 22	745,959 61	109,510 35	666,556 39
26005 MAJOR MAINT CAPITAL OUTL	7878D MMCOF7878 SWEETWATER BALL FIE	548,346 46	0 00	1,000 00	1,000 00	547,346 46	
26005 MAJOR MAINT CAPITAL OUTL	7881D MMCOF7881 GUAJOME PARK GATE A	10,620 44	0 00	2,656 03	2,656 03	7,964 41	
26005 MAJOR MAINT CAPITAL OUTL	7882D MMCOF7882 FALLBROOK LIBRARY Z	877,003 44	144,311 43	580,511 90	724,823 33	152,180 11	140,248 89
26005 MAJOR MAINT CAPITAL OUTL	7887D MMCOF7887 JAMUL FIRE STN 36 P	2,383 50	2,383 50	0 00	2,383 50	0 00	2,383 50
26005 MAJOR MAINT CAPITAL OUTL	7890D MMCOF7890 EMJDF EXT PNT WTR H	53,343 67	953 42	7,542 39	8,495 81	44,847 86	953 42
26005 MAJOR MAINT CAPITAL OUTL	7898D MMCOF7898 LCDF WTR HTR AND SW	2,261,356 43	0 00	37,921 89	37,921 89	2,223,434 54	
26005 MAJOR MAINT CAPITAL OUTL	7899D MMCOF7899 BRRGO SPRG SHF OFC	113,032 32	30,312 56	10,356 09	40,670 65	72,361 67	30,312 56
26005 MAJOR MAINT CAPITAL OUTL	7900D MMCOF7900 SD FIRE ARMS TRNING	136,120 58	127,343 85	4,277 47	131,621 32	6,499 26	127,343 85
26005 MAJOR MAINT CAPITAL OUTL	7904D MMCOF7904 ROCK MOUNTAIN HOUSE	136,319 42	844 55	0 00	844 55	135,474 87	844 55
26005 MAJOR MAINT CAPITAL OUTL	7905D MMCOF7905 PINE VLY SHF SBSTN	5,963 08	0 00	0 00	0 00	5,963 08	
26005 MAJOR MAINT CAPITAL OUTL	7914D MMCOF7914 NEW SPC FOR OFC OF	65,549 66	0 00	0 00	0 00	65,549 66	
26005 MAJOR MAINT CAPITAL OUTL	7916D MMCOF7916 HHS VOASW BEHAVIORA	21,353,242 03	11,507,830 07	7,980,150 32	19,487,980 39	1,865,261 64	11,504,989 37
26005 MAJOR MAINT CAPITAL OUTL	7917D MMCOF7917 EDGEMOOR DISHWASHER	179,580 55	0 00	0 00	0 00	179,580 55	
26005 MAJOR MAINT CAPITAL OUTL	7918D MMCOF7918 PHPR WAREHOUS TENAN	371,132 89	69,924 43	250,514 34	320,438 77	50,694 12	69,924 43
26005 MAJOR MAINT CAPITAL OUTL	7919D MMCOF7919 SRLWC PUBLIC HEALTH	98,176 94	0 00	0 00	0 00	98,176 94	
26005 MAJOR MAINT CAPITAL OUTL	7922D MMCOF7922 EMJDF INTERCOM SYST	2,118,401 52	0 00	0 00	0 00	2,118,401 52	
26005 MAJOR MAINT CAPITAL OUTL	7925D MMCOF7925 VISTA DETENTN FACIL	20,187,782 90	104,992 56	658,008 94	763,001 50	19,424,781 40	59,066 02
26005 MAJOR MAINT CAPITAL OUTL	7926D MMCOF7926 MAGNOLIA SAFE PARKI	863,183 26	567,877 44	8,148 90	576,026 34	287,156 92	567,877 44
26005 MAJOR MAINT CAPITAL OUTL	7927D MMCOF7927 BANCROFT SAFE PARKI	170,791 88	65,918 78	0 00	65,918 78	104,873 10	65,918 78
26005 MAJOR MAINT CAPITAL OUTL	7928D MMCOF7928 RAMONA ROAD STATION	336,085 01	715 05	15,695 57	16,410 62	319,674 39	715 05
26005 MAJOR MAINT CAPITAL OUTL	7929D MMCOF7929 SAN MARCOS ROAD STA	340,207 08	715 05	14,062 01	14,777 06	325,430 02	715 05
26005 MAJOR MAINT CAPITAL OUTL	7931D MMCOF7931 CAC WATERFRONT PARK	275,180 00	41,616 36	222,491 41	264,107 77	11,072 23	37,339 13
26005 MAJOR MAINT CAPITAL OUTL	7937D MMCOF7937 4S RANCH LIB HVAC R	485,196 12	42,640 59	296,711 77	339,352 36	145,843 76	39,780 35
26005 MAJOR MAINT CAPITAL OUTL	7940D MMCOF7940 LAKE MORENA DOCK RE	293,535 49	4,210 62	58,626 67	62,837 29	230,698 20	4,210 62
26005 MAJOR MAINT CAPITAL OUTL	7941D MMCOF7941 LAKE MORENA PLAYGRO	86,348 56	0 00	834 26	834 26	85,514 30	
26005 MAJOR MAINT CAPITAL OUTL	7943D MMCOF7943 CACTUS PARK REFURBI	1,771,965 27	1,318,147 78	357,613 17	1,675,760 95	96,204 32	1,316,956 03
26005 MAJOR MAINT CAPITAL OUTL	7944D MMCOF7944 CACTUS PARK RESTROO	2,120,253 49	824,608 92	405,429 31	1,230,038 23	890,215 26	824,608 92
26005 MAJOR MAINT CAPITAL OUTL	7946D MMCOF7946 STELZER PARK TRAIL	13,503 05	0 00	0 00	0 00	13,503 05	
26005 MAJOR MAINT CAPITAL OUTL	7947D MMCOF7947 AGUA CALIENTE PARK	576,261 94	85,172 88	338,910 52	424,083 40	152,178 54	85,172 88
26005 MAJOR MAINT CAPITAL OUTL	7948D MMCOF7948 AGUA CALIENTE PARK	285,000 00	4,889 47	232,571 74	237,461 21	47,538 79	4,889 47
26005 MAJOR MAINT CAPITAL OUTL	7949D MMCOF7949 SPRING VALLEY GYM H	(530 65)	(530 65)	0 00	(530 65)	0 00	(530 65)
26005 MAJOR MAINT CAPITAL OUTL	7950D MMCOF7950 JULIAN FS 56 EXT WO	304,953 19	87,216 95	133,423 80	220,640 75	84,312 44	86,527 40
26005 MAJOR MAINT CAPITAL OUTL	7952D MMCOF7952 DEERHORN FS 37 STO	302,673 08	87,480 81	199,684 29	287,165 10	15,507 98	87,242 46
26005 MAJOR MAINT CAPITAL OUTL	7953D MMCOF7953 LAKE MORENA FS 42 E	309,562 88	87,004 11	217,344 50	304,348 61	5,214 27	86,765 76
26005 MAJOR MAINT CAPITAL OUTL	7954D MMCOF7954 INTERMOUNTAIN FS 85	59,437 59	8,580 71	11,473 29	20,054 00	39,383 59	8,342 36
26005 MAJOR MAINT CAPITAL OUTL	7955D MMCOF7955 RANCHITA FS 58 EXT	304,458 46	87,242 46	183,980 19	271,222 65	33,235 81	87,004 11
26005 MAJOR MAINT CAPITAL OUTL	7959D MMCOF7959 EMJDF IBR DELIVERY	530,878 61	294,684 66	60,598 04	355,282 70	175,595 91	294,684 66
26005 MAJOR MAINT CAPITAL OUTL	7960D MMCOF7960 ALPINE SHERIFF STAT	22,582 80	331 10	0 00	331 10	22,251 70	331 10
26005 MAJOR MAINT CAPITAL OUTL	7961D MMCOF7961 EO MESA REG FIREARM	11,102 83	464 50	4,817 72	5,282 22	5,820 61	464 50
26005 MAJOR MAINT CAPITAL OUTL	7965D MMCOF7965 ASTREA SHF AVIATION	64,685 60	55,655 22	0 00	55,655 22	9,030 38	55,655 22

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date 06-MAR-2026 09:21:27

COSD

Current Period FEB-26

Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
26005 MAJOR MAINT CAPITAL OUTL	7976D MMCOF7976 AWM HAZARD WAY EV C	407,737.32	311,919.98	0.00	311,919.98	95,817.34	311,919.98
26005 MAJOR MAINT CAPITAL OUTL	7978D MMCOF7978 EMDF ELECTRIC VEHIC	1,011,217.76	713,144.74	100,285.60	813,430.34	197,787.42	711,720.03
26005 MAJOR MAINT CAPITAL OUTL	7979D MMCOF7979 SAN MARCOS OFFICES	239,088.70	34,254.59	161,295.86	195,550.45	43,538.25	31,156.00
26005 MAJOR MAINT CAPITAL OUTL	7980D MMCOF7980 SOUTH LOT LINE COC	320,627.72	218,663.86	3,000.00	221,663.86	98,963.86	218,663.86
26005 MAJOR MAINT CAPITAL OUTL	7981D MMCOF7981 CRASH GOLDEN HILL H	906,254.96	119,244.93	90,895.78	210,140.71	696,114.25	119,244.93
26005 MAJOR MAINT CAPITAL OUTL	7986D MMCOF7986 HARBISON CANYON FS	397,291.60	86,527.41	299,558.93	386,086.34	11,205.26	86,289.06
26005 MAJOR MAINT CAPITAL OUTL	7987D MMCOF7987 POLINSKY REPAIRS PH	4,186,265.89	59,744.42	3,560,154.62	3,619,899.04	566,366.85	58,075.94
26005 MAJOR MAINT CAPITAL OUTL	7988D MMCOF7988 DPW WSTWTR STE LIGH	1,001.56	0.00	0.00	0.00	1,001.56	
26005 MAJOR MAINT CAPITAL OUTL	7989D MMCOF7989 EL CAJON FRC EV CHA	196,987.64	86,085.94	14,098.02	102,183.96	94,803.68	86,085.94
26005 MAJOR MAINT CAPITAL OUTL	7990D MMCOF7990 EDGEMOOR SNF EV CHA	196,736.61	87,717.32	20,534.85	108,252.17	88,484.44	87,717.32
26005 MAJOR MAINT CAPITAL OUTL	7998D MMCOF7998 ENERGY MEASURES IMP	827,091.07	73,676.41	450,829.44	524,705.85	302,385.22	3,186.21
26005 MAJOR MAINT CAPITAL OUTL	7999D MMCOF7999 EV ROADMAP FOR VARI	523,238.93	0.00	2,100.00	2,100.00	521,138.93	
26005 MAJOR MAINT CAPITAL OUTL	7A02D MMCOF7A02 SOUTH REGION PUBLIC	494,979.45	0.00	52,716.35	52,716.35	442,263.10	
26005 MAJOR MAINT CAPITAL OUTL	7A03D MMCOF7A03 VISTA LIBRARY SERVI	77,814.10	4,972.59	69,969.10	74,941.69	2,872.41	4,972.59
26005 MAJOR MAINT CAPITAL OUTL	7A04D MMCOF7A04 SWTWTR REG PARK ELE	534,673.30	329,937.20	138,980.88	468,918.08	65,755.22	329,937.20
26005 MAJOR MAINT CAPITAL OUTL	7A11D MMCOF7A11 DOS PICOS CAMPGROUN	565,568.34	395,082.37	133,083.44	528,165.81	37,402.53	393,652.24
26005 MAJOR MAINT CAPITAL OUTL	7A12D MMCOF7A12 DOS PICOS RESTRM UP	573,361.77	16,326.66	521,143.21	537,469.87	35,891.90	16,326.66
26005 MAJOR MAINT CAPITAL OUTL	7A14D MMCOF7A14 WILLIAM HEISE PARK	196,987.64	0.00	5,000.00	5,000.00	191,987.64	
26005 MAJOR MAINT CAPITAL OUTL	7A15D MMCOF7A15 POTRERO PARK RESTRO	434,218.83	660.94	52,930.40	53,591.34	380,627.49	660.94
26005 MAJOR MAINT CAPITAL OUTL	7A21D MMCOF7A21 GOODLAND ACRES PARK	12,854.28	9,869.70	0.00	9,869.70	2,984.58	9,869.70
26005 MAJOR MAINT CAPITAL OUTL	7A23D MMCOF7A23 4S RANCH SPORTS PRK	483,654.25	471,701.21	0.00	471,701.21	11,953.04	471,701.21
26005 MAJOR MAINT CAPITAL OUTL	7A26D MMCOF7A26 LOUIS STELZER COUNT	500,000.00	11,102.10	13,897.90	25,000.00	475,000.00	11,102.10
26005 MAJOR MAINT CAPITAL OUTL	7A27D MMCOF7A27 DPR ADA ACCESSIBILI	955,000.00	0.00	0.00	0.00	955,000.00	
26005 MAJOR MAINT CAPITAL OUTL	7A29D MMCOF7A29 SHELTER VALLEY FS 6	293,072.86	103,405.50	183,034.31	286,439.81	6,633.05	103,167.15
26005 MAJOR MAINT CAPITAL OUTL	7A30D MMCOF7A30 EMJDF IMPROVEMENTS	5,009,169.88	523,728.48	956,119.92	1,480,048.40	3,529,121.48	523,092.30
26005 MAJOR MAINT CAPITAL OUTL	7A31D MMCOF7A31 FALLBROOK SUBSTATIO	727,084.59	267,477.60	10,949.27	278,426.87	448,657.82	267,477.60
26005 MAJOR MAINT CAPITAL OUTL	7A33D MMCOF7A33 NCRC VISTA CCTV UPG	248,506.48	106,312.78	120,499.18	226,811.96	21,694.52	106,312.78
26005 MAJOR MAINT CAPITAL OUTL	7A34D MMCOF7A34 SDCJ ADA UPGRADE PH	4,500,000.00	609,629.19	2,258,583.97	3,068,213.16	1,431,786.84	803,670.36
26005 MAJOR MAINT CAPITAL OUTL	7A35D MMCOF7A35 VALLEY CENTER SUBST	28,932.01	14,042.47	2,510.30	16,552.77	12,379.24	14,042.47
26005 MAJOR MAINT CAPITAL OUTL	7A36D MMCOF7A36 SHERIFFS HQ SITE BO	91,983.93	36,697.82	3,361.74	40,059.56	51,924.37	36,697.82
26005 MAJOR MAINT CAPITAL OUTL	7A37D MMCOF7A37 MIRAMAR K9 FENCING	81,516.62	78,706.48	0.00	78,706.48	2,810.14	78,706.48
26005 MAJOR MAINT CAPITAL OUTL	7A38D MMCOF7A38 RANCHITA SUBSTATION	67,751.55	6,316.36	1,685.19	8,001.55	59,750.00	6,316.36
26005 MAJOR MAINT CAPITAL OUTL	7A39D MMCOF7A39 COC 5580 HVAC EQUIP	985,440.36	12,871.16	267,562.20	280,433.36	705,007.00	11,441.03
26005 MAJOR MAINT CAPITAL OUTL	7A40D MMCOF7A40 LCDRF ADA UPGRADE	10,372,710.71	404,576.42	385,072.33	789,648.75	9,583,061.96	284,891.08
26005 MAJOR MAINT CAPITAL OUTL	7A41D MMCOF7A41 SDCPH PHARMACY RELO	1,814,576.97	31,882.39	193,174.81	225,057.20	1,589,519.77	31,882.39
26005 MAJOR MAINT CAPITAL OUTL	7A42D MMCOF7A42 EAST COUNTY REG CTR	523,135.73	50,306.29	0.00	50,306.29	472,829.44	50,306.29
26005 MAJOR MAINT CAPITAL OUTL	7A43D MMCOF7A43 EMJDF UPGRADE CCTV	2,196,160.65	1,731,888.86	124,200.53	1,856,089.39	340,071.26	1,726,432.71
26005 MAJOR MAINT CAPITAL OUTL	7A45D MMCOF7A45 TROY SLEEPING CABIN	10,062,500.74	206,605.52	9,615,451.75	9,824,057.27	238,443.47	182,905.69
26005 MAJOR MAINT CAPITAL OUTL	7A46D MMCOF7A46 EL CAJON FRC CANOPY	469,843.66	68,679.18	25,558.78	94,237.96	375,605.70	68,679.18
26005 MAJOR MAINT CAPITAL OUTL	7A47D MMCOF7A47 EAST COUNTY REGIONA	473,374.91	50,776.64	30,243.72	81,020.36	392,354.55	49,823.24
26005 MAJOR MAINT CAPITAL OUTL	7A48D MMCOF7A48 NORTH COUNTY ANIMAL	770,467.22	332,686.95	383,870.10	716,757.05	53,710.17	326,068.58
26005 MAJOR MAINT CAPITAL OUTL	7A50D MMCOF7A50 REPLACE HVAC UNITS	1,497,503.09	111,190.94	643,339.85	754,530.79	742,972.30	110,318.98
26005 MAJOR MAINT CAPITAL OUTL	7A51D MMCOF7A51 HOJ PARKING LOT GAT	337,251.19	269,499.68	36,344.15	305,843.83	31,407.36	269,499.68
26005 MAJOR MAINT CAPITAL OUTL	7A58D MMCOF7A58 RANCHO SD LIBRARY E	100,000.00	8,103.91	20,498.09	28,602.00	71,398.00	7,627.21
26005 MAJOR MAINT CAPITAL OUTL	7A59D MMCOF7A59 SBRC SECURITY SYSTE	1,000,000.00	0.00	69,598.20	69,598.20	930,401.80	
26005 MAJOR MAINT CAPITAL OUTL	7A60D MMCOF7A60 EMRF CAMERAS SYSTEM	6,800,000.00	0.00	0.00	0.00	6,800,000.00	
26005 MAJOR MAINT CAPITAL OUTL	7A61D MMCOF7A61 RMDF WATER PRFING K	700,000.00	0.00	0.00	0.00	700,000.00	
26005 MAJOR MAINT CAPITAL OUTL	7A62D MMCOF7A62 COUNTY EV FAST CHAR	2,350,000.00	0.00	0.00	0.00	2,350,000.00	
26005 MAJOR MAINT CAPITAL OUTL	7A63D MMCOF7A63 LAS COLINAS DETENTI	500,000.00	60,323.46	130,660.66	190,984.12	309,015.88	59,370.04
26005 MAJOR MAINT CAPITAL OUTL	7A64D MMCOF7A64 GILLESPIE FIELD AIR	500,000.00	0.00	0.00	0.00	500,000.00	
26005 MAJOR MAINT CAPITAL OUTL	7A65D MMCOF7A65 LEMON GROVE FRC SEC	200,000.00	11,114.44	182,239.28	193,353.72	6,646.28	9,207.60

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date 06-MAR-2026 09 21 27

COSD

Current Period FEB-26

Currency USD
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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
26015 CAPITAL MSCP ACQUISITION	7312M KA9500 MULTI-SPECIES CNSRVTN	16,989,050 39	449,510 72	861,787 77	1,311,298 49	15,677,751 90	423,711 85
26025 COUNTY HEALTH COMPLEX	7529H COHC7529 SOUTHEAST SAN DIEGO	2,920,168 32	840,080 43	380,352 85	1,220,433 28	1,699,734 94	813,803 38
26025 COUNTY HEALTH COMPLEX	7750H COHC7750 TRI CITY HEALTH DIST	1,468,538 62	820,549 04	70,004 87	890,553 91	577,984 71	841,393 77
26025 COUNTY HEALTH COMPLEX	7798H COHC7798 CENTRAL REGION COMMU	7,189,811 67	49,702 84	426,214 58	466,917 42	6,722,894 25	40,279 84
26025 COUNTY HEALTH COMPLEX	7799H COHC7799 EDGEMOOR PSYCHIATRIC	22,735,846 69	3,073,477 15	18,412,107 16	21,485,584 31	1,250,262 38	1,669,557 40
26025 COUNTY HEALTH COMPLEX	7843H COHC7843 EAST REGION CSU AND	13,676,049 06	8,638,135 00	3,475,857 59	12,113,992 59	1,562,056 47	6,623,479 64
26025 COUNTY HEALTH COMPLEX	7844H COHC7844 COUNTY PUBLIC HEALTH	16,418,595 44	8,239,435 94	3,356,462 29	11,595,898 23	4,822,697 21	6,397,319 21
26025 COUNTY HEALTH COMPLEX	7920H COHC7920 SAN DIEGO COUNTY PSY	28,496,006 37	395,619 78	1,303,866 66	1,699,486 44	26,796,519 93	323,455 63
26025 COUNTY HEALTH COMPLEX	7921H COHC7921 E REGION COMMUNITY B	863,436 69	0 00	42,607 70	42,607 70	820,829 19	
26025 COUNTY HEALTH COMPLEX	7A55H COHC7A55 CHILDRENS CRISIS RES	10,328,856 00	208,890 32	562,176 37	771,066 69	9,557,789 31	153,739 63
26050 JUSTICE FACILITY CONST	7497J JFCF7497 REGIONAL COMMUNICATI	3,288,361 40	19,958 83	790,053 60	810,012 43	2,478,348 97	19,958 83
26050 JUSTICE FACILITY CONST	7521J JFCF7521 SAN DIEGO JUVENILE J	1,033,143 74	511,600 05	110,356 72	621,956 77	411,186 97	511,600 05
26050 JUSTICE FACILITY CONST	7971J JFCF7971 RAMONA SHERIFF STATI	9,606,116 84	1,606,906 15	4,217,563 84	6,024,469 99	3,581,646 85	1,611,959 66
26050 JUSTICE FACILITY CONST	7972J JFCF7972 VISTA DETENTION FACI	1,233,245 66	291,401 68	474,828 61	766,030 29	467,215 37	288,766 01
26050 JUSTICE FACILITY CONST	7995J JFCF7995 RAMONA FIRE STATION	159,936 22	0 00	75,896 38	75,896 38	84,039 84	
26050 JUSTICE FACILITY CONST	7996J JFCF7996 SAN DIEGO COUNTY FIR	1,633,130 13	90,687 08	58,923 64	149,610 72	1,483,519 41	90,687 08
26050 JUSTICE FACILITY CONST	7A56J JFCF7A56 PROB YOUTH LESS REST	700,000 00	3,714 23	46,285 77	50,000 00	650,000 00	106 03
26075 LIBRARY PROJ CAPITAL OUT	7505L COLIB7505 CASA DE ORO LIBRARY	16,085,939 52	10,060,900 12	4,805,392 18	14,866,292 30	1,219,647 22	10,052,122 03
26075 LIBRARY PROJ CAPITAL OUT	7509L COLIB7509 4S RANCH LIBRARY EX	3,765,183 12	10,436 66	1,295,333 51	1,305,770 17	2,459,412 95	9,985 46
26075 LIBRARY PROJ CAPITAL OUT	7580L COLIB7580 JULIAN LIBRARY COMM	615,119 25	0 00	130,429 44	130,429 44	484,689 81	
26075 LIBRARY PROJ CAPITAL OUT	7845L COLIB7845 EL CAJON BRANCH LIB	255,707 31	5,051 53	198,791 70	203,843 23	51,864 08	5,051 53
26125 EDGEMOOR DEVELOPMENT	75800 EDGEMOOR DEVELOPMENT FUND	7,270,005 00	7,144,477 75	266,541 22	7,411,018 97	(141,013 97)	5,534,478 91
28075 CSAF USDRIP	96530 CSAF USDRIP	550,000 00	551,258 38	0 00	551,258 38	(1,258 38)	550,437 24
28076 CSAF GF IMPROVEMENT	96532 CSAF GF IMPROVEMENT	0 00	0 00	0 00	0 00	0 00	7 20
28078 CSAF GF SRF	96534 CSAF GF SPECIAL REV FUND	1,685,070 00	1,580,366 00	0 00	1,580,366 00	104,704 00	1,582,833 90
28079 CSAF GF ADMIN	96535 CSAF GF ADMIN	216,872 00	216,872 00	0 00	216,872 00	0 00	216,867 17
28080 CSAF GILLESPIE HOUSING	96536 CSAF GILLESPIE HOUSING	0 00	0 00	0 00	0 00	0 00	6 61
28081 CSAF USDRIP HOUSING	96537 CSAF USDRIP HOUSING	0 00	0 00	0 00	0 00	0 00	7 38
30050 AIRPORT ENTERPRISE	76350 AIRPORT DIVISION	18,618,611 33	6,131,434 73	3,798,664 65	9,930,099 38	8,688,511 95	1,818,825 39
30050 AIRPORT ENTERPRISE	76351 GILLESPIE FIELD AIRPORT	7,153,133 79	3,131,090 52	689,979 10	3,821,069 62	3,332,064 17	7,092,322 80
30050 AIRPORT ENTERPRISE	76352 PALOMAR AIRPORT	9,572,369 98	4,227,484 46	3,706,292 01	7,933,756 47	1,638,613 51	3,676,933 41
30050 AIRPORT ENTERPRISE	76353 RAMONA AIRPORT	1,985,900 12	588,154 20	666,656 85	1,254,811 05	731,089 07	311,145 77
30050 AIRPORT ENTERPRISE	76354 BORREGO VALLEY AIRPORT	1,783,269 17	341,425 79	178,739 28	520,165 07	1,263,104 10	113,087 22
30050 AIRPORT ENTERPRISE	76355 AGUA CALIENTE AIRPORT	3,305 61	33,297 36	775 00	34,072 36	(30,766 75)	
30050 AIRPORT ENTERPRISE	76356 FALLBROOK AIRPORT	723,427 61	333,655 66	140,412 98	474,068 64	249,358 97	514,643 87
30050 AIRPORT ENTERPRISE	76357 JACUMBA AIRSTRIP	136,467 27	40,195 10	23,158 47	63,353 57	73,113 70	12,163 87
30050 AIRPORT ENTERPRISE	76358 OCOTILLO AIRSTRIP	54,871 45	13,136 96	12,249 45	25,386 41	29,485 04	10,000 00
30100 LIQUID WASTE ENTERPRISE	76900 OPERATIONS AND MAINTENANCE	5,773,799 97	2,770,552 04	163,605 71	2,934,157 75	2,839,642 22	3,296,629 38
30100 LIQUID WASTE ENTERPRISE	76905 ENGINEERING AND ADMIN	5,080,659 73	3,239,027 48	57,789 22	3,296,816 70	1,783,843 03	2,364,041 46
30425 CMWSMD-ZONE B (CAMPO HIL	97290 CAMPO HILLS WATER	1,140,813 00	420,783 95	177,423 97	598,207 92	542,605 08	658,054 91
30427 CMWSMD-ZONE A (RANCHO DE	97297 RANCHO DEL CAMPO WATER	2,430,937 50	739,410 44	385,156 00	1,124,566 44	1,306,371 06	323,758 11
30429 LIVE OAK SPRNGS WTR SYS	97298 LIVE OAK SPRINGS WTR SYS CSA	3,461,708 87	196,064 10	501,320 34	697,384 44	2,764,324 43	178,003 60
31500 SAN DIEGO COUNTY SANITAT	97165 SAN DIEGO COUNTY SANITATION D	91,588,638 71	24,172,533 67	20,316,952 39	44,489,486 06	47,099,152 65	23,645,329 12
31550 SHF JAIL STORES COMMISSA	96400 SHF JAIL STORES COMMISSARY EN	8,856,936 31	3,990,490 14	270,765 05	4,261,255 19	4,595,681 12	4,873,843 85
35500 INFORMATION TECHNOLOGY I	78550 CHIEF INFO TECH OFFICER	233,502,257 19	102,095,773 33	129,206,871 41	231,302,644 74	2,199,612 45	116,115,609 40
35500 INFORMATION TECHNOLOGY I	78552 INNOVATION FUND	661,970 00	0 00	0 00	0 00	661,970 00	153,373 60
35525 DPW EQUIP INTERNAL SERV	97077 DPW ISF-EQUIPMENT OPERTNS	11,543,784 55	7,005,364 52	695,014 23	7,700,378 75	3,843,405 80	3,909,800 03
35550 DPW ISF EQUIP ACQ ROAD F	97079 DPW ISF-EQUIP ACQ-ROAD FD	23,400,979 13	3,127,240 55	11,459,008 52	14,586,249 07	8,814,730 06	4,692,147 98
35575 DPW ISF EQUIP ACQ INACTI	97081 DPW-ISF-INACTIVE WST(G/F)	513,808 12	16,837 08	354,304 60	371,141 68	142,666 44	93,950 97
35625 DPW ISF EQUIP ACQ AIRPOR	97085 DPW ISF-EQUIP ACQ-AIRPORT	1,058,000 00	53,086 63	162,488 49	215,575 12	842,424 88	266,698 25
35650 DPW ISF EQUIP ACQ GEN FN	97087 DPW ISF-EQUIP ACQ-GEN FND	252,500 00	10,189 47	182,200 85	192,390 32	60,109 68	17,780 55

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
35675 DPW ISF EQUIP ACQ LIQ WS	97089 DPW ISF-EQUIP ACQ-LIQ WST	5,430,266 00	621,295 68	1,808,147 57	2,429,443 25	3,000,822 75	1,474,531 15
35800 PURCHASING ISF	81640 DEPARTMENT ADMINISTRATION - D	1,746,373 00	1,144,476 64	0 00	1,144,476 64	601,896 36	106,455 23
35800 PURCHASING ISF	81645 PURCHASING	18,661,437 85	11,456,208 33	843,228 93	12,299,437 26	6,362,000 59	9,770,740 29
35800 PURCHASING ISF	81670 RECORDS MGT	2,532,583 00	1,180,281 36	0 00	1,180,281 36	1,352,301 64	
36000 EMPLOYEE BENEFITS	82400 WORKERS COMPENSATION	63,400,684 00	31,933,469 41	0 00	31,933,469 41	31,467,214 59	40,800,297 13
36000 EMPLOYEE BENEFITS	82405 UNEMPLOYMENT INSURANCE	2,950,060 00	1,314,794 17	0 00	1,314,794 17	1,635,265 83	1,878,440 06
36025 INSURANCE ISF	82500 INSURANCE ISF	14,958,934 00	1,019,496 24	2,874,193 00	3,893,689 24	11,065,244 76	8,056,120 88
36050 PUBLIC LIABILTY INSURANC	82950 PUBLIC LIABILITY ISF	86,999,080 00	68,313,197 85	761 50	68,313,959 35	18,685,120 65	65,506,234 50
37000 FLEET SERVICES ISF OPER	83500 ADMINISTRATION	1,904,247 00	2,237,123 52	12,018 62	2,249,142 14	(344,895 14)	165,093 57
37000 FLEET SERVICES ISF OPER	83505 MAINTENANCE	10,300,441 49	5,379,953 17	200,599 99	5,580,553 16	4,719,888 33	7,001,013 01
37000 FLEET SERVICES ISF OPER	83510 FLEET ISF-POOLED VEHICLES	91,890 00	44,777 82	0 00	44,777 82	47,112 18	28,940 08
37000 FLEET SERVICES ISF OPER	83520 FLEET MOBILE MAINTENANCE	1,526,988 00	379,469 17	2,573 18	382,042 35	1,144,945 65	1,031,621 24
37025 FLEET ISF EQUIP ACQ GENL	84100 FLEET ISF - ASSET MANAGE	2,605,264 00	1,884,374 01	8,124 42	1,892,498 43	712,765 57	1,551,213 18
37025 FLEET ISF EQUIP ACQ GENL	84105 FLEET ISF-VEHICLE ACQ	66,436,321 62	12,039,484 76	24,769,613 43	36,809,098 19	29,627,223 63	12,751,902 31
37050 FLEET ISF MAT SUPP INV	84650 FLEET ISF - FUEL ADMIN	18,163,653 00	7,245,479 63	3,909,574 23	11,155,053 86	7,008,599 14	7,702,278 02
37050 FLEET ISF MAT SUPP INV	84655 FLEET ISF-PARTS	14,570,843 19	5,857,034 87	2,302,729 93	8,159,764 80	6,411,078 39	6,816,017 04
37075 FLEET ISF ACCIDENT REPAI	85200 FLEET ISF-ACCIDNT RPR ICP	2,235,802 00	887,845 42	0 00	887,845 42	1,347,956 58	901,234 50
37600 FACILITIES MGMT INT SVC	87450 DGS ADMINISTRATION	9,772,368 95	5,096,803 23	263,917 43	5,360,720 66	4,411,648 29	
37600 FACILITIES MGMT INT SVC	87455 INFORMATION SERVICES	0 00	671 79	0 00	671 79	(671 79)	
37600 FACILITIES MGMT INT SVC	87470 ENGINEERING-REGION 3	0 00	650 18	0 00	650 18	(650 18)	
37600 FACILITIES MGMT INT SVC	87485 ENGINEERING-CSG	13,565,169 20	8,213,576 40	1,384,366 53	9,597,942 93	3,967,246 27	17,109,328 27
37600 FACILITIES MGMT INT SVC	87490 ENGINEERING-ICP	9,521,028 00	5,387,747 43	0 00	5,387,747 43	4,133,280 57	9,892,734 31
37600 FACILITIES MGMT INT SVC	87520 HEAT VENT AIR COND-CSG	1,473,653 00	700,737 58	0 00	700,737 58	772,915 42	31,748 38
37600 FACILITIES MGMT INT SVC	87525 HEAT VENT AIR COND-ICP	488,736 00	275,198 87	0 00	275,198 87	213,537 13	345,356 38
37600 FACILITIES MGMT INT SVC	87560 CARPENTRY-ICP	329,200 00	187,871 15	0 00	187,871 15	141,328 85	145,560 46
37600 FACILITIES MGMT INT SVC	87590 ELECTCN/ELECTNC SEC-CSG	6,761,131 84	3,706,735 19	550,877 18	4,257,612 37	2,503,519 47	1,412,736 98
37600 FACILITIES MGMT INT SVC	87595 ELECTRICIANS-ICP	756,888 00	256,882 93	0 00	256,882 93	500,005 07	270,335 47
37600 FACILITIES MGMT INT SVC	87635 MASONRY - ICP	303,992 00	197,889 92	0 00	197,889 92	106,102 08	199,147 67
37600 FACILITIES MGMT INT SVC	87665 PAINTING - CSG	526,404 97	97,993 00	11,407 20	109,400 20	417,004 77	155,397 76
37600 FACILITIES MGMT INT SVC	87670 PAINTING - ICP	1,273,981 00	823,588 63	0 00	823,588 63	450,392 37	407,766 35
37600 FACILITIES MGMT INT SVC	87700 PLUMBING/WELD - CSG	1,522,000 71	763,209 14	135,354 93	898,564 07	623,436 64	244,281 61
37600 FACILITIES MGMT INT SVC	87705 PLUMBING/WELD - ICP	949,265 00	629,358 76	0 00	629,358 76	319,906 24	669,172 76
37600 FACILITIES MGMT INT SVC	87780 MAINTENANCE	0 00	0 00	0 00	0 00	0 00	1,920 12
37600 FACILITIES MGMT INT SVC	87790 ADMINISTRATION	15,757,361 37	8,454,590 03	2,149,488 23	10,604,078 26	5,153,283 11	33,170 15
37600 FACILITIES MGMT INT SVC	87810 COC PROPERTY	1,290,318 61	367,154 30	131,526 32	498,680 62	791,637 99	796,442 01
37600 FACILITIES MGMT INT SVC	87815 CAC PROPERTY	286,590 00	165,671 44	28,662 66	194,334 10	92,255 90	214,123 36
37600 FACILITIES MGMT INT SVC	87875 UTILITIES ICP	54,859,636 55	2,586,316 81	3,630,503 04	6,216,819 85	48,642,816 70	25,242,615 51
37600 FACILITIES MGMT INT SVC	87880 GAS AND ELECTRICITY	0 00	21,590,944 73	0 00	21,590,944 73	(21,590,944 73)	
37600 FACILITIES MGMT INT SVC	87885 SEWER AND WATER	0 00	5,187,828 62	0 00	5,187,828 62	(5,187,828 62)	
37600 FACILITIES MGMT INT SVC	87890 BOTTLED GAS	0 00	54,109 60	0 00	54,109 60	(54,109 60)	
37600 FACILITIES MGMT INT SVC	87900 ADMINISTRATION	1,730,558 00	1,325,974 38	0 00	1,325,974 38	404,583 62	
37600 FACILITIES MGMT INT SVC	87905 PROPERTY MANAGEMENT	8,765,396 92	3,274,072 65	810,172 66	4,084,245 31	4,681,151 61	4,716,393 73
37600 FACILITIES MGMT INT SVC	87910 ENGINEERING	0 00	1,696 31	14,509 77	16,206 08	(16,206 08)	
37600 FACILITIES MGMT INT SVC	87915 ACQUISITION	0 00	4,003 50	0 00	4,003 50	(4,003 50)	4,611 60
37600 FACILITIES MGMT INT SVC	87940 PROJECT MGMT DIV ADMIN	3,021,944 03	1,333,663 96	37,872 59	1,371,536 55	1,650,407 48	15,692 48
37600 FACILITIES MGMT INT SVC	87945 GENERAL PROJECTS	6,023,647 50	3,046,960 40	659 94	3,047,620 34	2,976,027 16	5,149,403 52
37600 FACILITIES MGMT INT SVC	87989 FAC MGT MAIL OPERATIONS	9,925,739 42	5,742,968 25	80,485 71	5,823,453 96	4,102,285 46	5,894,119 22
37600 FACILITIES MGMT INT SVC	88003 FIRE SAFETY	0 00	40,996 17	0 00	40,996 17	(40,996 17)	
37600 FACILITIES MGMT INT SVC	88018 CONTRACTS ADMINISTRATION	2,780,965 00	1,077,735 87	7,558 92	1,085,294 79	1,695,670 21	
37600 FACILITIES MGMT INT SVC	88019 SERVICE CONTRACTS	31,135,073 32	20,004,833 89	14,680,613 70	34,685,447 59	(3,550,374 27)	52,275,114 22
37600 FACILITIES MGMT INT SVC	88020 MAINTENANCE CONTRACTS	8,735,939 56	5,731,272 17	2,723,329 53	8,454,601 70	281,337 86	

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37600 FACILITIES MGMT INT SVC	88022 PREVENTIVE MAINTENANCE CONTRA	45,302,151 67	21,677,570 02	18,506,735 75	40,184,305 77	5,117,845 90	
37600 FACILITIES MGMT INT SVC	88023 HVAC CONTROLS CONTRACTS	6,262,600 89	2,123,288 83	3,995,981 14	6,119,269 97	143,330 92	
37600 FACILITIES MGMT INT SVC	88050 FACILITIES PLANNING	5,129,810 84	1,313,776 60	433,616 23	1,747,392 83	3,382,218 01	1,630,733 33
37650 MAJOR MAINTENANCE INT SV	89960 MM EXPANSION PROGRAM	24,463,387 35	5,748,214 64	2,678,528 28	8,426,742 92	16,036,644 43	5,890,252 20
37650 MAJOR MAINTENANCE INT SV	89965 MAJOR MAINTENANCE PROJECTS	47,098,815 47	5,266,704 08	5,938,257 59	11,204,961 67	35,893,853 80	4,980,903 50
41600 RET SAL BENEFITS AP CNTY	90500 RETIREMENT BOARD	0 00	6,497 40	0 00	6,497 40	(6,497 40)	
41600 RET SAL BENEFITS AP CNTY	90505 RETIREMENT ADMINISTRATION	0 00	1,591,118 90	0 00	1,591,118 90	(1,591,118 90)	
41600 RET SAL BENEFITS AP CNTY	90506 RETIREMENT INTERNAL AUDIT	0 00	198,620 55	0 00	198,620 55	(198,620 55)	
41600 RET SAL BENEFITS AP CNTY	90510 RETIREMENT INVESTMENTS	0 00	911,389 58	0 00	911,389 58	(911,389 58)	
41600 RET SAL BENEFITS AP CNTY	90517 RETIREMENT LEGAL	0 00	1,032,671 56	0 00	1,032,671 56	(1,032,671 56)	
41600 RET SAL BENEFITS AP CNTY	90520 RETIREMENT MEMBER SERVICES CO	0 00	607,658 43	0 00	607,658 43	(607,658 43)	
41600 RET SAL BENEFITS AP CNTY	90525 RETIREMENT DISABILITY	0 00	247,461 85	0 00	247,461 85	(247,461 85)	
41600 RET SAL BENEFITS AP CNTY	90530 RETIREMENT MEMBER BENEFITS	0 00	3,907,908 57	0 00	3,907,908 57	(3,907,908 57)	
41600 RET SAL BENEFITS AP CNTY	90535 RETIREMENT FINANCE AND ACCOUN	0 00	692,504 37	0 00	692,504 37	(692,504 37)	9,063,433 59
41600 RET SAL BENEFITS AP CNTY	90540 RETIREMENT INFORMATION TECHNO	0 00	417,856 36	0 00	417,856 36	(417,856 36)	
44565 SAFE FREEWAY CALL BOX	96575 SAFE FREEWAY CALLBOX	0 00	0 00	0 00	0 00	0 00	4,820 96
44595 LOCAL AGENCY FORMATION A	91050 LOCAL AGENCY FORMATION AG	3,164,739 96	1,632,906 02	41,472 34	1,674,378 36	1,490,361 60	2,197,727 38
44605 LAW LIBRARY	91110 LAW LIBRARY-MAIN BRANCH	0 00	2,051,311 43	0 00	2,051,311 43	(2,051,311 43)	2,841,078 10
44625 SAN DIEGUITO RIVER VALLE	91160 SDRVJPA-OPERATING	1,908,723 00	1,385,887 14	0 00	1,385,887 14	522,835 86	1,743,578 22
44634 SDRVJPA COAST FUND	91165 SDRVJPA COAST	362,559 00	268,322 42	0 00	268,322 42	94,236 58	275,845 75
44655 SAN DIEGUITO CAP PROJ	96609 SDRVJPA-CAPITAL PROJECT	0 00	457,092 49	0 00	457,092 49	(457,092 49)	596,132 13
44656 SAN DIEGUITO RESERVE FUN	96610 SAN DIEGUITO RESERVE	6,500 00	0 00	0 00	0 00	6,500 00	11,190 43
44660 SO CA INTRGOV TRN AND DE	96611 SO CAL INTER GOV TRAIN CT	6,631,000 00	3,771,015 07	0 00	3,771,015 07	2,859,984 93	3,012,375 66
44670 SD GEOGRAPHIC INFO SANGI	91170 SD GEOGRAPHIC INFORMATION SOU	1,897,992 00	1,339,721 85	0 00	1,339,721 85	558,270 15	1,232,442 14
47280 PENALTY ASSESSMENT	63405 PENALTY ASSESSMENT	3,128,950 00	1,564,475 00	0 00	1,564,475 00	1,564,475 00	1,701,383 39
47285 CRIMINAL JUSTICE FAC CON	63410 CRIMINAL JUSTICE FAC CONSTRUC	5,588,878 04	511,706 08	1,721,437 66	2,233,143 74	3,355,734 30	560,375 45
47290 COURTHOUSE CONSTRUCTION	63415 COURTHOUSE CONSTRUCTION	747,260 35	747,260 35	0 00	747,260 35	0 00	329,612 66
47350 TRIAL COURT OPERATIONS F	91818 COURT POB PAYMENTS	0 00	2,054,733 06	0 00	2,054,733 06	(2,054,733 06)	2,188,200 14
48001 PALOMAR POMERADO HEALTH	96666 PALOMAR POM HEALTH ELEC 2004	0 00	0 00	0 00	0 00	0 00	28,134,535 24
48003 GROSSMONT HEALTHCARE ELE	96663 GROSSMONT HEALTHCARE ELEC 200	0 00	0 00	0 00	0 00	0 00	11,854,607 98
49000 PCD AQIP TRUST AB423	95035 APC AIR QUAL IMPROV TRUST AB4	12,175,384 64	5,746,802 50	218,219 64	5,965,022 14	6,210,362 50	5,884,573 60
49010 AIR QUALITY MOYER FUND A	95036 AIR QUALITY MOYER PROGRAM AB4	32,510,929 75	2,173,976 67	9,415,627 05	11,589,603 72	20,921,326 03	2,656,985 44
49015 AIR QL CLEAN CAR 4 ALL A	95042 AIR QUALITY CLEAN CARS 4 ALL	20,900,080 24	3,169,742 88	9,682,148 15	12,851,891 03	8,048,189 21	3,204,531 42
49020 VESSELS AT BERTH REMEDIA	95044 VESSELS AT BERTH REMEDIATION	100,000 00	0 00	0 00	0 00	100,000 00	1,040,962 64
49025 SEP OVERSIGHT AB423	95045 SEP OVERSIGHT AB423	135,000 00	118,330 66	0 00	118,330 66	16,669 34	119,673 58
49030 AIR QUALITY AB 617 AB423	95041 AIR QL COMMUNITY AB 617 AB423	54,217,677 36	8,795,685 17	28,578,138 22	37,373,823 39	16,843,853 97	7,202,855 53
49035 AB617 IMPLEMENTATION AB4	95043 AB617 IMPLEMENTATION AB423	5,072,625 49	2,285,610 08	636,348 48	2,921,958 56	2,150,666 93	2,561,341 32
49040 AIR QUALITY GMERP FUND A	95039 AIR QL PROPOSITION 1B GMERP A	5,628,300 00	386,200 00	1,842,100 00	2,228,300 00	3,400,000 00	337,004 83
49050 PCD OPERATION FUND AB423	92400 APC SUPPORT SERVICES AB423	2,855,017 96	(1,139,122 86)	180,330 72	(958,792 14)	3,813,810 10	1,331,487 56
49050 PCD OPERATION FUND AB423	92405 APC ADMINISTRATION AB423	3,722,017 89	2,455,003 00	242,137 08	2,697,140 08	1,024,877 81	2,642,482 30
49050 PCD OPERATION FUND AB423	92412 MOBILE INCENTIVES AB423	18,603,443 04	2,405,255 13	24,620 28	2,429,875 41	16,173,567 63	1,931,819 58
49050 PCD OPERATION FUND AB423	92413 OFFICE OF ENVIRONMENTAL JUSTI	2,423,553 91	1,622,327 07	78,561 91	1,700,888 98	722,664 93	1,123,702 60
49050 PCD OPERATION FUND AB423	92425 ENGINEERING AB423	8,452,368 69	4,465,107 06	0 00	4,465,107 06	3,987,261 63	4,648,960 11
49050 PCD OPERATION FUND AB423	92430 MONITORING AB423	11,375,255 30	7,033,663 07	432,819 10	7,466,482 17	3,908,773 13	4,910,091 13
49050 PCD OPERATION FUND AB423	92431 SOURCE TESTING AB423	1,962,369 31	1,252,997 36	38,680 36	1,291,677 72	670,691 59	1,143,247 21
49050 PCD OPERATION FUND AB423	92435 COMPLIANCE AB423	10,353,349 18	7,389,738 96	10,888 70	7,400,627 66	2,952,721 52	6,115,631 17
49050 PCD OPERATION FUND AB423	92445 RULE DEVELOPMENT AB423	4,013 07	(361,266 41)	6,831 26	(354,435 15)	358,448 22	
49050 PCD OPERATION FUND AB423	92450 HEARING BOARD AB423	12,700 00	8,398 48	1,000 00	9,398 48	3,301 52	
49050 PCD OPERATION FUND AB423	92451 GOVERNING BOARD AB423	2,562 50	(73,578 59)	6,062 62	(67,515 97)	70,078 47	716 04
49090 AIR QUALITY FARMER FUND	95040 AIR QL FARMER PROGRAM AB423	427,173 23	289,986 49	16,732 00	306,718 49	120,454 74	225,707 80
49193 SD REG BLDG AUTH MTS SPR	96767 SD REG BLDG AUTH MTS SPRV	6,700,206 00	4,466,804 00	2,233,402 00	6,700,206 00	0 00	4,468,283 51

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49200 SDC REGIONAL AIRPORT AUT	96800 SDC REGIONAL AIRPORT AUTH	0 00	0 00	0 00	0 00	0 00	938,851 92
49205 TRANSNET IMPROVEMENT FUN	96775 TRANSNET IMPROVEMENT FUND	0 00	12,752,280 26	81,341,073 79	94,093,354 05	(94,093,354 05)	6,098,280 10
49211 HAZMAT RESPONSE PROGRAM	96779 HAZMAT RESPONSE PROGRAM	3,190,774 00	1,647,099 28	766,322 48	2,413,421 76	777,352 24	2,966,241 36
49214 ESO OPERATING	96781 EMER SVC ORG OPERATING	485,571 00	0 00	0 00	0 00	485,571 00	164,332 53
49217 FIRST 5 COMM OPERATING F	96782 FIRST 5 COMM OF SAN DIEGO	37,975,005 92	14,795,233 91	16,996,111 27	31,791,345 18	6,183,660 74	9,471,026 19
53301 063_DS CARLSBAD USD 2017	97565 CARLSBAD USD 2017 REF A	0 00	1,057,825 00	0 00	1,057,825 00	(1,057,825 00)	1,468,103 08
53302 063_DS CARLSBAD USD 2017	97566 CARLSBAD USD 2017 REF B	0 00	2,845,750 00	0 00	2,845,750 00	(2,845,750 00)	2,141,923 83
53303 063_DS CARLSBAD USD SUBS	97538 CARLSBAD USD SUBSIDY DEP 2006	0 00	0 00	0 00	0 00	0 00	1,899,832 76
53304 063_DS CARLSBAD USD 2016	97517 CARLSBAD USD 2016 REF	0 00	4,970,050 00	0 00	4,970,050 00	(4,970,050 00)	3,200,427 54
53307 047_DS CORONADO UNIF 201	97450 CORONADO UNIF 2012 REF	0 00	9,694 72	0 00	9,694 72	(9,694 72)	186 95
53308 063_DS CARLSBAD UNIF 201	97487 CARLSBAD UNIF 2014 REF	0 00	1,907,550 00	0 00	1,907,550 00	(1,907,550 00)	1,171,701 72
53309 063_DS CARLSBAD UNIF2006	97440 CARLSBAD UNIF 2006 ELEC 2011D	0 00	2,320,916 67	0 00	2,320,916 67	(2,320,916 67)	1,889,314 34
53310 063_DS CARLSBAD UNIFIED	97349 CARLSBAD UNIF 1997A	0 00	17,680 03	0 00	17,680 03	(17,680 03)	341 20
53311 063_DS CARLSBAD UNIFIED	97344 CARLSBAD UNIF 2006A	0 00	0 00	0 00	0 00	0 00	0 06
53312 063_DS CARLSBAD UNIF 200	97409 CARLSBAD UNIF 2006 ELEC 2009B	0 00	76,125 43	0 00	76,125 43	(76,125 43)	1,469 27
53313 063_DS CARLSBAD UNIF 200	97438 CARLSBAD UNIF 2006 ELEC 2011C	0 00	1,368,018 76	0 00	1,368,018 76	(1,368,018 76)	836,041 86
53314 064_DS OCEANSIDE ELEC 20	97419 OCEANSIDE ELEC 2008B	0 00	0 00	0 00	0 00	0 00	1,170 36
53315 048_DS MT EMPIRE 1998A	97351 MT EMPIRE 1998A	0 00	70,830 69	0 00	70,830 69	(70,830 69)	1,367 10
53316 064_DS OCEANSIDE 2000 EL	97418 OCEANSIDE 2008 ELEC 2010 REF	0 00	446 32	0 00	446 32	(446 32)	8 61
53317 064_DS OCEANSIDE 2009 RE	97404 OCEANSIDE 2009 REFUNDING	0 00	0 09	0 00	0 09	(0 09)	
53318 064_DS OCEANSIDE USD 200	97401 OCEANSIDE UNIFIED 2008 PROP H	0 00	4,555,000 00	0 00	4,555,000 00	(4,555,000 00)	2,927,200 89
53319 064_DS OCEANSIDE UNIFIED	97340 OCEANSIDE UNIFIED 2000F	0 00	5,564 55	0 00	5,564 55	(5,564 55)	107 40
53327 061_DS POWAY UNIFIED 200	97346 POWAY UNIFIED 2002B	0 00	0 00	0 00	0 00	0 00	32 14
53329 061_DS POWAY UNIF 2007-1	97402 POWAY UNIF 2007-1 SERIES A	0 00	13,355,000 00	0 00	13,355,000 00	(13,355,000 00)	8,855,477 22
53331 050_DS SAN DIEGO UNIFIED	97451 SAN DIEGO UNIFIED 2012 REF R-	0 00	0 00	0 00	0 00	0 00	(7,729 16)
53332 050_DS SAN DIEGO UNIFIED	97430 SAN DIEGO UNIFIED PROP S 2010	0 00	1,900,438 00	0 00	1,900,438 00	(1,900,438 00)	8,182,523 59
53333 050_DS SAN DIEGO UNIFIED	97423 SAN DIEGO UNIFIED PROP S 2010	0 00	0 00	0 00	0 00	0 00	(7,450 90)
53334 050_DS SAN DIEGO UNIFIED	97410 SAN DIEGO UNIFIED 2008B	0 00	2,533,401 19	0 00	2,533,401 19	(2,533,401 19)	12,292 35
53335 050_DS SD UNIF 1999A	97359 SD UNIFIELD 1999A	0 00	184,349 57	0 00	184,349 57	(184,349 57)	890 28
53337 050_DS SD UNIFIED DS 200	97360 SD UNIFIED DS 2001C	0 00	22,812,950 00	0 00	22,812,950 00	(22,812,950 00)	14,597,361 80
53338 050_DS SD UNIFIED DS 200	97358 SAN DIEGO UNIFIED DS 2002D	0 00	24,397,987 50	0 00	24,397,987 50	(24,397,987 50)	4,250,968 50
53339 050_DS SD UNIFIED DS 200	97377 SD UNIFIED DS 2003E	0 00	29,851,375 00	0 00	29,851,375 00	(29,851,375 00)	22,118,276 49
53346 050_DS SAN DIEGO UNIF 20	97381 SAN DIEGO UNIF 2006 F1 REF	0 00	2,290,312 50	0 00	2,290,312 50	(2,290,312 50)	1,267,462 34
53347 050_DS SAN DIEGO UNIF 20	97382 SAN DIEGO UNIF 2006 G1 REF	0 00	2,890,367 50	0 00	2,890,367 50	(2,890,367 50)	1,644,742 24
53355 065_DS SAN MARCOS UNIF 1	97367 SAN MARCOS UNIFIED 1996A	0 00	0 00	0 00	0 00	0 00	0 02
53359 050_DS SAN DIEGO UNIF PR	97405 SAN DIEGO UNIF PROP S 2008A	0 00	0 00	0 00	0 00	0 00	(6,644 25)
53361 065_DS SAN MARCOS UNIF I	97370 SAN MARCOS UNIF IMPR 1 2004	0 00	121 47	0 00	121 47	(121 47)	2 34
53362 065_DS SAN MARCO UNIFIED	97439 SAN MARCO UNIFIED 2010A	0 00	5,045,000 00	0 00	5,045,000 00	(5,045,000 00)	3,238,804 77
53363 065_DS SAN MARCOS UNIFIE	97455 SAN MARCOS UNIFIED 2010B	0 00	1,280,000 00	0 00	1,280,000 00	(1,280,000 00)	862,454 74
53364 050_DS SAN DIEGO UNIFIED	97452 SAN DIEGO UNIFIED 2012 REF R-	0 00	0 00	0 00	0 00	0 00	(7,403 05)
53367 050_DS SAN DIEGO UNIF PR	97466 SAN DIEGO UNIFIED PROP S RESE	0 00	0 00	0 00	0 00	0 00	10,860,442 46
53368 050_DS SAN DIEGO UNIF PR	97469 SAN DIEGO UNIF PROP Z RESERVE	0 00	15 43	0 00	15 43	(15 43)	0 07
53369 065_DS SAN MARCOS UNIFIE	97486 SAN MARCOS UNIFIED 2010C	0 00	230,876 43	0 00	230,876 43	(230,876 43)	4,456 29
53371 051_DS VISTA UNIF DS 200	97372 VISTA UNIF DS 2002A	0 00	0 00	0 00	0 00	0 00	9,808,509 03
53372 051_DS VISTA UNIFIED DS	97374 VISTA UNIFIED DS 2003B	0 00	0 00	0 00	0 00	0 00	4,481 03
53375 051_DS VISTA UNIFIED 201	97470 VISTA UNIFIED 2012 REF	0 00	30,009 81	0 00	30,009 81	(30,009 81)	578 75
53376 051_DS VISTA UNIFIED 201	97509 VISTA UNIFIED 2015 REF	0 00	2,590,375 00	0 00	2,590,375 00	(2,590,375 00)	1,578,998 14
53377 064_DS OCEANSIDE USD PRO	97524 OCEANSIDE USD PROP G RESERVE	0 00	1,573 99	0 00	1,573 99	(1,573 99)	(325 37)
53378 064_DS OCEANSIDE USD PRO	97525 OCEANSIDE USD PROP H RESERVE	0 00	30,501 54	0 00	30,501 54	(30,501 54)	232 98
53379 064_DS OCEANSIDE USD 200	97522 OCEANSIDE USD 2008D	0 00	1,857,850 00	0 00	1,857,850 00	(1,857,850 00)	242,926 31
53380 064_DS OCEANSIDE UNIFIED	97456 OCEANSIDE UNIFIED 2008C	0 00	0 00	0 00	0 00	0 00	(303 98)

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COSD
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Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
53381 064_DS OCEANSIDE UNIFIED	97457 OCEANSIDE USD 2012 REF BONDS	0 00	356 14	0 00	356 14	(356 14)	6 87
53382 064_DS OCEANSIDE UNIF 20	97488 OCEANSIDE UNIF 2014 REF BONDS	0 00	0 00	0 00	0 00	0 00	92,570 60
53383 064_DS OCEANSIDE UNIF 20	97510 OCEANSIDE UNIF 2015 REF	0 00	1,228,625 00	0 00	1,228,625 00	(1,228,625 00)	318,286 05
53384 065_DS SAN MARCOS USD PR	97526 SAN MARCOS USD PROP K RESERVE	0 00	2,210,000 00	0 00	2,210,000 00	(2,210,000 00)	8,035 25
53385 189_DS BONSALL UNIFIED 2	97335 BONSALL UNIFIED 2006	0 00	0 00	0 00	0 00	0 00	756 19
53386 189_DS BONSALL UNIFIED 2	97336 BONSALL UNIFIED 2007B	0 00	340,000 00	0 00	340,000 00	(340,000 00)	199,468 52
53387 189_DS BONSALL UNIFIED 2	97337 BONSALL UNIFIED 2007C	0 00	0 00	0 00	0 00	0 00	251 00
53388 189_DS BONSALL UNIFIED 2	97338 BONSALL UNIFIED 2015 REF	0 00	792,987 50	0 00	792,987 50	(792,987 50)	492,412 63
53389 065_DS SAN MARCOS USD 20	97563 SAN MARCOS USD 2017 REF	0 00	3,300,800 00	0 00	3,300,800 00	(3,300,800 00)	1,323,772 28
53390 065_DS SAN MARCOS USD 20	97564 SAN MARCOS USD 2010D	0 00	24 17	0 00	24 17	(24 17)	0 47
53391 050_DS SAN DIEGO UNIFIED	97460 SAN DIEGO UNIFIED 2008E	0 00	4,995,550 00	0 00	4,995,550 00	(4,995,550 00)	344,998 30
53392 050_DS SAN DIEGO UNIF 20	97471 SAN DIEGO UNIF 2012 ELEC 2013	0 00	0 00	0 00	0 00	0 00	1,083 72
53394 050_DS SAN DIEGO UNIF 20	97473 SAN DIEGO UNIF 2012 ELEC 2013	0 00	687 24	0 00	687 24	(687 24)	4 15
53397 050_DS SAN DIEGO UNIF 20	97484 SAN DIEGO UNIF 2014 R-3	0 00	1,000,000 00	0 00	1,000,000 00	(1,000,000 00)	295,606 59
53398 050_DS SAN DIEGO UNIF 20	97497 SAN DIEGO UNIF 2015 R-4	0 00	21,205,250 00	0 00	21,205,250 00	(21,205,250 00)	4,695,871 46
53399 050_DS SAN DIEGO UNIF 20	97504 SAN DIEGO UNIF 2015 H-1 H-2	0 00	2,918,411 47	0 00	2,918,411 47	(2,918,411 47)	14,091 26
53402 050_DS SAN DIEGO UNIF 20	97512 SAN DIEGO UNIF 2012 ELEC 2016	0 00	4,007,000 00	0 00	4,007,000 00	(4,007,000 00)	3,070,502 19
53403 050_DS SAN DIEGO UNIF 20	97513 SAN DIEGO UNIF 2012 ELEC 2016	0 00	1,737,737 50	0 00	1,737,737 50	(1,737,737 50)	1,323,753 02
53404 050_DS SAN DIEGO UNIF 20	97515 SAN DIEGO UNIF 2008 ELEC 2016	0 00	0 00	0 00	0 00	0 00	(7,764 18)
53405 050_DS SAN DIEGO USD 201	97528 SAN DIEGO USD 2016 REF SR-1	0 00	3,622,000 00	0 00	3,622,000 00	(3,622,000 00)	2,100,540 49
53406 050_DS SAN DIEGO USD 201	97529 SAN DIEGO USD 2016 REF R-5	0 00	6,058,875 00	0 00	6,058,875 00	(6,058,875 00)	13,428,397 35
53408 050_DS SAN DIEGO USD 200	97531 SAN DIEGO USD 2008 ELEC 2016	0 00	11,054,150 00	0 00	11,054,150 00	(11,054,150 00)	1,470,904 70
53409 050_DS SDUSD 2012 2017 H	97556 SDUSD 2012 2017 H-1 H-2 PROP	0 00	4 24	0 00	4 24	(4 24)	0 02
53410 050_DS SDUSD 2012 2017I	97561 SDUSD 2012 2017I PROP Z	0 00	13,712,650 00	0 00	13,712,650 00	(13,712,650 00)	8,713,831 42
53411 050_DS SDUSD 2012 2017J	97562 SDUSD 2012 2017J PROP Z	0 00	5,200,100 00	0 00	5,200,100 00	(5,200,100 00)	3,430,809 36
53413 050_DS SDUSD 2008 2017 K	97568 SDUSD 2008 2017 K-2 PROP S	0 00	0 00	0 00	0 00	0 00	(7,454 79)
53414 050_DS SDUSD 2009 2008B	97574 SDUSD 2009 2008B QSCB SET-ASI	0 00	176 84	0 00	176 84	(176 84)	0 86
53415 050_DS SDUSD 2010 2008D1	97575 SDUSD 2010 2008D1D2 QSCB SET-	0 00	0 00	0 00	0 00	0 00	291,138 46
53416 050_DS SDUSD 2019 2018A	97577 SDUSD 2019 2018A MEASYY	0 00	17 30	0 00	17 30	(17 30)	0 06
53417 050_DS SDUSD 2019 2018B	97578 SDUSD 2019 2018B MEASYY	0 00	1,584,050 00	0 00	1,584,050 00	(1,584,050 00)	891,261 54
53418 050_DS SDUSD 2012 2019K	97587 SDUSD 2012 2019K PROP Z	0 00	6 02	0 00	6 02	(6 02)	0 03
53419 050_DS SDUSD 2012 2019L	97593 SDUSD 2012 2019L PROP Z	0 00	5,137,750 00	0 00	5,137,750 00	(5,137,750 00)	2,962,142 86
53420 050_DS SDUSD 2019 2018C	97594 SDUSD 2019 2018C MEASYY	0 00	3,530,200 00	0 00	3,530,200 00	(3,530,200 00)	2,242,880 96
53421 065_DS SAN MARCOS USD 20	97599 SAN MARCOS USD 2020 REF	0 00	4,235,224 01	0 00	4,235,224 01	(4,235,224 01)	2,369,649 01
53422 050_DS SDUSD MEASYY TAX	97610 SDUSD MEASYY TAX RT RESERVE	0 00	727,977 25	0 00	727,977 25	(727,977 25)	389,060 85
53423 050_DS SAN DIEGO USD 202	97636 SAN DIEGO USD 2021N	0 00	5,388,600 00	0 00	5,388,600 00	(5,388,600 00)	2,214,613 39
53424 050_DS SAN DIEGO USD 202	97639 SAN DIEGO USD 2021E	0 00	8,984,000 00	0 00	8,984,000 00	(8,984,000 00)	4,081,491 72
53425 189_DS BONSALL UNIFIED 2	97339 BONSALL UNIFIED 2018 REF	0 00	186,804 80	0 00	186,804 80	(186,804 80)	109,438 63
53426 050_DS SDUSD MEAS YY 202	97611 SDUSD MEAS YY 2020 D	0 00	12,977,300 00	0 00	12,977,300 00	(12,977,300 00)	8,218,141 09
53427 050_DS SDUSD PROP S 2021	97612 SDUSD PROP S 2021 L	0 00	3,066,945 00	0 00	3,066,945 00	(3,066,945 00)	1,873,531 95
53428 050_DS SDUSD PROP Z 2020	97613 SDUSD PROP Z 2020 M	0 00	7,588,400 00	0 00	7,588,400 00	(7,588,400 00)	4,682,531 88
53429 050_DS SAN DIEGO USD 202	97640 SAN DIEGO USD 2021 ZR-1	0 00	8,950,526 71	0 00	8,950,526 71	(8,950,526 71)	5,987,333 91
53430 048_DS MT EMP 2018 2019	97579 MT EMP 2018 2019 MEASJJ	0 00	217,250 00	0 00	217,250 00	(217,250 00)	140,175 57
53431 048_DS MT EMPIRE USD 202	97644 MT EMPIRE USD 2021B	0 00	205,812 50	0 00	205,812 50	(205,812 50)	196,938 22
53432 050_DS SAN DIEGO USD 202	97662 SAN DIEGO USD 2022F	0 00	11,204,862 50	0 00	11,204,862 50	(11,204,862 50)	9,958,047 76
53433 050_DS SAN DIEGO USD 202	97663 SAN DIEGO USD 2022M	0 00	3,170,200 00	0 00	3,170,200 00	(3,170,200 00)	2,631,821 31
53434 050_DS SAN DIEGO USD 202	97664 SAN DIEGO USD 2022O	0 00	3,902,687 50	0 00	3,902,687 50	(3,902,687 50)	3,930,076 98
53435 051_DS VISTA USD 2019A M	97580 VISTA USD 2019A MEAS LL	0 00	1,522,000 00	0 00	1,522,000 00	(1,522,000 00)	909,061 34
53436 051_DS VISTA UNIFIED 202	97597 VISTA UNIFIED 2021 REF	0 00	9,166,807 96	0 00	9,166,807 96	(9,166,807 96)	1,245,386 98
53437 051_DS VISTA USD 2022B	97654 VISTA USD 2022B	0 00	6,535,575 00	0 00	6,535,575 00	(6,535,575 00)	3,826,132 48
53438 048_DS MT EMPIRE USD 202	97658 MT EMPIRE USD 2022C	0 00	289,975 00	0 00	289,975 00	(289,975 00)	153,039 21

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Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
53440 063_DS CARLSBAD 2019A ME	97581 CARLSBAD 2019A MEAS HH	0 00	2,457,362 50	0 00	2,457,362 50	(2,457,362 50)	1,690,524 19
53441 063_DS CARLSBAD USD 2021	97631 CARLSBAD USD 2021B	0 00	2,269,043 76	0 00	2,269,043 76	(2,269,043 76)	1,591,285 08
53442 063_DS CARLSBAD UNIFIED	97696 CARLSBAD UNIFIED 2025C	0 00	3,503,546 65	0 00	3,503,546 65	(3,503,546 65)	1,680,357 31
53445 064_DS OCEANSIDE 2008E P	97582 OCEANSIDE 2008E PROP H	0 00	814,000 00	0 00	814,000 00	(814,000 00)	480,597 33
53446 064_DS OCEANSIDE PROP H	97608 OCEANSIDE PROP H 2008 F	0 00	2,007,800 00	0 00	2,007,800 00	(2,007,800 00)	1,204,724 04
53447 064_DS OCEANSIDE 2020REF	97617 OCEANSIDE 2020REF PROP G	0 00	950,700 00	0 00	950,700 00	(950,700 00)	656,487 76
53448 064_DS OCEANSIDE 2020REF	97618 OCEANSIDE 2020REF PROP H	0 00	0 00	0 00	0 00	0 00	(1,454 60)
53449 064_DS OCEANSIDE USD 202	97633 OCEANSIDE USD 2020A	0 00	1,499,400 00	0 00	1,499,400 00	(1,499,400 00)	858,324 33
53450 062_DS_BORREGO 2018A MEA	97596 BORREGO SPRINGS 2018A MEAS GG	0 00	417,700 00	0 00	417,700 00	(417,700 00)	281,387 73
53451 064_DS OCEANSIDE USD 202	97635 OCEANSIDE USD 2021 REFUNDING	0 00	1,218,283 75	0 00	1,218,283 75	(1,218,283 75)	724,214 92
53452 064_DS OCEANSIDE USD 202	97668 OCEANSIDE USD 2022 REF	0 00	281,350 00	0 00	281,350 00	(281,350 00)	168,762 11
53453 064_DS OCEANSIDE USD 200	97669 OCEANSIDE USD 2008G	0 00	710,250 00	0 00	710,250 00	(710,250 00)	402,926 58
53454 064_DS OCEANSIDE USD 202	97675 OCEANSIDE USD 2020B	0 00	5,049,687 50	0 00	5,049,687 50	(5,049,687 50)	3,126,219 65
53455 009_DS CHULA VISTA ESD 2	97643 CHULA VISTA ESD 2021 REF	0 00	1,188,749 36	0 00	1,188,749 36	(1,188,749 36)	383,027 48
53456 009_DS CHULA VISTA ESD 2	95716 CHULA VISTA ESD 2018A	0 00	5,691,475 00	0 00	5,691,475 00	(5,691,475 00)	3,278,890 49
53457 009_DS CHULA VISTA ESD 2	95717 CHULA VISTA ESD 2020B	0 00	9,876,000 00	0 00	9,876,000 00	(9,876,000 00)	4,156,968 66
53458 047_DS CORONADO USD 2022	97646 CORONADO USD 2022 REF	0 00	1,292,803 52	0 00	1,292,803 52	(1,292,803 52)	811,445 06
53459 009_DS CHULA VISTA ESD 2	95719 CHULA VISTA ESD 2023 REF	0 00	1,669,000 00	0 00	1,669,000 00	(1,669,000 00)	1,031,166 90
53466 065_DS SAN MARCOS USD 20	97720 SAN MARCOS USD 2025 REF	0 00	2,535,076 38	0 00	2,535,076 38	(2,535,076 38)	4,989,988 99
53467 065_DS SAN MARCOS USD 20	97721 SAN MARCOS USD 2024A	0 00	4,804,643 40	0 00	4,804,643 40	(4,804,643 40)	6,170,021 12
53500 050_DS SDUSD 2023 ZR-2	97670 SDUSD 2023 ZR-2	0 00	5,195,250 00	0 00	5,195,250 00	(5,195,250 00)	3,401,418 15
53501 050_DS SDUSD 2023 ZR-3	97671 SDUSD 2023 ZR-3	0 00	1,862,750 00	0 00	1,862,750 00	(1,862,750 00)	706,546 85
53502 050_DS SDUSD 2023 ZR-4A	97673 SDUSD 2023 ZR-4A	0 00	888,750 00	0 00	888,750 00	(888,750 00)	516,176 87
53503 050_DS SDUSD 2023 ZR-4B	97674 SDUSD 2023 ZR-4B	0 00	5,095,000 00	0 00	5,095,000 00	(5,095,000 00)	3,050,610 18
53504 050_DS SDUSD MEAS U 2023	97676 SDUSD MEAS U 2023A	0 00	20,450,197 00	0 00	20,450,197 00	(20,450,197 00)	14,897,842 30
53505 050_DS SDUSD MEAS YY 202	97677 SDUSD MEAS YY 2023G	0 00	65,940,400 00	0 00	65,940,400 00	(65,940,400 00)	16,046,394 23
53506 050_DS SDUSD PROP S 2023	97679 SDUSD PROP S 2023N	0 00	3,995,750 00	0 00	3,995,750 00	(3,995,750 00)	2,998,332 01
53507 050_DS SDUSD 2023 SR-3A	97681 SDUSD 2023 SR-3A	0 00	1,721,750 00	0 00	1,721,750 00	(1,721,750 00)	890,931 15
53508 050_DS SDUSD 2023 R-6	97682 SDUSD 2023 R-6	0 00	873,250 00	0 00	873,250 00	(873,250 00)	1,003,469 65
53509 050_DS SDUSD 2024 REF SR	97685 SDUSD 2024 REF SR-4A	0 00	2,515,750 00	0 00	2,515,750 00	(2,515,750 00)	1,348,787 88
53510 050_DS SDUSD 2024 REF ZR	97686 SDUSD 2024 REF ZR-5A	0 00	6,755,250 00	0 00	6,755,250 00	(6,755,250 00)	1,942,944 11
53511 050_DS SDUSD 2024 REF R-	97687 SDUSD 2024 REF R-7A	0 00	766,000 00	0 00	766,000 00	(766,000 00)	872,731 76
53512 050_DS SDUSD 2025 REF SR	97688 SDUSD 2025 REF SR-4C	0 00	388,929 17	0 00	388,929 17	(388,929 17)	274,580 54
53513 050_DS SDUSD 2025 REF ZR	97689 SDUSD 2025 REF ZR-5C	0 00	1,488,279 87	0 00	1,488,279 87	(1,488,279 87)	1,094,897 46
53514 050_DS SDUSD MEAS U TAX	97690 SDUSD MEAS U TAX RATE RES	0 00	0 00	0 00	0 00	0 00	10,556,939 66
53515 050_DS SDUSD PROP S 2024	97692 SDUSD PROP S 2024O	0 00	48,644,625 00	0 00	48,644,625 00	(48,644,625 00)	1,083,239 49
53516 050_DS SDUSD MEAS YY 202	97693 SDUSD MEAS YY 2024H	0 00	70,385,400 00	0 00	70,385,400 00	(70,385,400 00)	5,082,979 76
53517 050_DS SDUSD MEAS U 2024	97694 SDUSD MEAS U 2024B	0 00	66,788,565 57	0 00	66,788,565 57	(66,788,565 57)	9,547,313 45
53518 050_DS SDUSD 2025 REF R-	97710 SDUSD 2025 REF R-8A	0 00	4,962,147 91	0 00	4,962,147 91	(4,962,147 91)	20,018,248 98
53519 050_DS SDUSD 2025 REF R-	97711 SDUSD 2025 REF R-8B	0 00	961,114 58	0 00	961,114 58	(961,114 58)	559,189 75
53520 050_DS SDUSD 2025 REF SR	97712 SDUSD 2025 REF SR-5A	0 00	1,153,711 11	0 00	1,153,711 11	(1,153,711 11)	912,005 65
53521 050_DS SDUSD 2025 REF SR	97713 SDUSD 2025 REF SR-5B	0 00	2,162,834 72	0 00	2,162,834 72	(2,162,834 72)	1,697,375 49
53522 050_DS SDUSD 2025 REF ZR	97714 SDUSD 2025 REF ZR-6A	0 00	3,978,024 30	0 00	3,978,024 30	(3,978,024 30)	2,098,595 47
53523 050_DS SDUSD 2025 REF ZR	97715 SDUSD 2025 REF ZR-6B	0 00	367,072 93	0 00	367,072 93	(367,072 93)	235,834 88
53524 050_DS SDUSD 2025P PROP	97716 SDUSD 2025P PROP S	0 00	8,684,981 84	0 00	8,684,981 84	(8,684,981 84)	28,805,214 03
53525 050_DS SDUSD 2025I MEAS	97717 SDUSD 2025I MEAS YY	0 00	11,602,924 13	0 00	11,602,924 13	(11,602,924 13)	66,222,714 86
53526 050_DS SDUSD 2025C MEAS	97718 SDUSD 2025C MEAS U	0 00	18,010,843 41	0 00	18,010,843 41	(18,010,843 41)	46,565,179 23
53600 064_DS OCEANSIDE USD 202	97680 OCEANSIDE USD 2023 REF	0 00	541,658 75	0 00	541,658 75	(541,658 75)	301,908 19
53601 064_DS OCEANSIDE USD 202	97683 OCEANSIDE USD 2024A REF	0 00	3,773,250 00	0 00	3,773,250 00	(3,773,250 00)	2,176,463 63
53602 064_DS OCEANSIDE USD 202	97684 OCEANSIDE USD 2024B REF	0 00	1,287,375 00	0 00	1,287,375 00	(1,287,375 00)	735,060 26
53603 064_DS OCEANSIDE USD 202	97730 OCEANSIDE USD 2025A REF	0 00	1,254,658 56	0 00	1,254,658 56	(1,254,658 56)	1,392,466 81

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
53604 064_DS OCEANSIDE USD 202	97731 OCEANSIDE USD 2025B REF	0 00	333,720 14	0 00	333,720 14	(333,720 14)	896,425 29
53605 064_DS OCEANSIDE USD 202	97732 OCEANSIDE USD 2020C	0 00	1,727,692 13	0 00	1,727,692 13	(1,727,692 13)	4,423,160 59
56700 001_DS ALPINE UNION 1997	95650 ALPINE UNION 1997A	0 00	0 00	0 00	0 00	0 00	382 00
56701 004_DS BONSALL UN ELEM E	95648 BONSALL UN ELEM ELEC 2005 SER	0 00	0 00	0 00	0 00	0 00	0 24
56703 001_DS ALPINE ELEM 1999B	95651 ALPINE ELEM 1999B	0 00	0 00	0 00	0 00	0 00	40,782 88
56706 007_DS CARDIFF SCH DIST	95649 CARDIFF SCH DIST 2000A	0 00	1,675,000 00	0 00	1,675,000 00	(1,675,000 00)	115,061 19
56720 006_DS CAJON VALLEY ELEM	97396 CAJON VALLEY ELEM DS 2008A	0 00	0 00	0 00	0 00	0 00	0 17
56725 006_DS CAJON VALLEY 2000	97416 CAJON VALLEY 2000 ELEC 2010 R	0 00	0 00	0 00	0 00	0 00	0 02
56727 014_DS ENCINITAS ELEM 19	95658 ENCINITAS ELEM 1996A GOB	0 00	710 67	0 00	710 67	(710 67)	13 71
56728 009_DS CHULA VISTA ELEM	97427 CHULA VISTA ELEM 2010 REF	0 00	9,547 21	0 00	9,547 21	(9,547 21)	184 12
56731 014_DS ENCINITAS USD 201	97435 ENCINITAS USD 2010 ELEC 2011A	0 00	2,572,281 26	0 00	2,572,281 26	(2,572,281 26)	1,582,194 13
56732 006_DS CAJON VALLEY USD	97437 CAJON VALLEY USD 2011 QSCB 20	0 00	1,533,967 65	0 00	1,533,967 65	(1,533,967 65)	336,550 02
56734 006_DS CAJON VALLEY USD	97458 CAJON VALLEY USD 2012 REF	0 00	751,562 50	0 00	751,562 50	(751,562 50)	147,251 09
56735 009_DS CHULA VISTA ELEM	97461 CHULA VISTA ELEM 2012 REF BON	0 00	1,585,450 00	0 00	1,585,450 00	(1,585,450 00)	897,744 46
56737 006_DS CAJON VALLEY ELEM	97463 CAJON VALLEY ELEM 2011C 08ELE	0 00	90,792 79	0 00	90,792 79	(90,792 79)	1,752 35
56738 014_DS ENCINITAS USD 201	97467 ENCINITAS USD 2010 ELEC 2013	0 00	490,437 50	0 00	490,437 50	(490,437 50)	279,440 92
56740 009_DS CHULA VISTA ELEM	97468 CHULA VISTA ELEM SFID 2012A	0 00	93,332 00	0 00	93,332 00	(93,332 00)	1,801 37
56743 015_DS ESCONDIDO ELEM 20	95640 ESCONDIDO UNIF ELEM 2002A	0 00	0 00	0 00	0 00	0 00	(285 18)
56744 016_DS FALLBROOK ELEM 20	95702 FALLBROOK ELEM 2004C	0 00	0 00	0 00	0 00	0 00	2,776 90
56746 016_DS FALLBROOK UNION E	95700 FALLBROOK UNION ELEM 2003 A	0 00	0 00	0 00	0 00	0 00	1,289,081 85
56747 016_DS FALLBROOK ELEM 20	95701 FALLBROOK ELEM 2003B	0 00	655,000 00	0 00	655,000 00	(655,000 00)	385,074 71
56749 016_DS FALLBROOK UN ELEM	95639 FALLBROOK UN ELEM ELEC 2002 S	0 00	95,750 00	0 00	95,750 00	(95,750 00)	67,984 22
56750 016_DS FALLBROOK UN ELEM	97429 FALLBROOK UN ELEM 2010A REF	0 00	2,675 28	0 00	2,675 28	(2,675 28)	51 60
56752 016_DS FALLBROOK UN ELEM	97454 FALLBROOK UNION ELEM 2012 REF	0 00	2,284,906 26	0 00	2,284,906 26	(2,284,906 26)	344,215 90
56753 009_DS CHULA VISTA ELEM	97475 CHULA VISTA ELEM 2013 REF	0 00	844,900 00	0 00	844,900 00	(844,900 00)	462,828 22
56755 006_DS CAJON VALLEY USD	97485 CAJON VALLEY USD 2014 REF BON	0 00	0 00	0 00	0 00	0 00	54,825 12
56756 021_DS LEMON GROVE ELEC	97426 LEMON GROVE ELEC 2008B	0 00	0 00	0 00	0 00	0 00	47 17
56758 017_DS JAMUL ELEM 2004A	95710 JAMUL ELEM 2004A	0 00	1,095,000 00	0 00	1,095,000 00	(1,095,000 00)	656,976 51
56759 021_DS LEMON GROVE ELEC	97432 LEMON GROVE ELEC 2008C	0 00	3,683 44	0 00	3,683 44	(3,683 44)	71 03
56760 017_DS JAMUL 1998A	95669 JAMUL 1998A	0 00	103,752 26	0 00	103,752 26	(103,752 26)	2,002 48
56761 020_DS LA MESA SPRING VA	95695 LA MESA - SPRING VALLEY DS 20	0 00	0 00	0 00	0 00	0 00	1,140,082 63
56762 020_DS LA MESA SPRING VA	95696 LA MESA SPRING VALLEY 2002B	0 00	4,765,000 00	0 00	4,765,000 00	(4,765,000 00)	2,830,529 12
56763 021_DS LEMON GROVE DS 19	95670 LEMON GROVE ELEM DS 1999A	0 00	0 00	0 00	0 00	0 00	2,823 09
56764 021_DS LEMON GROVE DS 19	95682 LEMON GRVE DS 1998 B ELEM	0 00	1,450,000 00	0 00	1,450,000 00	(1,450,000 00)	267,742 14
56765 021_DS LEMON GROVE DS 19	95685 LEMON GROVE DS 1998C ELEM	0 00	380,000 00	0 00	380,000 00	(380,000 00)	1,079,725 62
56767 021_DS LEMON GROVE DS 20	97411 LEMON GROVE DS 2008A	0 00	0 00	0 00	0 00	0 00	0 35
56770 028_DS RANCHO SANTA FE 2	95688 RANCHO SANTA FE 2004A	0 00	0 00	0 00	0 00	0 00	1,965 36
56771 020_DS RANCHO SANTA FE 2	97341 RANCHO SANTA FE 2008A	0 00	375,000 00	0 00	375,000 00	(375,000 00)	237,709 02
56773 028_DS RANCHO SANTA FE 2	97342 RANCHO SANTA FE 2008B	0 00	0 00	0 00	0 00	0 00	1 20
56774 009_DS CHULA VISTA ELEM	97492 CHULA VISTA ELEM SFID 2012B	0 00	721,450 02	0 00	721,450 02	(721,450 02)	427,354 60
56776 006_DS CAJON VALLEY USD	97476 CAJON VALLEY USD 2012A	0 00	83,010 93	0 00	83,010 93	(83,010 93)	1,602 13
56779 032_DS SANTEE SCHOOL DIS	97433 SANTEE SCHOOL DIST DS 2006E	0 00	0 00	0 00	0 00	0 00	19,617 63
56780 032_DS SANTEE SCHOOL DIS	97399 SANTEE SCHOOL DIST DS 2006D	0 00	0 00	0 00	0 00	0 00	48 53
56781 031_DS SAN PASQUAL DS 19	95675 SAN PASQUAL UN DS 1999A	0 00	0 00	0 00	0 00	0 00	958 77
56782 032_DS SANTEE SCHOOL DIS	97397 SANTEE SCHOOL DIST DS 2006B	0 00	0 00	0 00	0 00	0 00	0 43
56783 032_DS SANTEE SCHOOL DIS	97398 SANTEE SCHOOL DIST DS 2006C	0 00	285,000 00	0 00	285,000 00	(285,000 00)	181,460 91
56786 033_DS SAN YSIDRO 1997D	95694 SAN YSIDRO 1997D	0 00	3,760,000 00	0 00	3,760,000 00	(3,760,000 00)	2,557,597 48
56791 033_DS SAN YSIDRO 1997E	95703 SAN YSIDRO 1997E	0 00	0 00	0 00	0 00	0 00	1,733,587 71
56792 033_DS SAN YSIDRO 1997F	95704 SAN YSIDRO 1997F	0 00	0 00	0 00	0 00	0 00	50 26
56793 035_DS SOUTH BAY 1997A G	95679 SOUTH BAY-GOB 1997A	0 00	45,941 75	0 00	45,941 75	(45,941 75)	886 60
56794 035_DS SOUTH BAY USD 200	97403 SOUTH BAY USD 2008A	0 00	0 00	0 00	0 00	0 00	0 15

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
56795 033_DS SAN YSIDRO 1997G	97462 SAN YSIDRO SCHOOL DISTRICT 19	0 00	0 00	0 00	0 00	0 00	40 92
56797 019_DS LAKESIDE USD 2008	97407 LAKESIDE USD 2008A	0 00	1,645,000 00	0 00	1,645,000 00	(1,645,000 00)	1,086,796 95
56798 019_DS LAKESIDE USD 2008	97431 LAKESIDE USD 2008B	0 00	0 00	0 00	0 00	0 00	32 33
56799 010_DS DEHESA SCH DIST 2	97444 DEHESA SCH DIST 2010A	0 00	60,337 50	0 00	60,337 50	(60,337 50)	39,104 83
56800 035_DS SOUTH BAY USD 201	97474 SOUTH BAY USD 2012A	0 00	79,595 09	0 00	79,595 09	(79,595 09)	1,536 22
56801 010_DS DEHESA SCH DIST 2	97480 DEHESA SCH DIST 2012A	0 00	60,437 50	0 00	60,437 50	(60,437 50)	39,221 27
56802 020_DS LA MESA SPRING VA	95705 LA MESA SPRING VALLEY SD 2014	0 00	0 00	0 00	0 00	0 00	0 06
56803 020_DS LA MESA SPRING VA	95706 LA MESA SPRING VALLEY SD 2014	0 00	0 00	0 00	0 00	0 00	0 63
56804 019_DS LAKESIDE USD 2014	97493 LAKESIDE USD 2014A	0 00	0 00	0 00	0 00	0 00	0 02
56805 033_DS SAN YSIDRO 2012 R	97464 SAN YSIDRO 2012 REF	0 00	2,106,756 26	0 00	2,106,756 26	(2,106,756 26)	628,633 16
56806 006_DS CAJON VALLEY USD	97494 CAJON VALLEY USD 2012C	0 00	1,053,350 02	0 00	1,053,350 02	(1,053,350 02)	630,875 42
56807 023_DS NATIONAL SCH DIST	97495 NATIONAL SCH DIST 2014A	0 00	909,956 26	0 00	909,956 26	(909,956 26)	546,779 11
56808 033_DS SAN YSIDRO 2015 R	97498 SAN YSIDRO 2015 REF	0 00	2,598,375 00	0 00	2,598,375 00	(2,598,375 00)	445,166 90
56809 021_DS LEMON GROVE SD 20	97500 LEMON GROVE SD 2014A	0 00	326,125 00	0 00	326,125 00	(326,125 00)	183,383 84
56810 021_DS LEMON GROVE SD 20	97501 LEMON GROVE SD 2014B	0 00	0 00	0 00	0 00	0 00	0 02
56811 015_DS ESCONDIDO USD 201	95842 ESCONDIDO USD 2014A	0 00	1,039,118 76	0 00	1,039,118 76	(1,039,118 76)	662,369 28
56812 019_DS LAKESIDE USD 2015	97503 LAKESIDE USD 2015A REF	0 00	252,781 26	0 00	252,781 26	(252,781 26)	146,221 90
56813 006_DS CAJON VALLEY USD	97505 CAJON VALLEY USD 2012D	0 00	983,931 26	0 00	983,931 26	(983,931 26)	601,015 37
56814 028_DS RANCHO SANTA FE S	97343 RANCHO SANTA FE SD 2015 REFUN	0 00	2,844,950 00	0 00	2,844,950 00	(2,844,950 00)	1,778,829 87
56815 014_DS ENCINITAS USD 201	97506 ENCINITAS USD 2010 ELEC 2015	0 00	685,000 00	0 00	685,000 00	(685,000 00)	21,679 90
56816 017_DS JAMUL DULZURA USD	95711 JAMUL DULZURA USD 1995 ELEC 2	0 00	135,884 38	0 00	135,884 38	(135,884 38)	134,086 38
56817 032_DS SANTEE SCHOOL DIS	97514 SANTEE SCHOOL DIST 2015 REF	0 00	1,793,099 70	0 00	1,793,099 70	(1,793,099 70)	311,728 93
56818 032_DS SANTEE SCHOOL DIS	97516 SANTEE SCHOOL DIST 2016A REF	0 00	295,882 50	0 00	295,882 50	(295,882 50)	180,868 53
56819 006_DS CAJON VALLEY USD	97523 CAJON VALLEY USD 2016 REF	0 00	2,445,100 00	0 00	2,445,100 00	(2,445,100 00)	1,450,539 84
56820 035_DS SOUTH BAY USD 201	97532 SOUTH BAY USD 2016 REF	0 00	1,296,662 50	0 00	1,296,662 50	(1,296,662 50)	717,971 60
56821 035_DS SOUTH BAY USD 200	97533 SOUTH BAY USD 2008B	0 00	349,800 00	0 00	349,800 00	(349,800 00)	1,278,784 49
56822 035_DS SOUTH BAY USD 201	97534 SOUTH BAY USD 2012B	0 00	444,750 00	0 00	444,750 00	(444,750 00)	250,900 63
56823 023_DS NATIONAL SCH DIST	97535 NATIONAL SCH DIST 2014B	0 00	348,150 00	0 00	348,150 00	(348,150 00)	217,495 00
56824 019_DS LAKESIDE USD 2016	97542 LAKESIDE USD 2016 REF	0 00	677,775 00	0 00	677,775 00	(677,775 00)	368,812 45
56825 009_DS CHULA VISTA ELEM	97543 CHULA VISTA ELEM SFID 1 2012C	0 00	2,354,150 00	0 00	2,354,150 00	(2,354,150 00)	1,386,662 74
56826 034_DS SOLANA BCH SFID 2	95707 SOLANA BCH SFID 2016-1	0 00	2,531,450 00	0 00	2,531,450 00	(2,531,450 00)	1,522,845 80
56827 007_DS CARDIFF SCH DIST	97546 CARDIFF SCH DIST 2016A	0 00	547,243 76	0 00	547,243 76	(547,243 76)	348,056 20
56828 006_DS CAJON VALLEY USD	97547 CAJON VALLEY USD 2016A	0 00	0 00	0 00	0 00	0 00	0 02
56829 015_DS ESCONDIDO USD 201	95643 ESCONDIDO USD 2017 REF	0 00	4,285,500 00	0 00	4,285,500 00	(4,285,500 00)	2,538,270 42
56830 014_DS ENCINITAS USD 201	97549 ENCINITAS USD 2010 ELEC 2017	0 00	1,060,900 00	0 00	1,060,900 00	(1,060,900 00)	624,823 46
56831 021_DS LEMON GROVE SD 20	97550 LEMON GROVE SD 2014D ED-TECH	0 00	0 00	0 00	0 00	0 00	0 02
56832 021_DS LEMON GROVE SD 20	97551 LEMON GROVE SD 2014C	0 00	617,650 00	0 00	617,650 00	(617,650 00)	123,526 33
56834 032_DS SANTEE SCHOOL DIS	97554 SANTEE SCHOOL DIST 2017 REF	0 00	730,200 00	0 00	730,200 00	(730,200 00)	424,144 15
56835 006_DS CAJON VALLEY USD	97560 CAJON VALLEY USD 2012E	0 00	1,010,031 26	0 00	1,010,031 26	(1,010,031 26)	580,468 56
56836 015_DS ESCONDIDO USD 201	95644 ESCONDIDO USD 2014B	0 00	2,654,706 26	0 00	2,654,706 26	(2,654,706 26)	1,288,500 18
56837 019_DS LAKESIDE USD 2014	97570 LAKESIDE USD 2014B	0 00	699,212 50	0 00	699,212 50	(699,212 50)	426,938 80
56838 064_DS OCEANSIDE USD 201	97572 OCEANSIDE USD 2018REF PROP G	0 00	5,631 49	0 00	5,631 49	(5,631 49)	108 60
56839 064_DS OCEANSIDE USD 201	97573 OCEANSIDE USD 2018REF PROP H	0 00	1,500 00	0 00	1,500 00	(1,500 00)	20,411 45
56840 007_DS CARDIFF SCH DIST	97576 CARDIFF SCH DIST 2016B	0 00	397,362 52	0 00	397,362 52	(397,362 52)	251,097 60
56841 034_DS SOLANA BCH SFID 2	95708 SOLANA BCH SFID 2016B	0 00	2,781,250 00	0 00	2,781,250 00	(2,781,250 00)	1,753,534 34
56842 021_DS LEMON GROVE SD 20	97583 LEMON GROVE SD 2019 REFUNDING	0 00	386,500 00	0 00	386,500 00	(386,500 00)	207,793 30
56843 011_DS DEL MAR 2018ELEC	95713 DEL MAR 2018ELEC 2019SER MM	0 00	2,005,718 76	0 00	2,005,718 76	(2,005,718 76)	1,259,256 23
56844 009_DS CHULA VISTA 2019	97586 CHULA VISTA 2019 BAN VV	0 00	0 00	0 00	0 00	0 00	37 44
56845 006_DS CAJON VLY 2016B M	97588 CAJON VLY 2016B MEAS EE	0 00	385,638 99	0 00	385,638 99	(385,638 99)	7,443 40
56846 032_DS SANTEE MEAS S SER	97592 SANTEE MEAS S SER 2019	0 00	2,471,800 00	0 00	2,471,800 00	(2,471,800 00)	678,548 12
56847 035_DS S BAY MEAS NN 201	97595 SOUTH BAY MEAS NN 2019 BAN	0 00	0 00	0 00	0 00	0 00	64 96

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56848 006_DS CAJON VLY USD 202	97598 CAJON VALLEY USD 2020 REF	0 00	1,601,125 00	0 00	1,601,125 00	(1,601,125 00)	940,054 63
56849 050_DS SAN DIEGO USD 202	97600 SAN DIEGO USD 2020 REF	0 00	1,550,306 50	0 00	1,550,306 50	(1,550,306 50)	870,924 24
56850 015_DS ESCONDIDO ELEM PR	97601 ESCONDIDO ELEM PROP E 2014C	0 00	976,125 00	0 00	976,125 00	(976,125 00)	568,847 04
56851 009_DS CHULA VISTA MEAS	97605 CHULA VISTA MEAS M 2020 A	0 00	5,226,850 00	0 00	5,226,850 00	(5,226,850 00)	3,041,406 60
56852 014_DS ENCINITAS 2020 RE	97619 ENCINITAS 2020 REF SER A	0 00	544,332 15	0 00	544,332 15	(544,332 15)	316,983 60
56853 014_DS ENCINITAS 2020 RE	97620 ENCINITAS 2020 REF SER B	0 00	230,097 09	0 00	230,097 09	(230,097 09)	399,345 15
56854 019_DS LAKESIDE USD 2021	97632 LAKESIDE USD 2021C	0 00	650,700 00	0 00	650,700 00	(650,700 00)	389,317 96
56855 033_DS SAN YSIDRO MEAS U	97606 SAN YSIDRO MEAS U 2020A	0 00	819,800 00	0 00	819,800 00	(819,800 00)	460,105 31
56856 033_DS SAN YSIDRO MEAS T	97607 SAN YSIDRO MEAS T 2020A	0 00	587,492 61	0 00	587,492 61	(587,492 61)	337,311 91
56857 023_DS NATIONAL ELEM 201	97622 NATIONAL ELEM 2016A	0 00	410,226 75	0 00	410,226 75	(410,226 75)	195,343 01
56858 015_DS ESCONDIDO ELEM 20	97623 ESCONDIDO ELEM 2021 REF	0 00	1,618,013 32	0 00	1,618,013 32	(1,618,013 32)	917,598 57
56859 020_DS LA MESA SPRNG VLY	97634 LA MESA SPRING VALLEY 2020A	0 00	1,570,800 00	0 00	1,570,800 00	(1,570,800 00)	829,666 37
56860 015_DS ESCONDIDO UN ESD	97647 ESCONDIDO UN ESD 2014D	0 00	741,400 00	0 00	741,400 00	(741,400 00)	602,006 82
56861 010_DS DEHESA ESD 2012B	97648 DEHESA ESD 2012B	0 00	11,025 00	0 00	11,025 00	(11,025 00)	6,070 67
56862 010_DS DEHESA ESD 2022A	97649 DEHESA ESD 2022A REF	0 00	71,255 00	0 00	71,255 00	(71,255 00)	42,126 64
56863 010_DS DEHESA ESD 2022B	97650 DEHESA ESD 2022B REF	0 00	52,107 00	0 00	52,107 00	(52,107 00)	28,380 27
56864 010_DS DEHESA ESD 2022C	97651 DEHESA ESD 2022C REF	0 00	12,762 50	0 00	12,762 50	(12,762 50)	7,096 22
56865 015_DS ESCONDIDO ESD 201	97665 ESCONDIDO ESD 2014E	0 00	1,252,175 00	0 00	1,252,175 00	(1,252,175 00)	416,877 73
56866 011_DS DEL MAR ESD 2022B	95714 DEL MAR ESD 2022B	0 00	4,464,875 00	0 00	4,464,875 00	(4,464,875 00)	1,593,064 75
56867 021_DS LEMON GROVE ESD 2	97657 LEMON GROVE ESD 2022 REF	0 00	369,602 40	0 00	369,602 40	(369,602 40)	231,046 54
56868 021_DS LEMON GROVE ESD 2	97676 LEMON GROVE ESD 2022A	0 00	986,250 00	0 00	986,250 00	(986,250 00)	384,447 12
56869 023_DS NATIONAL ESD 2016	97659 NATIONAL ESD 2016B	0 00	416,487 50	0 00	416,487 50	(416,487 50)	249,917 36
56870 035_DS SOUTH BAY USD 201	97660 SOUTH BAY USD 2018A	0 00	812,100 00	0 00	812,100 00	(812,100 00)	415,104 01
56871 035_DS SOUTH BAY ESD 200	97661 SOUTH BAY ESD 2008C	0 00	354,000 00	0 00	354,000 00	(354,000 00)	170,714 71
56872 035_DS SOUTH BAY ESD 202	97672 SOUTH BAY ESD 2023 REF	0 00	1,002,750 00	0 00	1,002,750 00	(1,002,750 00)	574,890 49
56873 035_DS SOUTH BAY USD 202	97702 SOUTH BAY USD 2024A	0 00	540,941 24	0 00	540,941 24	(540,941 24)	1,757,259 67
56874 011_DS DEL MAR USD 2024C	95715 DEL MAR USD 2024C	0 00	1,149,800 00	0 00	1,149,800 00	(1,149,800 00)	1,341,046 46
56875 006_DS CAJON VALLEY ESD	97655 CAJON VALLEY ESD 2022REF	0 00	1,755,250 00	0 00	1,755,250 00	(1,755,250 00)	2,558,039 98
56876 006_DS CAJON VALLEY ESD	97656 CAJON VALLEY ESD 2023REF	0 00	6,715,375 00	0 00	6,715,375 00	(6,715,375 00)	1,006,667 41
56877 033_DS SAN YSIDRO MEAS U	95847 SAN YSIDRO MEAS U 2020B	0 00	1,735,350 00	0 00	1,735,350 00	(1,735,350 00)	381,667 46
56878 033_DS SAN YSIDRO MEAS T	95848 SAN YSIDRO MEAS T 2020B	0 00	1,777,475 00	0 00	1,777,475 00	(1,777,475 00)	381,152 76
56879 033_DS SAN YSIDRO ESD 20	95850 SAN YSIDRO ESD 2024 REF	0 00	765,400 00	0 00	765,400 00	(765,400 00)	339,987 02
56880 020_DS LA MESA-SV ESD 20	95730 LA MESA-SV ESD 2020B	0 00	3,035,375 00	0 00	3,035,375 00	(3,035,375 00)	1,169,235 30
56881 006_DS CAJON VALLEY ESD	97691 CAJON VALLEY ESD 2024REF	0 00	1,642,250 00	0 00	1,642,250 00	(1,642,250 00)	943,469 00
56882 020_DS LA MESA-SV ESD 20	95731 LA MESA-SV ESD 2020C	0 00	2,220,825 00	0 00	2,220,825 00	(2,220,825 00)	836,213 26
56884 023_DS NATIONAL ESD 2016	97697 NATIONAL ESD 2016C	0 00	900,000 00	0 00	900,000 00	(900,000 00)	318,308 45
56886 032_DS SANTEE ESD 2025A	97705 SANTEE ESD 2025A REF	0 00	648,679 86	0 00	648,679 86	(648,679 86)	1,674,015 39
56888 014_DS ENCINITAS ESD 202	97707 ENCINITAS ESD 2025A	0 00	2,200,000 02	0 00	2,200,000 02	(2,200,000 02)	3,111,936 22
56890 033_DS SAN YSIDRO ESD 20	95857 SAN YSIDRO ESD 2025A REF	0 00	1,258,934 02	0 00	1,258,934 02	(1,258,934 02)	1,111,829 65
56891 033_DS SAN YSIDRO MEAS T	95858 SAN YSIDRO MEAS T 2020C	0 00	815,427 09	0 00	815,427 09	(815,427 09)	496,967 06
56892 033_DS SAN YSIDRO MEAS U	95859 SAN YSIDRO MEAS U 2020C	0 00	754,513 89	0 00	754,513 89	(754,513 89)	460,974 76
56895 066_DS WARNER USD 2025A	95862 WARNER USD 2025A	0 00	25,347 21	0 00	25,347 21	(25,347 21)	242,990 40
56898 021_DS LEMON GROVE ESD 2	97725 LEMON GROVE ESD 2024A MEAS CC	0 00	227,333 35	0 00	227,333 35	(227,333 35)	1,180,197 28
56899 021_DS LEMON GROVE ESD 2	97726 LEMON GROVE ESD 2024A MEAS EE	0 00	0 00	0 00	0 00	0 00	1,180,196 37
56900 021_DS LEMON GROVE ESD 2	97727 LEMON GROVE ESD 2022B MEAS Q	0 00	199,999 99	0 00	199,999 99	(199,999 99)	1,403,351 46
56910 028_DS RANCHO SANTA FE 2	97740 RANCHO SANTA FE 2025 REF	0 00	267,575 00	0 00	267,575 00	(267,575 00)	417,975 00
57520 040_DS ESCONDIDO HIGH 19	95824 ESCONDIDO HIGH 1999A REF	0 00	96 73	0 00	96 73	(96 73)	1 87
57521 040_DS ESCONDIDO UN HI 2	97412 ESCONDIDO UN HI 2008 ELEC 200	0 00	8,054,812 50	0 00	8,054,812 50	(8,054,812 50)	4,715,477 01
57522 040_DS ESCONDIDO UN HI 2	97415 ESCONDIDO UN HI 2008 ELEC 200	0 00	0 00	0 00	0 00	0 00	10,895 96
57523 040_DS ESCONDIDO UHSD 20	97447 ESCONDIDO UHSD 2008C	0 00	426,187 50	0 00	426,187 50	(426,187 50)	286,037 70
57531 042_DS GROSSMONT UNION H	95827 GROSSMONT UNION HIGH 2004	0 00	5,380,000 00	0 00	5,380,000 00	(5,380,000 00)	3,229,229 31

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Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
57532 042_DS GROSSMONT UNION H	95829 GROSSMONT UNION HIGH 2006	0 00	12,360,000 00	0 00	12,360,000 00	(12,360,000 00)	8,017,968 38
57533 042_DS GROSSMONT UNION H	97395 GROSSMONT UNION HIGH 2008	0 00	5,210,000 00	0 00	5,210,000 00	(5,210,000 00)	3,273,711 77
57534 042_DS GROSSMONT UNION H	97406 GROSSMONT UNION HIGH 2008A	0 00	0 00	0 00	0 00	0 00	0 12
57535 042_DS GROSSMONT UNION H	97424 GROSSMONT UNION HIGH ELEC 200	0 00	0 00	0 00	0 00	0 00	0 16
57536 042_DS GROSSMONT UNION H	97434 GROSSMONT UNION HIGH ELEC 200	0 00	0 00	0 00	0 00	0 00	0 51
57537 042_DS GROSSMONT UNION H	97436 GROSSMONT UNION HIGH ELEC 200	0 00	25,674,601 05	0 00	25,674,601 05	(25,674,601 05)	23,025,616 53
57538 042_DS GROSSMONT UHSD 20	97445 GROSSMONT UHSD 2004 ELEC 2011	0 00	3 23	0 00	3 23	(3 23)	0 06
57539 042_DS GROSSMONT UHSD 20	97446 GROSSMONT UHSD 2004ELEC 2011B	0 00	0 09	0 00	0 09	(0 09)	
57540 043_DS JULIAN UNION HS 1	95828 JULIAN UNION HI 1996A	0 00	0 00	0 00	0 00	0 00	0 86
57541 042_DS GROSSMONT UHSD 20	97459 GROSSMONT UHSD 2012 REF	0 00	1,170,171 14	0 00	1,170,171 14	(1,170,171 14)	22,585 00
57542 043_DS JULIAN UHSD 2010E	95833 JULIAN UHSD 2010ELEC 2013A	0 00	276,912 50	0 00	276,912 50	(276,912 50)	168,889 06
57543 042_DS GROSSMONT UHSD 20	97481 GROSSMONT UHSD 2013 2008E	0 00	0 00	0 00	0 00	0 00	0 06
57544 042_DS GROSSMONT UHSD 20	97499 GROSSMONT UHSD 2015 2008F PRO	0 00	612,744 44	0 00	612,744 44	(612,744 44)	166,878 16
57545 042_DS GROSSMONT UHSD 20	97511 GROSSMONT UHSD 2015 REF	0 00	1,445,656 26	0 00	1,445,656 26	(1,445,656 26)	477,915 75
57546 042_DS GROSSMONT UHSD 20	97521 GROSSMONT UHSD 2016 REF	0 00	4,163,550 00	0 00	4,163,550 00	(4,163,550 00)	2,623,902 56
57547 042_DS GROSSMONT UHSD SI	97520 GROSSMONT UHSD SINKING DEP EL	0 00	21,990,000 00	0 00	21,990,000 00	(21,990,000 00)	96,392 01
57548 042_DS GROSSMONT UHSD 20	97539 GROSSMONT UHSD 2016B REF	0 00	3,097,550 00	0 00	3,097,550 00	(3,097,550 00)	1,770,839 20
57549 042_DS GROSSMONT UHSD EL	97544 GROSSMONT UHSD ELEC 2008 2017	0 00	1,421,525 00	0 00	1,421,525 00	(1,421,525 00)	842,213 07
57551 045_DS SAN DIEGUITO UHSD	95831 SAN DIEGUITO UHSD 2012	0 00	164,845 76	0 00	164,845 76	(164,845 76)	62,182 43
57553 045_DS SAN DIEGUITO UHSD	95835 SAN DIEGUITO UHSD 2012B-2	0 00	1,515,512 50	0 00	1,515,512 50	(1,515,512 50)	343,384 21
57555 045_DS SAN DIEGUITO UHSD	95837 SAN DIEGUITO UHSD 2012C-2	0 00	3,516,050 00	0 00	3,516,050 00	(3,516,050 00)	2,415,607 08
57556 042_DS GROSSMONT UHSD EL	97545 GROSSMONT UHSD ELEC 2016 2017	0 00	2,094,025 00	0 00	2,094,025 00	(2,094,025 00)	1,253,069 95
57557 042_DS GROSSMONT UHSD 20	97557 GROSSMONT UHSD 2008 2017H-1 P	0 00	0 00	0 00	0 00	0 00	0 04
57558 042_DS GROSSMONT UHSD 20	97558 GROSSMONT UHSD 2008 2017H-2 P	0 00	544,712 52	0 00	544,712 52	(544,712 52)	439,243 64
57559 046_DS SWEETWATER UNION	97375 SWEETWATER UNION DS 2000A	0 00	2,083,005 00	0 00	2,083,005 00	(2,083,005 00)	315,273 60
57562 046_DS SWEETWATER UN HIG	97379 SWEETWATER UN HIGH 2000C	0 00	8,995,000 00	0 00	8,995,000 00	(8,995,000 00)	1,339,400 43
57563 046_DS SWEETWATER UNION	97383 SWEETWATER UNION HIGH 2007	0 00	0 00	0 00	0 00	0 00	0 13
57564 046_DS SWEETWATER UHSD 2	97490 SWEETWATER UHSD 2014 REF BOND	0 00	4,695,500 00	0 00	4,695,500 00	(4,695,500 00)	963,634 08
57565 046_DS SWEETWATER UHSD 2	97518 SWEETWATER UHSD 2016 REF BOND	0 00	7,432,450 00	0 00	7,432,450 00	(7,432,450 00)	3,735,400 18
57566 046_DS SWEETWATER UHSD 2	97519 SWEETWATER UHSD 2006 ELEC 201	0 00	7,121,531 28	0 00	7,121,531 28	(7,121,531 28)	3,838,362 63
57567 041_DS FALLBROOK UNION H	95838 FALLBROOK UNION HIGH 2017A	0 00	381,212 50	0 00	381,212 50	(381,212 50)	218,755 70
57568 046_DS SWEETWATER UHSD 2	97569 SWEETWATER UHSD 2006 2018C	0 00	1,104,300 00	0 00	1,104,300 00	(1,104,300 00)	619,451 61
57569 061_DS POWAY SFID2002-1	97591 POWAY USD SFID 2002-1 2019 RE	0 00	5,323,967 01	0 00	5,323,967 01	(5,323,967 01)	3,363,420 80
57570 061_DS POWAY USD 2008B	97446 POWAY USD 2008B	0 00	0 00	0 00	0 00	0 00	267 72
57571 061_DS POWAY USD SFID 20	97449 POWAY USD SFID 2002-1 2011 RE	0 00	0 00	0 00	0 00	0 00	24 10
57572 061_DS POWAY USD SFID 20	97489 POWAY USD SFID 2002-1B 2014 R	0 00	7,623,425 00	0 00	7,623,425 00	(7,623,425 00)	1,423,165 97
57574 042_DS GROSSMONT UHSD 20	97559 GROSSMONT UHSD 2017 REF	0 00	874,900 00	0 00	874,900 00	(874,900 00)	932,831 41
57576 045_DS SAN DIEGUITO UHSD	95840 SAN DIEGUITO UHSD 2012D-2	0 00	727,400 00	0 00	727,400 00	(727,400 00)	420,578 86
57577 042_DS GROSSMT UHSD 2016	97571 GROSSMT UHSD 2016 2018B	0 00	2,036,050 00	0 00	2,036,050 00	(2,036,050 00)	1,222,658 96
57578 042_DS GROSSMT 2016 2019	97584 GROSSMT 2016 2019C MEAS BB	0 00	1,660,125 00	0 00	1,660,125 00	(1,660,125 00)	995,740 50
57579 042_DS GROSSMT 2008 2019	97585 GROSSMT 2008 2019I PROP U	0 00	527,800 00	0 00	527,800 00	(527,800 00)	403,004 13
57580 042_DS GROSSMT PROP U 20	97602 GROSSMT PROP U 2020 REF	0 00	1,363,500 00	0 00	1,363,500 00	(1,363,500 00)	774,385 59
57581 045_DS SAN DIEGUITO UHSD	97603 SAN DIEGUITO UHSD 2020 REF	0 00	9,713,747 45	0 00	9,713,747 45	(9,713,747 45)	5,965,989 85
57582 041_DS FALLBROOK UHSD 20	95841 FALLBROOK UHSD 2020 B	0 00	333,231 26	0 00	333,231 26	(333,231 26)	195,306 48
57583 042_DS GROSSMT 2008 PROP	97609 GROSSMT 2008 PROP U 2020J	0 00	547,975 02	0 00	547,975 02	(547,975 02)	287,571 65
57584 042_DS GROSSMONT UHSD 20	97637 GROSSMONT UHSD 2021K	0 00	0 00	0 00	0 00	0 00	(2,699 85)
57585 045_DS SAN DIEGUITO UHSD	97628 SAN DIEGUITO UHSD 2021 REF	0 00	1,096,010 80	0 00	1,096,010 80	(1,096,010 80)	641,213 99
57586 045_DS SAN DIEGUITO UHSD	97629 SAN DIEGUITO UHSD 2021E-1	0 00	302,700 11	0 00	302,700 11	(302,700 11)	5,842 58
57587 045_DS SAN DIEGUITO UHSD	97630 SAN DIEGUITO UHSD 2021E-2	0 00	2,129,987 50	0 00	2,129,987 50	(2,129,987 50)	1,493,610 86
57588 041_DS FALLBROOK UHSD 20	95842 FALLBROOK UHSD 2022C	0 00	1,059,150 00	0 00	1,059,150 00	(1,059,150 00)	595,807 67
57589 042_DS GROSSMONT UHSD 20	95849 GROSSMONT UHSD 2022L	0 00	1,054,250 00	0 00	1,054,250 00	(1,054,250 00)	646,532 65

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
57590 046_DS SWEETWATER UHSD 2	97666 SWEETWATER UHSD 2022A	0 00	15,314,700 00	0 00	15,314,700 00	(15,314,700 00)	4,629,982 96
57591 046_DS SWEETWATER USHD 2	97667 SWEETWATER UHSD 2022D	0 00	1,297,750 00	0 00	1,297,750 00	(1,297,750 00)	1,127,748 68
57592 046_DS SWEETWATER UHSD 2	97695 SWEETWATER UHSD 2024 REF	0 00	5,542,625 00	0 00	5,542,625 00	(5,542,625 00)	11,977,888 83
57593 046_DS SWEETWATER UHSD 2	97800 SWEETWATER UHSD 2025A-1	0 00	855,670 67	0 00	855,670 67	(855,670 67)	2,772 99
57594 046_DS SWEETWATER UHSD 2	97801 SWEETWATER UHSD 2025A-2	0 00	1,792,139 72	0 00	1,792,139 72	(1,792,139 72)	10,519,985 70
57595 042_DS GROSSMONT UHSD 20	95851 GROSSMONT UHSD 2024A REF	0 00	4,342,000 00	0 00	4,342,000 00	(4,342,000 00)	4,673,093 11
57596 042_DS GROSSMONT UHSD 20	95852 GROSSMONT UHSD 2024B REF	0 00	69,280 00	0 00	69,280 00	(69,280 00)	208,081 12
57598 045_DS SAN DIEGUITO UHSD	97703 SAN DIEGUITO UHSD 2025 REF	0 00	3,201,010 41	0 00	3,201,010 41	(3,201,010 41)	3,563,511 59
57599 046_DS SWEETWATER UHSD 2	97802 SWEETWATER UHSD 2025A-3	0 00	271,666 67	0 00	271,666 67	(271,666 67)	741,049 44
58490 053_DS GROSS CUY CC 2021	97626 GROSS CUY CC 2021C	0 00	2,763,700 00	0 00	2,763,700 00	(2,763,700 00)	1,609,782 75
58491 053_DS GROSS CUY CC 2021	97627 GROSS CUY CC 2021 REF	0 00	3,394,277 80	0 00	3,394,277 80	(3,394,277 80)	2,297,982 46
58492 053_DS GROSS CUY CC 2018	95023 GROSS CUY CC 2018 REF	0 00	1,000,000 00	0 00	1,000,000 00	(1,000,000 00)	238,847 13
58493 053_DS GROSS CUY CC 2018	95018 GROSS CUY CC 2018B	0 00	5,296,600 00	0 00	5,296,600 00	(5,296,600 00)	3,051,751 71
58494 053_DS GROSS CUY CC 2013	95017 GROSS CUY CC 2013 REF BONDS	0 00	0 00	0 00	0 00	0 00	12,112 47
58495 053_DS GROSS CUY CC 2012	95016 GROSS CUY CC 2012 ELEC 2013A	0 00	363,270 91	0 00	363,270 91	(363,270 91)	7,011 65
58496 053_DS GROSS CUY COMM CO	95013 GROSS CUY COMM COLL 2008C	0 00	19,060,000 00	0 00	19,060,000 00	(19,060,000 00)	11,637,358 78
58497 053_DS GROSS CUY COMM CO	95014 GROSS CUY COMM COLL 2008 REF	0 00	0 00	0 00	0 00	0 00	0 08
58502 055_DS SOUTHWESTERN CC 2	95001 SOUTHWESTERN CC 2004	0 00	4,175,000 00	0 00	4,175,000 00	(4,175,000 00)	5,174,368 07
58503 055_DS SOUTHWESTERN CC R	95011 SOUTHWESTERN CC REF 2005B	0 00	9 50	0 00	9 50	(9 50)	0 18
58504 055_DS SOUTHWESTERN CC P	97413 SOUTHWESTERN CC PROP R 2009	0 00	1 59	0 00	1 59	(1 59)	0 04
58505 055_DS SOUTHWESTERN CC 2	97414 SOUTHWESTERN CC 2008 ELEC 200	0 00	7 19	0 00	7 19	(7 19)	0 14
58506 055_DS SOUTHWESTERN CC 2	97420 SOUTHWESTERN CC 2008 ELEC 201	0 00	0 00	0 00	0 00	0 00	12,114 43
58508 055_DS SOUTHWESTERN CC 2	97496 SOUTHWESTERN CC 2015 REF	0 00	3,966,750 00	0 00	3,966,750 00	(3,966,750 00)	644,126 63
58509 055_DS SOUTHWESTERN CC 2	97502 SOUTHWESTERN CC 2008 ELEC 201	0 00	164 60	0 00	164 60	(164 60)	3 17
58510 055_DS SOUTHWESTERN CC 2	97536 SOUTHWESTERN CC 2016 REF A	0 00	166 13	0 00	166 13	(166 13)	3 21
58511 055_DS SOUTHWESTERN CC 2	97537 SOUTHWESTERN CC 2016 REF B	0 00	5,735,200 00	0 00	5,735,200 00	(5,735,200 00)	3,366,929 81
58512 055_DS SOUTHWESTERN CC 2	97553 SOUTHWESTERN CC 2016 ELEC 201	0 00	4,628,493 76	0 00	4,628,493 76	(4,628,493 76)	2,543,428 54
58513 055_DS SOUTHWESTERN CC P	97614 SOUTHWESTERN CC PROP R 2020 R	0 00	3,047,121 51	0 00	3,047,121 51	(3,047,121 51)	1,742,585 98
58514 055_DS SOUTHWESTERN CC P	97615 SOUTHWESTERN CC PROP R 2020E	0 00	1,791,925 00	0 00	1,791,925 00	(1,791,925 00)	1,105,653 49
58515 055_DS SOUTHWESTERN CC M	97616 SOUTHWESTERN CC MEAS Z 2020B	0 00	1,099,925 00	0 00	1,099,925 00	(1,099,925 00)	699,903 55
58516 055_DS SOUTHWESTERN CC 2	97624 SOUTHWESTERN CC 2021 REF	0 00	4,719,697 66	0 00	4,719,697 66	(4,719,697 66)	2,979,871 59
58517 055_DS SOUTHWESTERN CC 2	97625 SOUTHWESTERN CC 2021C	0 00	1,707,068 76	0 00	1,707,068 76	(1,707,068 76)	723,991 22
58518 052_DS PALOMAR CC DS 200	95022 PALOMAR CC DS 2006D	0 00	7,023,800 00	0 00	7,023,800 00	(7,023,800 00)	4,069,740 18
58519 052_DS PALOMAR CC DS 200	95019 PALOMAR CC DS 2006C	0 00	2,260,125 00	0 00	2,260,125 00	(2,260,125 00)	339,008 59
58520 052_DS PALOMAR CC DS 200	95015 PALOMAR CC DS 2006A	0 00	0 00	0 00	0 00	0 00	0 06
58521 052_DS PALOMAR CC DS 200	97422 PALOMAR CC DS 2006B	0 00	8,059,010 00	0 00	8,059,010 00	(8,059,010 00)	4,202,693 67
58522 052_DS PALOMAR CC 2015 G	97491 PALOMAR CC 2015 GO REF BONDS	0 00	0 00	0 00	0 00	0 00	1,230,544 23
58523 052_DS PALOMAR CC 2017 R	97548 PALOMAR CC 2017 REF	0 00	4,437,600 00	0 00	4,437,600 00	(4,437,600 00)	2,565,836 66
58524 052_DS PALOMAR CC 2020 R	97621 PALOMAR CC 2020 REF	0 00	7,340,759 57	0 00	7,340,759 57	(7,340,759 57)	4,298,761 52
58525 052_DS_PALOMAR CC 2021 G	97636 PALOMAR CC 2021 GO REF BONDS	0 00	4,366,185 88	0 00	4,366,185 88	(4,366,185 88)	7,799,968 12
58535 054_DS MIRACOSTA CC 2016	97555 MIRACOSTA CC 2016A	0 00	3,152,900 00	0 00	3,152,900 00	(3,152,900 00)	1,961,422 94
58536 054_DS MIRACOSTA CC 2016	97604 MIRACOSTA CC 2016B	0 00	8,605,543 76	0 00	8,605,543 76	(8,605,543 76)	5,312,603 75
58537 054_DS MIRACOSTA CCD 201	97652 MIRACOSTA CCD 2016C	0 00	8,160,362 52	0 00	8,160,362 52	(8,160,362 52)	4,366,743 58
58540 055_DS SOUTHWESTERN CC 2	97641 SOUTHWESTERN CC 2021D	0 00	7,293,250 00	0 00	7,293,250 00	(7,293,250 00)	4,187,873 46
58541 055_DS SOUTHWESTERN CC 2	97642 SOUTHWESTERN CC 2021F	0 00	2,725,150 00	0 00	2,725,150 00	(2,725,150 00)	1,553,346 22
58542 055_DS SOUTHWESTERN CC 2	97701 SOUTHWESTERN CC 2025A	0 00	3,070,429 97	0 00	3,070,429 97	(3,070,429 97)	6,761,759 89
58553 060_DS SAN DIEGO COMM CO	97408 SAN DIEGO COMM COLL PROP S 20	0 00	3,632 58	0 00	3,632 58	(3,632 58)	70 10
58554 060_DS SAN DIEGO COMM CO	97441 SAN DIEGO COMM COLL 2011 REFU	0 00	245 70	0 00	245 70	(245 70)	4 74
58555 060_DS SAN DIEGO COMM CO	97442 SAN DIEGO COMM COLL 2006 ELEC	0 00	513 09	0 00	513 09	(513 09)	9 90
58556 060_DS SAN DIEGO COMM CO	97443 SAN DIEGO COMM COLL 2002 ELEC	0 00	0 00	0 00	0 00	0 00	(1,116 90)
58557 060_DS SAN DIEGO CC 2012	97453 SAN DIEGO COMM COLL 2012 REF	0 00	48,430 38	0 00	48,430 38	(48,430 38)	934 12

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58558 060_DS SDCCD 2006 SERIES	97476 SDCCD 2006 SERIES 2013	0 00	419,773 95	0 00	419,773 95	(419,773 95)	8,102 01
58559 060_DS SDCCD 2002 SERIES	97477 SDCCD 2002 SERIES 2013	0 00	509,398 20	0 00	509,398 20	(509,398 20)	9,440 30
58560 060_DS SDCCD 2006 SERIES	97540 SDCCD 2006 SERIES 2016	0 00	8,249,425 00	0 00	8,249,425 00	(8,249,425 00)	5,098,868 01
58561 060_DS SDCCD 2016 REF	97541 SDCCD 2016 REF	0 00	25,188,875 00	0 00	25,188,875 00	(25,188,875 00)	15,980,402 84
58562 060_DS SDCC2019REF PROPN	97589 SDCCD 2019 REF PROPS N&S SER	0 00	33,284,078 72	0 00	33,284,078 72	(33,284,078 72)	18,179,291 42
58563 060_DS SDCC2019REF PROPN	97590 SDCCD 2019 REF PROPS N&S SER	0 00	6,216,484 98	0 00	6,216,484 98	(6,216,484 98)	3,980,730 80
58564 060_DS SDCCD 2021 REF	97645 SDCCD 2021 REF	0 00	19,400,170 83	0 00	19,400,170 83	(19,400,170 83)	11,419,992 90
58565 060_DS SDCCD 2024 REF	97653 SDCCD 2024 REF	0 00	7,884,650 00	0 00	7,884,650 00	(7,884,650 00)	5,999,025 50
58566 060_DS SDCCD SERIES 2025	97698 SDCCD SERIES 2025 A-1	0 00	33,715,597 78	0 00	33,715,597 78	(33,715,597 78)	1,984,712 32
58567 060_DS SDCCD SERIES 2025	97699 SDCCD SERIES 2025 A-2	0 00	9,025,519 44	0 00	9,025,519 44	(9,025,519 44)	35,197,745 90
58570 061_DS POWAY USD 2025 RE	97700 POWAY USD 2025 REF	0 00	10,232,875 00	0 00	10,232,875 00	(10,232,875 00)	12,785,027 35
REPORT TOTAL		11,406,211,251 18	6,671,648,371 47	2,604,591,198 62	9,476,239,570 09	1,929,971,681 09	4,917,207,498 46

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Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND		7,856,457,638 94	3,956,357,478 13	1,837,584,495 90	5,793,941,974 03	2,062,515,664 91	2,438,480,714 74
11100 ROAD FUND		464,199,897 75	133,073,412 56	100,225,327 22	233,298,739 77	230,901,157 98	114,304,286 54
12020 CSHAF GILLESPIE HOUSING		25,000 00	12,738 27	0 00	12,738 27	12,261 73	14,830 44
12022 CSHAF USDRIP HOUSING		3,500 00	1 61	0 00	1 61	3,498 39	4,745 11
12150 S D COUNTY LIGHT MAINT D		3,030,903 16	1,382,080 89	436,297 02	1,818,377 91	1,212,225 25	1,343,671 90
12200 COUNTY LIBRARY		74,384,360 23	44,535,191 45	6,897,358 00	51,432,549 45	22,951,810 78	37,599,229 89
12250 SHERF ASSET FORFEIT PRGM		2,581,353 57	1,027,942 72	661,804 20	1,689,746 92	891,606 65	1,236,902 35
12251 SHERF ASSET FORFEIT US T		2,000,000 00	80,993 13	48,618 52	129,611 65	1,870,388 35	1,190,063 65
12252 SHERF ASSET FORFEIT STAT		2,400,000 00	18,273 65	0 00	18,273 65	2,381,726 35	387,959 54
12300 DA ASSET FORFEIT FEDERAL		2,153,112 38	27,592 12	20,978 93	48,571 05	2,104,541 33	195,475 78
12325 DA ASSET FORFEIT US TREA		50,000 00	0 00	0 00	0 00	50,000 00	17,044 53
12350 DA ASSET FORFEIT STATE		354,169 13	134,322 26	314,096 31	448,420 57	(94,251 44)	92,409 72
12450 PROB ASSET FORFEIT PROG		100,000 00	0 00	0 00	0 00	100,000 00	3,907 22
12451 PROB ASSET FORFEIT US TR		0 00	0 00	0 00	0 00	0 00	10 17
12452 PROB ASSET FORFEIT STATE		0 00	0 00	0 00	0 00	0 00	287 74
12500 SHERIFFS INCARC PPLS WEL		8,710,281 18	1,285,159 98	264,243 84	1,549,403 82	7,160,877 36	1,265,490 18
12550 WARD WELFARE FUND		2,000 00	0 00	0 00	0 00	2,000 00	17,063 63
12555 PUB SAFETY PROP 172 SP R		431,065,820 10	229,370,168 66	444,479 65	229,814,648 31	201,251,171 79	161,819,904 13
12580 TOBACCO SECURITIZATION S		35,514,624 00	68,849 18	0 00	68,849 18	35,445,774 82	2,869,610 05
12650 INACTIVE WASTE SITE MGMT		8,273,084 49	2,738,141 22	1,360,976 30	4,099,117 52	4,173,966 97	1,574,442 75
12675 WASTE PLANNING AND RECYC		7,862,571 42	2,691,057 98	2,105,696 52	4,796,754 50	3,065,816 92	2,832,095 28
12700 HILLSBOROUGH LNDFL MAINT		0 00	0 00	0 00	0 00	0 00	1 10
12750 DUCK POND LANDFILL CLEAN		14,689 00	0 00	0 00	0 00	14,689 00	6,376 72
12760 IHS PUBLIC AUTHORITY SPR		57,470,255 00	40,498,699 10	202,445 38	40,701,144 48	16,769,110 52	42,664,110 13
13004 PLD AREA 4 LINCOLN ACRES		2,014,200 00	0 00	300 00	300 00	2,013,900 00	295 95
13015 PLD AREA 15 SWEETWATER		2,000 00	0 00	0 00	0 00	2,000 00	5 75
13016 PLD AREA 16 OTAY		0 00	0 00	0 00	0 00	0 00	8 42
13019 PLD AREA 19 JAMUL		300 00	0 00	0 00	0 00	300 00	91 11
13020 PLD AREA 20 SPRING VALLE		1,000 00	0 00	1,000 00	1,000 00	0 00	220 74
13025 PLD AREA 25 LAKESIDE		5,000 00	0 00	0 00	0 00	5,000 00	47,501 32
13026 PLD AREA 26 CREST		1,000 00	0 00	750 00	750 00	250 00	3,450 04
13027 PLD AREA 27 ALPINE		4,000 00	0 00	0 00	0 00	4,000 00	8,061 30
13028 PLD AREA 28 RAMONA		243,835 14	236,452 78	6,882 36	243,335 14	500 00	12,703 25
13029 PLD AREA 29 ESCONDIDO		875,905 00	0 00	874,905 00	874,905 00	1,000 00	17,949 67
13030 PLD AREA 30 SAN MARCOS		916,158 00	0 00	916,158 00	916,158 00	2,000 00	19,621 96
13031 PLD AREA 31 SAN DIEGUITO		4,087,622 00	0 00	4,087,622 00	4,087,622 00	0 00	104,130 39
13032 PLD AREA 32 CARLSBAD		2,000 00	0 00	0 00	0 00	2,000 00	916 45
13035 PLD AREA 35 FALLBROOK		10,600 00	0 00	0 00	0 00	10,600 00	1,055 70
13036 PLD AREA 36 BONSALL		4,000 00	0 00	4,000 00	4,000 00	0 00	2,624 03
13037 PLD AREA 37 VISTA		901,727 19	0 00	900,727 19	900,727 19	1,000 00	18,479 46
13038 PLD AREA 38 VALLEY CENTE		40,475 92	2,046 60	37,429 32	39,475 92	1,000 00	1,533 05
13039 PLD AREA 39 PAUMA VALLEY		1,000 00	0 00	200 00	200 00	800 00	11,420 44
13040 PLD AREA 40 PALOMAR JUN		693,342 00	72,161 24	353,898 41	426,059 65	267,282 35	6,321 68
13041 PLD AREA 41 MTN EMPIRE		500 00	0 00	500 00	500 00	0 00	3,410 29
13042 PLD AREA 42 ANZA BORREGO		1,000 00	0 00	1,000 00	1,000 00	0 00	2,128 42
13043 PLD AREA 43 CENTRAL MTN		300 00	0 00	0 00	0 00	300 00	507 36
13044 PLD AREA 44 OCEANSIDE		0 00	0 00	0 00	0 00	0 00	88 61
13045 PLD AREA 45 VALLE DE ORO		500 00	0 00	300 00	300 00	200 00	372 11
13049 PLD ADMINISTRATIVE FEE		751,000 00	29,104 03	22,795 89	51,899 92	699,100 08	90,833 22
13050 PLD ALPINE IMPRV IMPACT		0 00	0 00	0 00	0 00	0 00	152,801 08
13052 PLD BONSALL IMPRV IMPACT		0 00	0 00	0 00	0 00	0 00	107,218 00
13053 PLD CENTRL MTN IMPRV IMP		0 00	0 00	0 00	0 00	0 00	30,558 66
13054 PLD COUNTYSL IMPRV IMP		0 00	0 00	0 00	0 00	0 00	910,840 00
13055 PLD CRESTDEHESA IMPV IMP		0 00	0 00	0 00	0 00	0 00	74,899 82
13056 PLD DESERT IMPRV IMPACT		0 00	0 00	0 00	0 00	0 00	21,043 23
13057 PLD FALLBROOK IMPRV IMPA		0 00	0 00	0 00	0 00	0 00	703,639 73
13058 PLD JAMUL IMPRV IMPACT F		0 00	0 00	0 00	0 00	0 00	51,817 81
13059 PLD JULIAN IMPRV IMPACT		55,000 00	0 00	55,000 00	55,000 00	0 00	17,360 72
13060 PLD LAKESIDE IMPRV IMPAC		0 00	0 00	0 00	0 00	0 00	304,702 10

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
13061 PLD MTN EMPIRE IMPRV IMP		0 00	0 00	0 00	0 00	0 00	39,692 32
13062 PLD NC METRO IMPRV IMPAC		0 00	0 00	0 00	0 00	0 00	268,557 09
13063 PLD N MTN IMPRV IMPACT F		0 00	0 00	0 00	0 00	0 00	20,970 02
13065 PLD PALA PMA IMPRV IMPAC		0 00	0 00	0 00	0 00	0 00	21,481 74
13066 PLD PENDLETON IMPRV IMPA		0 00	0 00	0 00	0 00	0 00	2,390 86
13067 PLD RAINBOW IMPRV IMPACT		0 00	0 00	0 00	0 00	0 00	9,601 17
13068 PLD RAMONA IMPRV IMPACT		0 00	0 00	0 00	0 00	0 00	682,822 62
13069 PLD SAN DGTO IMPRV IMPAC		0 00	0 00	0 00	0 00	0 00	111,815 20
13070 PLD SPRING VY IMPRV IMPA		35,000 00	0 00	0 00	0 00	35,000 00	192,201 00
13071 PLD SWEETWATR IMPRV IMPA		0 00	0 00	0 00	0 00	0 00	8,443 49
13072 PLD VALLE DE ORO IMPV IM		0 00	0 00	0 00	0 00	0 00	171,523 45
13073 PLD VALLEY CTR IMPRV IMP		0 00	0 00	0 00	0 00	0 00	117,998 36
13080 PLD ALPINE LAND ACQ IMPA		0 00	0 00	0 00	0 00	0 00	12,521 78
13082 PLD BONSALL LAND ACQ IMP		0 00	0 00	0 00	0 00	0 00	18,106 96
13083 PLD CENTRL MTN LND ACQ I		0 00	0 00	0 00	0 00	0 00	4,597 87
13084 PLD COUNTY ISL LND ACQ I		0 00	0 00	0 00	0 00	0 00	169,561 07
13085 PLD CRESTDEHESA LD ACQ I		0 00	0 00	0 00	0 00	0 00	9,453 69
13086 PLD DESERT LAND ACQ IMPA		0 00	0 00	0 00	0 00	0 00	291 21
13087 PLD FALLBROOK LND ACQ IM		0 00	0 00	0 00	0 00	0 00	79,692 42
13088 PLD JAMUL LAND ACQ IMPAC		0 00	0 00	0 00	0 00	0 00	5,467 85
13089 PLD JULIAN LAND ACQ IMPA		0 00	0 00	0 00	0 00	0 00	646 64
13090 PLD LAKESIDE LND ACQ IMP		0 00	0 00	0 00	0 00	0 00	13,895 38
13091 PLD MTN EMPIRE LND ACQ I		0 00	0 00	0 00	0 00	0 00	521 27
13092 PLD NC METRO LND ACQ IMP		0 00	0 00	0 00	0 00	0 00	28,260 29
13093 PLD N MTN LAND ACQ IMPAC		0 00	0 00	0 00	0 00	0 00	774 88
13095 PLD PALA PMA LND ACQ IMP		0 00	0 00	0 00	0 00	0 00	1,300 33
13096 PLD PENDLETON LND ACQ IM		0 00	0 00	0 00	0 00	0 00	68 72
13097 PLD RAINBOW LAND ACQ IMP		0 00	0 00	0 00	0 00	0 00	233 27
13098 PLD RAMONA LAND ACQ IMPA		0 00	0 00	0 00	0 00	0 00	18,572 65
13099 PLD SAN DGTO LND ACQ IMP		0 00	0 00	0 00	0 00	0 00	61,710 42
13100 PLD SPRING VY LND ACQ IM		0 00	0 00	0 00	0 00	0 00	47,084 37
13101 PLD SWEETWATR LND ACQ IM		0 00	0 00	0 00	0 00	0 00	3,408 09
13102 PLD VALLE DE ORO LD ACQ		0 00	0 00	0 00	0 00	0 00	27,902 75
13103 PLD VALLEY CTR LND ACQ I		0 00	0 00	0 00	0 00	0 00	7,803 31
13112 PLD BONSALL IN LIEU FEE		0 00	0 00	0 00	0 00	0 00	2,748 57
13117 PLD FALLBROOK IN LIEU FE		0 00	0 00	0 00	0 00	0 00	42 99
13118 PLD JAMUL IN LIEU FEE		0 00	0 00	0 00	0 00	0 00	(0 01)
13120 PLD LAKESIDE IN LIEU FEE		0 00	0 00	0 00	0 00	0 00	13,571 41
13122 PLD NC METRO IN LIEU FEE		0 00	0 00	0 00	0 00	0 00	5,815 88
13128 PLD RAMONA IN LIEU FEE		0 00	0 00	0 00	0 00	0 00	34,093 42
13129 PLD SAN DGTO IN LIEU FEE		0 00	0 00	0 00	0 00	0 00	2,222 20
13130 PLD SPRING VY IN LIEU FE		50,000 00	0 00	85,000 00	85,000 00	(35,000 00)	965 52
13131 PLD SWEETWATR IN LIEU FE		0 00	0 00	0 00	0 00	0 00	19 09
13132 PLD VALLE DE ORO IN LIEU		0 00	0 00	0 00	0 00	0 00	885 74
13133 PLD VALLEY CTR IN LIEU F		0 00	0 00	0 00	0 00	0 00	2,336 63
13695 SANCAL 2023 CPH LAB COC		0 00	2,269,778 71	0 00	2,269,778 71	(2,269,778 71)	71,940 85
14005 PRD 6 PAUMA VALLEY		232,479 77	15,203 26	29,289 68	44,492 94	187,986 83	40,856 25
14010 PRD 8 MAGEE ROAD PALA		129,738 00	7,590 37	16,169 45	23,759 82	105,978 18	32,241 27
14015 PRD 9 SANTA FE ZONE B		271,119 00	25,811 89	22,012 66	47,824 55	223,294 45	23,721 66
14020 PRD 10 DAVIS DRIVE		57,675 00	6,869 84	1,197 30	8,067 14	49,607 86	8,207 54
14025 PRD 11 BERNARDO ROAD ZN		67,852 00	5,397 07	2,614 94	8,012 01	59,839 99	14,797 00
14030 PRD 11 BERNARDO ROAD ZN		12,921 00	3,020 34	1,228 01	4,248 35	8,672 65	2,628 79
14035 PRD 11 BERNARDO ROAD ZN		40,356 94	38,024 06	0 26	38,024 32	2,332 62	5,610 45
14040 PRD 12 LOMAIR		164,332 00	5,667 72	2,733 67	8,401 39	155,930 61	20,576 22
14045 PRD 13 PALA MESA ZONE A		272,591 80	62,479 82	24,851 69	87,331 51	185,260 29	93,129 75
14050 PRD 13 STEWART CANYON ZN		103,193 00	6,103 47	6,170 00	12,273 47	90,919 53	21,043 59
14060 PRD 16 WYNOLA		188,482 00	13,633 75	5,744 18	19,377 93	169,084 07	23,571 26
14065 CSA 17 SAN DIEGUITO AMBU		0 00	0 00	0 00	0 00	0 00	41 00
14070 PRD 18 HARRISON PARK		144,181 00	16,365 48	17,447 67	33,813 15	110,367 85	36,867 14

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
14080 PRD 20 DAILY ROAD		230,037 00	41,367 25	17,953 06	59,320 31	170,716 69	89,698 03
14085 PRD 21 PAUMA HEIGHTS		639,899 03	381,510 68	20,142 78	401,653 46	238,245 57	55,697 07
14090 PRD 22 WEST DOUGHERTY ST		6,350 00	2,473 00	0 00	2,473 00	3,877 00	2,199 11
14095 PRD 23 ROCK TERRACE ROAD		25,877 00	3,555 84	4,578 00	8,133 84	17,743 16	4,897 31
14100 PRD 24 MT WHITNEY ROAD		107,781 00	4,869 63	4,248 51	8,918 14	98,862 86	8,946 66
14105 CSA 26 RANCHO SAN DIEGO		387,307 08	127,600 04	75,000 00	202,600 04	184,707 04	185,235 85
14110 CSA 26 COTTONWD VILLG ZN		427,286 86	157,830 88	69,432 97	227,263 66	200,023 20	164,436 83
14115 CSA 26 MONTE VISTA ZN B		273,354 36	115,453 54	43,828 52	159,282 06	114,072 30	86,287 94
14118 CSA 26 SD LANDSCAPE MAIN		188,970 00	156,250 92	0 00	156,250 92	32,719 08	117,195 37
14119 LMD ZONE 2 JULIAN		113,159 54	46,448 47	0 00	46,448 47	66,711 07	60,946 71
14120 PRD 30 ROYAL OAKS CARROL		68,555 00	4,396 07	10,592 02	14,988 09	53,566 91	7,362 44
14125 PRD 38 GAY RIO TERRACE		92,430 00	4,299 94	6,681 33	10,981 27	81,448 73	9,732 55
14135 PRD 45 RINCON SPRINGS RD		44,947 00	10,976 44	199 08	11,175 52	33,771 48	6,797 30
14140 PRD 46 ROCOSO ROAD		296,718 00	7,587 86	3,542 07	11,129 93	285,588 07	36,475 82
14145 PRD 49 SUNSET KNOLLS ROA		75,617 00	4,163 15	1,524 00	5,687 15	70,129 85	5,714 26
14150 PRD 50 KNOLL PARK LANE		68,881 00	2,650 59	4,000 00	6,650 59	62,230 41	8,115 51
14155 PRD 53 KNOLL PARK		232,065 00	3,745 47	6,585 53	10,331 00	221,734 00	18,512 39
14160 PRD 54 MT HELIX		150,769 00	7,731 52	647 86	8,379 38	142,389 62	14,907 86
14165 PRD 55 RAINBOW CREST RD		138,857 00	19,838 63	5,732 36	25,570 99	113,286 01	47,605 82
14170 PRD 60 RIVER DRIVE		141,425 00	4,507 78	3,052 03	7,559 81	133,865 19	18,229 92
14175 PRD 61 GREEN MEADOW WAY		119,367 00	2,544 53	7,000 00	9,544 53	109,822 47	12,969 71
14180 PRD 63 HILLVIEW ROAD		302,540 00	3,361 80	10,664 00	14,225 80	288,314 20	37,341 16
14195 PRD 70 EL CAMINO CORTO		49,435 00	17,441 46	24,034 50	41,475 96	7,959 04	7,435 65
14200 PRD 75 GAY RIO DR ZONE A		134,614 00	3,335 69	3,524 00	6,859 69	127,754 31	18,821 82
14205 PRD 75 GAY RIO DR ZONE B		84,582 00	4,243 76	7,175 01	11,418 79	73,163 21	22,376 92
14220 PRD 76 KINGSFORD COURT		63,453 00	3,506 90	3,096 00	6,602 90	56,850 10	9,753 05
14225 PRD 77 MONTIEL TRUCK TRA		90,327 00	7,046 78	8,491 74	15,538 52	74,788 48	22,519 84
14230 PRD 78 GARDENA WAY		79,006 00	2,795 53	7,046 00	9,841 53	69,164 47	11,325 13
14235 PRD 80 HARRIS TRUCK TRAI		171,051 41	64,736 10	13,481 56	98,217 66	72,833 75	17,932 39
14240 CSA 81 FALLBROOK LOCAL P		864,867 25	400,212 26	511 65	400,723 91	464,143 34	476,594 08
14245 CSA 83 SAN DIEGUITO LOC		1,158,339 60	539,764 71	96,910 97	636,675 68	521,663 92	714,169 99
14246 CSA 83A ZONE A4S RANCH P		1,110,941 90	625,603 96	12,283 56	637,887 52	473,054 38	683,093 43
14255 PRD 88 EAST FIFTH ST		52,306 00	4,384 78	2,763 82	7,148 60	45,157 60	6,839 56
14265 PRD 90 SOUTH CORDOBA		71,993 00	3,044 67	2,460 00	5,504 67	66,488 33	8,853 48
14270 PRD 94 ROBLE GRANDE ROAD		314,732 00	3,644 26	5,024 01	8,668 27	306,063 73	35,437 20
14275 PRD 95 VALLE DEL SOL		226,398 00	5,118 84	9,320 02	14,438 86	211,959 14	33,689 75
14280 PRD 99 ALLONDRA DEL CORV		139,122 00	6,049 49	3,246 89	9,296 38	129,825 62	17,733 00
14290 PRD 101 JOHNSON LAKE RD		155,212 00	9,067 67	276 39	9,344 06	145,867 94	19,001 15
14295 PRD 101 HI RIDGE RD ZONE		232,075 00	7,192 61	2,106 42	9,299 03	222,775 97	23,707 26
14300 PRD 102 MT MEADOW		183,743 09	26,695 82	18,108 27	44,804 09	138,939 00	38,475 50
14315 PRD 103 ALTO DRIVE		192,218 00	6,550 43	6,668 08	15,218 51	176,999 49	14,026 46
14320 PRD 104 ARTESIAN RD		287,280 00	6,084 06	14,657 24	22,741 30	264,538 70	94,993 69
14330 PRD 105 ALTA LOMA DR		117,898 00	4,286 52	9,461 83	13,748 35	104,149 65	13,864 22
14335 PRD 105 ALTA LOMA DR ZN		122,564 00	4,258 53	1,961 83	6,220 36	116,343 64	12,972 67
14340 PRD 106 GARRISON WAY ET		38,908 00	5,643 63	9,331 07	14,974 70	23,933 30	31,795 18
14410 PRD 117 LEGEND ROCK		322,091 00	20,853 57	33,351 30	54,204 87	267,886 13	119,502 07
14440 CSA 122 OTAY MESA EAST		7,864 00	0 00	0 00	0 00	7,864 00	152 51
14445 PRD 123 MIZPAH LANE		74,588 00	4,644 38	2,052 03	6,696 41	67,891 59	7,718 08
14455 PRD 125 WRIGHTWOOD ROAD		57,983 00	13,805 40	12 14	13,817 54	44,165 46	6,694 73
14460 PRD 126 SANDHURST WAY		20,295 00	3,595 47	1,000 00	4,595 47	15,699 53	3,179 55
14465 PRD 127 SINGING TRAILS D		53,706 00	3,980 95	4,092 00	8,072 95	45,633 05	10,213 69
14470 CSA 128 SAN MIGUEL PARK		1,635,031 35	855,271 39	31,965 03	887,236 42	747,794 93	860,164 79
14480 PRD 130 WILKES ROAD		118,665 00	6,228 60	4,786 01	11,014 61	107,650 39	19,329 64
14500 PRD 133 RANCH CREEK ROAD		130,807 00	8,014 13	7,908 70	15,922 83	114,884 17	37,204 43
14505 PRD 134 KENORA LANE		46,143 00	3,543 82	3,389 36	6,933 18	39,209 82	6,803 35
14510 SDCFPD FIRE MITIGATION		5,493,066 35	90,687 08	2,402,379 27	2,493,066 35	3,000,000 00	2,321,705 49
14511 SD COUNTY FIRE PROTECTIO		10,733,096 50	1,010,829 68	267,264 62	1,278,094 30	9,455,002 20	7,632,927 98
14512 SDCFPD MT LAGUNA		17,500 00	0 00	0 00	0 00	17,500 00	13,017 11
14513 SDCFPD PALOMAR		73,000 00	0 00	0 00	0 00	73,000 00	47,538 88

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Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
14614 SDCFPD DESCANSO		55,000 00	0 00	0 00	0 00	55,000 00	35 348 28
14615 SDCFPD DULZURA		12,000 00	0 00	0 00	0 00	12,000 00	7,288 77
14616 SDCFPD TECATE		10,000 00	0 00	0 00	0 00	10,000 00	6 256 24
14617 SDCFPD POTRERO		15,500 00	0 00	0 00	0 00	15,500 00	9,078 69
14618 SDCFPD JACUMBA		16,500 00	0 00	0 00	0 00	16,500 00	9,644 33
14619 SDCFPD RURAL WEST		375,000 00	0 00	0 00	0 00	375,000 00	245,748 60
14620 SDCFPD YUMA		52,000 00	0 00	0 00	0 00	52,000 00	276,971 05
14621 SDCFPD JULIAN		100,000 00	0 00	0 00	0 00	100,000 00	63,952 26
14622 SDCFPD RAMONA		2,600,000 00	0 00	0 00	0 00	2,600,000 00	1,275,671 70
14624 SDCFPD BORREGO		244,000 00	0 00	0 00	0 00	244,000 00	121,532 59
14625 SDCFPD RAMONA EDU DELINQ		1,320,000 00	0 00	0 00	0 00	1,320,000 00	25,560 92
14810 CSA 135 DEL MAR 800MHZ Z		43,495 00	27,650 30	1,000 00	28,650 30	14,844 70	28,820 42
14830 CSA 135 POWAY 800 MHZ ZO		161,500 00	4,988 52	1,010 00	5,998 52	155,501 48	86,485 13
14840 CSA 135 SOLANA BCH 800MH		39,635 00	4,988 52	1,000 00	5,988 52	33,646 48	24,310 76
14850 CSA 135 BORR SPRNG FPD 8		8,550 00	5,406 00	0 00	5,406 00	3,144 00	480 64
14900 CSA 136 SUNDANCE DET BAS		25,412 16	14,554 72	4,577 87	19,132 59	6,279 57	15,508 67
14907 CSA 136 VALLEY CENTER PA		421,363 33	208,868 21	7,953 85	216,822 06	204,541 27	259,235 11
14995 COUNTY SERVICE AREA 17		8,324,810 72	4,863,028 84	3,267,098 93	8,130,127 77	194,682 95	6,215,045 32
14996 COUNTY SERVICE AREA 69		255,089 29	1,414 15	7,950 27	9,364 42	245,704 87	15,491 98
14997 SDCFPD AMBULANCE SERVICE		24,690,614 75	8,576,783 51	7,727,022 85	16,303,786 36	8,386,828 39	9,141,908 28
15000 SD CO FLOOD CONTROL DIST		16,578,832 81	4,811,233 19	5,279,194 06	10,090,427 25	6,488,405 56	8,207,929 90
15226 BLACKWOLF MAINT ZN349761		41,515 01	21,166 25	7,811 90	28,978 15	12,536 86	8,032 92
15227 LAKE RANCHO VIEJO MAINT		239,169 59	94,886 52	26,347 88	121,234 50	117,935 09	66,838 07
15228 PONDEROSA ESTATES MAINT		35,000 00	2,159 22	4,801 04	6,960 26	28,039 74	7,129 33
15250 HCV ADMIN FEE RESERVE		37,296,745 00	18,723,042 63	0 00	18,723,042 63	18,573,702 37	22,258,848 23
15255 SDCHA RES REHAB		210,000 00	85,393 73	0 00	85,393 73	124,606 27	169,871 35
15260 PUBLIC HOUSING CIAP		357,775 00	152,448 49	0 00	152,448 49	205,326 51	152,380 91
15265 PH MELROSE HUD		383,151 00	229,705 77	0 00	229,705 77	153,445 23	188,502 30
15280 PH TOWNCENTER HUD		831,801 00	350,355 49	0 00	350,355 49	481,445 51	311,962 62
15295 MODERATE REHAB PROJ 3 HA		0 00	0 00	0 00	0 00	0 00	3,393 99
15305 HA VOUCHER PROG PROJECTS		242,900,000 00	155,483,099 47	0 00	155,483,099 47	87,416,900 53	159,596,984 69
15308 HCV FAMILY SELF SUFFICIE		50,000 00	0 00	0 00	0 00	50,000 00	(2,280 89)
15315 PH L ST HUD		289,861 00	224,376 05	0 00	224,376 05	65,484 95	226,102 23
15320 HOUS ASST MOD REHAB PRJ		806,700 00	415,079 90	0 00	415,079 90	391,620 10	430,182 78
15325 PH DOROTHY HUD		362,931 00	209,067 94	0 00	209,067 94	153,863 06	217,025 03
15330 HA BUSINESS ACTIVITIES		6,020,000 00	2,539,420 02	0 00	2,539,420 02	3,480,579 98	2,584,484 38
15335 PH FIREBIRD FMHA		857,538 00	354,979 66	0 00	354,979 66	502,558 34	491,652 76
15345 HOUS AUTH FACILITY FUND		0 00	0 00	0 00	0 00	0 00	1,402 86
15352 REDEV RENTAL SUBSIDY PRO		0 00	0 00	0 00	0 00	0 00	52 16
15354 HA SANTEE SUCCESS HOUSIN		26,000 00	8,588 80	0 00	8,588 80	17,411 20	10,983 92
15355 HA REAL ESTATE RESERVE		0 00	0 00	0 00	0 00	0 00	23,790 70
15370 MAINSTREAM VOUCHER		4,271,400 00	2,238,800 79	0 00	2,238,800 79	2,032,599 21	2,198,347 46
15451 OTHER SERVICES - HARMONY		414,979 00	146,796 24	39,916 50	186,712 74	228,266 26	245,400 75
15452 FLOOD CONTROL - HARMONY		390,000 00	1,563 94	436 06	2,000 00	388,000 00	57,407 79
15453 FIRE PROTECTION - HARMON		534,158 00	90,304 83	0 00	90,304 83	443,853 17	279,272 15
15454 IMPROVEMENT - HARMONY GR		0 00	0 00	0 00	0 00	0 00	130 11
15464 HORSE CRK RDG CFD 13-01		426,770 00	0 00	0 00	0 00	426,770 00	12,226 75
15465 HORSE CRK RDG CFD 13-01		539,517 61	208,988 12	554 67	209,542 79	329,974 82	327,383 54
15466 HORSE CRK RDG FCD CFD 13		226,201 00	0 00	0 00	0 00	226,201 00	146,410 61
15467 HORSE CRK RDG FIRE CFD 1		172,000 00	0 00	0 00	0 00	172,000 00	94,705 24
15468 MEADOWOOD PRK CFD 19-01		289,581 09	181,534 81	502 11	182,036 92	107,544 17	296,415 64
15469 MEADOWOOD FCD CFD 19-01		139,700 00	0 00	0 00	0 00	139,700 00	167,668 42
15470 MEADOWOOD FIRE CFD 19-01		118,000 00	0 00	0 00	0 00	118,000 00	122,297 14
15471 HILLSIDE MEADOWS MAINT C		118,096 00	0 00	0 00	0 00	118,096 00	
15472 SWEETWTR PL MAINT CFD 19		147,100 14	82,560 25	424 86	83,015 11	64,085 03	67,361 91
15473 PARK CIR MAINT CFD 19-03		223,619 00	83,735 21	0 00	83,735 21	139,883 79	183,149 37
15474 SDCFPD CFD 04-01 SPECIAL		5,000 00	0 00	0 00	0 00	5,000 00	13,799 38
15475 SDCFPD CFD 04-01 SPECIAL		0 00	0 00	0 00	0 00	0 00	114 41
15476 SDCFPD EOM CFD 9-1 SPCL		0 00	0 00	0 00	0 00	0 00	11,318 22

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date 06-MAR-2026 09 21 27

COSD
Current Period FEB-26

Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
15477 SDCFPD EOM CFD 9-1 SPCL		2,100,000 00	37,192 68	0 00	37,192 68	2,062,807 32	841,945 86
15478 PIPER OTAY CFD 22-01 TAX		26,808 00	6,040 20	0 00	6,040 20	20,767 80	23,549 84
15479 PIPER OTAY CFD 22-01 TAX		16,320 00	0 00	0 00	0 00	16,320 00	15,074 04
15480 SDCFPD BORREGO CFD 14-1		0 00	0 00	0 00	0 00	0 00	14,496 56
15720 PRD 1003 ALAMO WAY		0 00	0 00	0 00	0 00	0 00	14 93
15740 PRD 1005 EDEN VALLEY LAN		121,145 00	3,777 10	6,221 52	9,998 62	111,146 38	7,263 27
15765 PRD 1008 CANTER 97038		21,995 00	3,938 03	1,388 03	5,326 06	16,668 94	3,668 54
15774 PRD 1000 ZN1010 ALPINE H		192,143 00	19,304 12	3,764 16	23,068 28	169,074 72	29,565 98
15775 PRD 1000 ZN1011 LA CUEST		120,804 00	4,692 31	3,456 01	8,148 32	112,655 68	8,623 70
15776 PRD 1000 ZN1012 MILLAR 9		104,801 00	11,162 94	7,077 69	18,240 63	86,560 37	8,671 46
15777 PRD 1013 SINGING TRAILS		85,160 00	6,155 88	7,039 27	13,195 15	71,964 85	8,351 91
15778 PRD 1014 LAVENDER PT LAN		41,558 00	3,399 11	4,000 00	7,399 11	34,158 89	4,614 66
15779 PRD 1015 LANDAVO DRIVE E		108,989 00	7,255 63	1,033 18	8,288 81	98,700 19	11,952 39
15780 PRD 1016 EL SERENO WAY		9,000 00	0 00	0 00	0 00	9,000 00	20,461 28
15781 PRD 1017 KALBAUGH-HALEY-		82,283 00	26,441 70	14,230 48	40,672 18	41,610 82	20,373 01
15850 SURVEY MONUMENT PRESRVAT		175,000 00	0 00	15,000 00	15,000 00	160,000 00	57,240 00
15890 SPECIAL AVIATION		80,000 00	40,000 00	40,000 00	80,000 00	0 00	132 83
15910 COSD FISH AND GAME PROPA		46,000 00	40,500 00	0 00	40,500 00	5,500 00	19,739 72
17050 CSAF REDEV OBLIG RET		2,471,942 00	2,347,236 00	0 00	2,347,236 00	124,704 00	318,702 80
21000 PENSION OBLIGATION BONDS		61,495,400 00	61,417,107 90	0 00	61,417,107 90	78,292 10	52,494,229 28
21625 SANCAL2019 REV JUST FAC		0 00	1,956,696 96	0 00	1,956,696 96	(1,956,696 96)	1,910,420 91
21626 SANCAL2019 ADMIN JUST FA		0 00	2,607 06	0 00	2,607 06	(2,607 06)	56 93
21627 SANCAL2019 DS JUSTICE FA		0 00	1,937,250 00	0 00	1,937,250 00	(1,937,250 00)	1,937,250 00
21628 SANCAL2019 INV ERNG JST		0 00	36,713 79	0 00	36,713 79	(36,713 79)	20,100 09
21629 SANCAL2019 EXC ERNG JST		0 00	2,398 84	0 00	2,398 84	(2,398 84)	44 99
21633 SANCAL2020 ADMIN WATERFR		0 00	2,023 74	0 00	2,023 74	(2,023 74)	273 74
21634 SANCAL2020 DS WATERFRONT		0 00	1,117,356 25	0 00	1,117,356 25	(1,117,356 25)	1,117,356 25
21635 SANCAL2020 INV ERNG WATE		0 00	0 00	0 00	0 00	0 00	19,100 96
21637 SANCAL2020 REV WATERFRON		0 00	1,135,731 00	0 00	1,135,731 00	(1,135,731 00)	1,419,603 63
21638 SANCAL2020 ADMN CEDAR KT		0 00	2,098 40	0 00	2,098 40	(2,098 40)	348 40
21639 SANCAL2020 DS CEDAR KTTN		0 00	1,227,411 88	0 00	1,227,411 88	(1,227,411 88)	1,227,411 88
21640 SANCAL2020 INV ERNG CEDA		0 00	0 00	0 00	0 00	0 00	19,543 09
21641 SANCAL2020 REV CEDAR KTT		0 00	1,244,702 30	0 00	1,244,702 30	(1,244,702 30)	1,467,384 18
21651 SANCAL2021 YTC COPS BASE		0 00	2,065,192 48	0 00	2,065,192 48	(2,065,192 48)	3,151,470 13
21652 SANCAL2021 YTC COPS DEBT		0 00	2,037,000 00	0 00	2,037,000 00	(2,037,000 00)	2,017,737 99
21653 SANCAL2021 YTC COPS ADMI		0 00	1,970 80	0 00	1,970 80	(1,970 80)	220 80
21655 SANCAL2021 YTC COPS INV		0 00	0 00	0 00	0 00	0 00	49,014 17
21656 SANCAL2021 YTC COPS EXC		0 00	0 00	0 00	0 00	0 00	100 84
21658 SANCAL 2023 CPH LAB PROJ		0 00	19,076,881 09	0 00	19,076,881 09	(19,076,881 09)	551,338 59
21659 SANCAL 2023 CPH LAB BASE		0 00	1 17	0 00	1 17	(1 17)	848 05
21660 SANCAL 2023 CPH LAB DS F		0 00	4,022,750 00	0 00	4,022,750 00	(4,022,750 00)	4,022,750 00
21661 SANCAL 2023 CPH LAB ADMI		0 00	3,250 00	0 00	3,250 00	(3,250 00)	455 50
21662 SANCAL 2023 CPH LAB CAP		0 00	4,022,748 83	0 00	4,022,748 83	(4,022,748 83)	273,384 94
21663 SANCAL 2023 CPH LAB INV		0 00	835 39	0 00	835 39	(835 39)	10 68
21666 SANCAL 2024 EDGEMOOR REF		0 00	6,470,517 07	0 00	6,470,517 07	(6,470,517 07)	7,136,296 25
21667 SANCAL 2024 EDGEMOOR REF		0 00	6,392,250 00	0 00	6,392,250 00	(6,392,250 00)	6,392,250 00
21668 SANCAL 2024 EDGEMOOR REF		0 00	540 64	0 00	540 64	(540 64)	540 64
21670 SANCAL 2024 EDGEMOOR REF		0 00	29,602 47	0 00	29,602 47	(29,602 47)	80,094 74
21672 SANCAL 2025 COC REF ADMI		0 00	33 79	0 00	33 79	(33 79)	20,033 79
21673 SANCAL 2025 COC REF BASE		0 00	536,538 59	0 00	536,538 59	(536,538 59)	1,860,468 95
21674 SANCAL 2025 COC REF COI		0 00	458,726 77	0 00	458,726 77	(458,726 77)	458,726 77
21675 SANCAL 2025 COC REF DS F		0 00	61,523,280 28	0 00	61,523,280 28	(61,523,280 28)	61,523,280 28
21677 SANCAL 2025 COC REF INV		0 00	0 00	0 00	0 00	0 00	292,117 25
21680 SANCAL 2026 MULTI COI FU		0 00	645,907 92	0 00	645,907 92	(645,907 92)	682,930 65
21684 SANCAL 2026 MULTI MAJ MA		0 00	0 00	0 00	0 00	0 00	7,535,430 00
21685 SANCAL 2026 MULTI CAP PR		0 00	0 00	0 00	0 00	0 00	87,964,570 00
22350 TOBACCO SECRTZN CORP S R		0 00	7,175,271 54	0 00	7,175,271 54	(7,175,271 54)	723,802 11
22351 TOBACCO COLLECTION AT S		0 00	(179,781 96)	0 00	(179,781 96)	179,781 96	6,999,875 00
22370 06 TOBACCO SR DEBT SERV		0 00	6,999,875 00	0 00	6,999,875 00	(6,999,875 00)	

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date 08-MAR-2026 09 21 27

COSD

Current Period FEB-26

Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
22391 2019 TOB OPERATING		0 00	179,767 06	0 00	179,767 06	(179,767 06)	
22392 2019 TOB OPERATING CONTI		0 00	14 90	0 00	14 90	(14 90)	
23210 CSAF GF DEBT SERVICE		1,685,070 00	1,623,256 25	0 00	1,623,256 25	61,813 75	1,582,956 72
23211 CSAF GF INTEREST ACCT		145,070 00	83,256 25	0 00	83,256 25	61,813 75	83,256 25
23212 CSAF GF PRINCIPAL ACCT		755,000 00	755,000 00	0 00	755,000 00	0 00	755,000 00
23213 CSAF GF DEBT SER RESERVE		150,000 00	0 00	0 00	0 00	150,000 00	23,899 25
23214 CSAF GF TURBO REDEMPTION		785,000 00	785,000 00	0 00	785,000 00	0 00	785,000 00
25011 SDRBA 2016 COC REVENUE		0 00	8,366,489 73	0 00	8,366,489 73	(8,366,489 73)	8,024,336 87
25012 SDRBA 2016 COC ADMIN		0 00	843 31	0 00	843 31	(843 31)	5 93
25014 SDRBA 2016 COC RESERVE		0 00	4,178,000 00	0 00	4,178,000 00	(4,178,000 00)	
25015 SDRBA 2016 COC INVESTMEN		0 00	244,626 11	0 00	244,626 11	(244,626 11)	16,961 00
26000 CAPITAL OUTLAY FUND		279,748,293 70	41,791,284 54	104,652,632 84	146,443,917 38	133,304,376 32	37,001,049 34
26005 MAJOR MAINT CAPITAL OUTL		190,132,112 15	31,154,449 71	58,148,541 42	89,302,991 13	100,829,121 02	30,756,208 08
26015 CAPITAL MSCP ACQUISITION		16,989,050 39	449,518 72	861,787 77	1,311,298 49	15,677,751 90	423,711 85
26025 COUNTY HEALTH COMPLEX		104,097,309 06	22,256,890 50	28,029,650 17	50,286,540 67	53,810,768 39	16,863,028 50
26050 JUSTICE FACILITY CONST		17,653,933 99	2,724,268 02	5,773,708 56	8,497,976 58	9,155,957 41	2,523,077 66
26075 LIBRARY PROJ CAPITAL OUT		20,721,949 20	10,076,388 31	6,429,946 83	16,506,335 14	4,215,614 06	10,067,159 02
26125 EDGEMOOR DEVELOPMENT		7,270,005 00	7,144,477 75	266,541 22	7,411,018 97	(141,013 97)	5,534,476 91
28075 CSAF USDRIP		550,000 00	551,258 38	0 00	551,258 38	(1,258 38)	550,437 24
28076 CSAF GF IMPROVEMENT		0 00	0 00	0 00	0 00	0 00	7 20
28078 CSAF GF SRF		1,685,070 00	1,580,366 00	0 00	1,580,366 00	104,704 00	1,582,833 90
28079 CSAF GF ADMIN		216,872 00	216,872 00	0 00	216,872 00	0 00	216,867 17
28080 CSAF GILLESPIE HOUSING		0 00	0 00	0 00	0 00	0 00	6 61
28081 CSAF USDRIP HOUSING		0 00	0 00	0 00	0 00	0 00	7 38
30050 AIRPORT ENTERPRISE		40,032,356 33	14,839,854 78	9,216,927 79	24,056,782 57	15,975,573 76	13,549,122 33
30100 LIQUID WASTE ENTERPRISE		10,854,459 70	6,009,579 52	221,394 93	6,230,974 45	4,623,485 25	5,660,670 84
30425 CMWSMD-ZONE B (CAMPO HIL		1,140,813 00	420,783 95	177,423 97	598,207 92	542,605 08	658,054 91
30427 CMWSMD-ZONE A (RANCHO DE		2,430,937 50	739,410 44	385,156 00	1,124,566 44	1,306,371 06	323,758 11
30429 LIVE OAK SPRINGS WTR SYS		3,461,708 87	196,064 10	501,320 34	697,384 44	2,764,324 43	178,003 60
31500 SAN DIEGO COUNTY SANITAT		91,588,636 71	24,172,533 67	20,316,952 39	44,489,486 06	47,099,152 65	23,645,329 12
31550 SHF JAIL STORES COMMISSA		8,856,936 31	3,990,490 14	270,765 05	4,261,255 19	4,595,681 12	4,873,843 85
35500 INFORMATION TECHNOLOGY I		234,164,227 19	102,095,773 33	129,206,871 41	231,302,644 74	2,861,582 45	116,268,983 00
35525 DPW EQUIP INTERNAL SERV		11,543,784 55	7,005,364 52	695,014 23	7,700,378 75	3,843,405 80	3,909,600 03
35550 DPW ISF EQUIP ACQ ROAD F		23,400,979 13	3,127,240 55	11,459,008 52	14,586,249 07	8,814,730 06	4,692,147 98
35575 DPW ISF EQUIP ACQ INACTI		513,808 12	16,837 08	354,304 60	371,141 68	142,666 44	93,950 97
35625 DPW ISF EQUIP ACQ AIRPOR		1,058,000 00	53,096 63	162,488 49	215,575 12	842,424 88	266,696 25
35650 DPW ISF EQUIP ACQ GEN FN		252,500 00	10,189 47	182,200 85	192,390 32	60,109 68	17,780 55
35675 DPW ISF EQUIP ACQ LIQ WS		5,430,266 00	621,295 68	1,808,147 57	2,429,443 25	3,000,822 75	1,474,531 15
35800 PURCHASING ISF		22,940,393 85	13,780,966 33	843,228 93	14,624,195 26	8,316,198 59	9,877,195 52
36000 EMPLOYEE BENEFITS		66,350,744 00	33,248,263 58	0 00	33,248,263 58	33,102,480 42	42,678,737 19
36025 INSURANCE ISF		14,958,934 00	1,019,496 24	2,874,193 00	3,893,689 24	11,065,244 76	8,056,120 68
36050 PUBLIC LIABILTY INSURANC		66,999,060 00	68,313,197 85	761 50	68,313,959 35	18,685,120 65	65,506,234 50
37000 FLEET SERVICES ISF OPER		13,823,566 49	8,041,323 68	215,191 79	8,256,515 47	5,567,051 02	8,226,667 90
37025 FLEET ISF EQUIP ACQ GENL		69,041,585 62	13,923,858 77	24,777,737 85	38,701,596 62	30,339,989 20	14,303,115 49
37050 FLEET ISF MAT SUPP INV		32,734,496 19	13,102,514 50	6,212,304 16	19,314,818 66	13,419,677 53	14,518,295 06
37075 FLEET ISF ACCIDENT REPAI		2,235,802 00	887,845 42	0 00	887,845 42	1,347,956 58	901,234 50
37600 FACILITIES MGMT INT SVC		248,251,572 35	131,444,342 73	49,577,839 46	181,022,182 19	67,229,390 16	126,879,905 85
37650 MAJOR MAINTENANCE INT SV		71,562,202 62	11,014,916 72	8,616,785 87	19,631,704 59	51,930,498 23	10,871,155 70
41600 RET SAL BENEFITS AP CNTY		0 00	9,613,667 57	0 00	9,613,667 57	(9,613,667 57)	9,063,433 59
44565 SAFE FREEWAY CALL BOX		0 00	0 00	0 00	0 00	0 00	4,820 95
44595 LOCAL AGENCY FORMATION A		3,164,739 96	1,632,906 02	41,472 34	1,674,378 36	1,490,361 60	2,197,727 38
44605 LAW LIBRARY		0 00	2,051,311 43	0 00	2,051,311 43	(2,051,311 43)	2,841,076 10
44625 SAN DIEGUITO RIVER VALLE		1,908,723 00	1,385,887 14	0 00	1,385,887 14	522,835 86	1,743,578 22
44634 SDRVJPA COAST FUND		362,559 00	268,322 42	0 00	268,322 42	94,236 58	275,845 75
44655 SAN DIEGUITO CAP PROJ		0 00	457,092 49	0 00	457,092 49	(457,092 49)	598,132 13
44656 SAN DIEGUITO RESERVE FUN		6,500 00	0 00	0 00	0 00	6,500 00	11,190 43
44660 SD CA INTRGOV TRN AND DE		6,631,000 00	3,771,015 07	0 00	3,771,015 07	2,859,984 93	3,812,375 68
44670 SD GEOGRAPHIC INFO SANGI		1,897,992 00	1,339,721 85	0 00	1,339,721 85	558,270 15	1,232,442 14
47280 PENALTY ASSESSMENT		3,128,950 00	1,564,475 00	0 00	1,564,475 00	1,564,475 00	1,701,383 39

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Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
47285 CRIMINAL JUSTICE FAC CON		5,568,878 04	511 706 06	1,721,437 68	2,233,143 74	3,355,734 30	580,375 45
47290 COURTHOUSE CONSTRUCTION		747,260 35	747,260 35	0 00	747,260 35	0 00	329,612 66
47350 TRIAL COURT OPERATIONS F		0 00	2,054,733 06	0 00	2,054,733 06	(2,054,733 06)	2,188,200 14
48001 PALOMAR POMERADO HEALTH		0 00	0 00	0 00	0 00	0 00	28,134,535 24
48003 GROSSMONT HEALTHCARE ELE		0 00	0 00	0 00	0 00	0 00	11,654,807 98
49000 PCD AQIP TRUST AB423		12,175,364 64	5,746,802 50	218,219 84	5,965,022 14	6,210,362 50	5,884,573 60
49010 AIR QUALITY MOYER FUND A		32,510,929 75	2,173,976 67	9,415,627 05	11,589,603 72	20,921,326 03	2,656,985 44
49015 AIR OL CLEAN CAR 4 ALL A		20,900,080 24	3,169,742 88	9,682,148 15	12,851,891 03	8,048,189 21	3,204,531 42
49020 VESSELS AT BERTH REMEDIA		100,000 00	0 00	0 00	0 00	100,000 00	1,040,982 64
49025 SEP OVERSIGHT AB423		135,000 00	118,330 66	0 00	118,330 66	16,669 34	119,673 58
49030 AIR QUALITY AB 617 AB423		54,217,677 36	8,795,685 17	28,578,138 22	37,373,823 39	16,843,853 97	7,202,855 53
49035 AB617 IMPLEMENTATION AB4		5,072,825 49	2,285,610 08	636,348 48	2,921,958 56	2,150,866 93	2,561,341 32
49040 AIR QUALITY GMERP FUND A		5,626,300 00	386,200 00	1,842,100 00	2,228,300 00	3,400,000 00	337,004 83
49050 PCD OPERATION FUND AB423		57,786,650 85	25,058,522 27	1,021,932 03	26,080,454 30	31,706,196 55	24,048,137 70
49090 AIR QUALITY FARMER FUND		427,173 23	289,986 49	16,732 00	306,718 49	120,454 74	225,707 60
49193 SD REG BLDG AUTH MTS SPR		6,700,206 00	4,466,804 00	2,233,402 00	6,700,206 00	0 00	4,468,283 51
49200 SDC REGIONAL AIRPORT AUT		0 00	0 00	0 00	0 00	0 00	938,851 92
49205 TRANSNET IMPROVEMENT FUN		0 00	12,752,280 26	81,341,073 79	94,093,354 05	(94,093,354 05)	8,098,280 10
49211 HAZMAT RESPONSE PROGRAM		3,190,774 00	1,647,099 28	766,322 48	2,413,421 76	777,352 24	2,966,241 36
49214 ESO OPERATING		485,571 00	0 00	0 00	0 00	485,571 00	184,332 53
49217 FIRST 5 COMM OPERATING F		37,975,005 92	14,795,233 91	16,996,111 27	31,791,345 18	6,183,660 74	9,471,026 19
53301 063_DS CARLSBAD USD 2017		0 00	1,057,825 00	0 00	1,057,825 00	(1,057,825 00)	1,468,103 08
53302 063_DS CARLSBAD USD 2017		0 00	2,845,750 00	0 00	2,845,750 00	(2,845,750 00)	2,141,923 83
53303 063_DS CARLSBAD USD SUBS		0 00	0 00	0 00	0 00	0 00	1,899,832 76
53304 063_DS CARLSBAD USD 2016		0 00	4,970,050 00	0 00	4,970,050 00	(4,970,050 00)	3,200,427 54
53307 047_DS CORONADO UNIF 201		0 00	9,694 72	0 00	9,694 72	(9,694 72)	186 95
53308 063_DS CARLSBAD UNIF 201		0 00	1,907,550 00	0 00	1,907,550 00	(1,907,550 00)	1,171,701 72
53309 063_DS CARLSBAD UNIF2006		0 00	2,320,916 67	0 00	2,320,916 67	(2,320,916 67)	1,889,314 34
53310 063_DS CARLSBAD UNIFIED		0 00	17,680 03	0 00	17,680 03	(17,680 03)	341 20
53311 063_DS CARLSBAD UNIFIED		0 00	0 00	0 00	0 00	0 00	0 08
53312 063_DS CARLSBAD UNIF 200		0 00	76,125 43	0 00	76,125 43	(76,125 43)	1,469 27
53313 063_DS CARLSBAD UNIF 200		0 00	1,368,018 76	0 00	1,368,018 76	(1,368,018 76)	836,041 86
53314 064_DS OCEANSIDE ELEC 20		0 00	0 00	0 00	0 00	0 00	1,170 36
53315 048_DS MT EMPIRE 1998A		0 00	70,830 69	0 00	70,830 69	(70,830 69)	1,367 10
53316 064_DS OCEANSIDE 2000 EL		0 00	446 32	0 00	446 32	(446 32)	8 61
53317 064_DS OCEANSIDE 2009 RE		0 00	0 09	0 00	0 09	(0 09)	
53318 064_DS OCEANSIDE USD 200		0 00	4,555,000 00	0 00	4,555,000 00	(4,555,000 00)	2,927,200 89
53319 064_DS OCEANSIDE UNIFIED		0 00	5,564 55	0 00	5,564 55	(5,564 55)	107 40
53327 061_DS POWAY UNIFIED 200		0 00	0 00	0 00	0 00	0 00	32 14
53329 061_DS POWAY UNIF 2007-1		0 00	13,355,000 00	0 00	13,355,000 00	(13,355,000 00)	8,855,477 22
53331 050_DS SAN DIEGO UNIFIED		0 00	0 00	0 00	0 00	0 00	(7,729 16)
53332 050_DS SAN DIEGO UNIFIED		0 00	1,900,438 00	0 00	1,900,438 00	(1,900,438 00)	8,182,523 59
53333 050_DS SAN DIEGO UNIFIED		0 00	0 00	0 00	0 00	0 00	(7,450 90)
53334 050_DS SAN DIEGO UNIFIED		0 00	2,533,401 19	0 00	2,533,401 19	(2,533,401 19)	12,292 35
53335 050_DS SD UNIF 1999A		0 00	184,349 57	0 00	184,349 57	(184,349 57)	890 28
53337 050_DS SD UNIFIED DS 200		0 00	22,812,950 00	0 00	22,812,950 00	(22,812,950 00)	14,597,381 60
53338 050_DS SD UNIFIED DS 200		0 00	24,397,987 50	0 00	24,397,987 50	(24,397,987 50)	4,250,988 50
53339 050_DS SD UNIFIED DS 200		0 00	29,851,375 00	0 00	29,851,375 00	(29,851,375 00)	22,118,276 49
53346 050_DS SAN DIEGO UNIF 20		0 00	2,290,312 50	0 00	2,290,312 50	(2,290,312 50)	1,287,462 34
53347 050_DS SAN DIEGO UNIF 20		0 00	2,890,387 50	0 00	2,890,387 50	(2,890,387 50)	1,644,742 24
53355 065_DS SAN MARCOS UNIF 1		0 00	0 00	0 00	0 00	0 00	0 02
53359 050_DS SAN DIEGO UNIF PR		0 00	0 00	0 00	0 00	0 00	(6,644 25)
53361 065_DS SAN MARCOS UNIF I		0 00	121 47	0 00	121 47	(121 47)	2 34
53362 065_DS SAN MARCO UNIFIED		0 00	5,045,000 00	0 00	5,045,000 00	(5,045,000 00)	3,238,804 77
53363 065_DS SAN MARCOS UNIFIE		0 00	1,280,000 00	0 00	1,280,000 00	(1,280,000 00)	862,454 74
53364 050_DS SAN DIEGO UNIFIED		0 00	0 00	0 00	0 00	0 00	(7,403 05)
53367 050_DS SAN DIEGO UNIF PR		0 00	0 00	0 00	0 00	0 00	10,860,442 46
53368 050_DS SAN DIEGO UNIF PR		0 00	15 43	0 00	15 43	(15 43)	0 07
53369 065_DS SAN MARCOS UNIFIE		0 00	230,876 43	0 00	230,876 43	(230,876 43)	4,456 29

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
53371 051_DS VISTA UNIF OS 200		0 00	0 00	0 00	0 00	0 00	9,808,509 03
53372 051_DS VISTA UNIFIED DS		0 00	0 00	0 00	0 00	0 00	4,481 03
53375 051_DS VISTA UNIFIED 201		0 00	30,009 81	0 00	30,009 81	(30,009 81)	578 75
53376 051_DS VISTA UNIFIED 201		0 00	2,590,375 00	0 00	2,590,375 00	(2,590,375 00)	1,578,998 14
53377 064_DS OCEANSIDE USD PRO		0 00	1,573 99	0 00	1,573 99	(1,573 99)	(325 37)
53378 064_DS OCEANSIDE USD PRO		0 00	30,501 54	0 00	30,501 54	(30,501 54)	232 98
53379 064_DS OCEANSIDE USD 200		0 00	1,857,850 00	0 00	1,857,850 00	(1,857,850 00)	242,926 31
53380 064_DS OCEANSIDE UNIFIED		0 00	0 00	0 00	0 00	0 00	(303 98)
53381 064_DS OCEANSIDE UNIFIED		0 00	356 14	0 00	356 14	(356 14)	5 87
53382 064_DS OCEANSIDE UNIF 20		0 00	0 00	0 00	0 00	0 00	92,570 60
53383 064_DS OCEANSIDE UNIF 20		0 00	1,228,625 00	0 00	1,228,625 00	(1,228,625 00)	316,286 05
53384 065_DS SAN MARCOS USD PR		0 00	2,210,000 00	0 00	2,210,000 00	(2,210,000 00)	6,036 25
53385 189_DS BONSALL UNIFIED 2		0 00	0 00	0 00	0 00	0 00	756 19
53386 189_DS BONSALL UNIFIED 2		0 00	340,000 00	0 00	340,000 00	(340,000 00)	199,468 52
53387 189_DS BONSALL UNIFIED 2		0 00	0 00	0 00	0 00	0 00	251 00
53388 189_DS BONSALL UNIFIED 2		0 00	792,987 50	0 00	792,987 50	(792,987 50)	492,412 63
53389 065_DS SAN MARCOS USD 20		0 00	3,300,800 00	0 00	3,300,800 00	(3,300,800 00)	1,323,772 28
53390 065_DS SAN MARCOS USD 20		0 00	24 17	0 00	24 17	(24 17)	0 47
53391 050_DS SAN DIEGO UNIFIED		0 00	4,995,550 00	0 00	4,995,550 00	(4,995,550 00)	344,998 30
53392 050_DS SAN DIEGO UNIF 20		0 00	0 00	0 00	0 00	0 00	1,083 72
53394 050_DS SAN DIEGO UNIF 20		0 00	687 24	0 00	687 24	(687 24)	4 15
53397 050_DS SAN DIEGO UNIF 20		0 00	1,000,000 00	0 00	1,000,000 00	(1,000,000 00)	295,606 59
53398 050_DS SAN DIEGO UNIF 20		0 00	21,205,250 00	0 00	21,205,250 00	(21,205,250 00)	4,695,671 46
53399 050_DS SAN DIEGO UNIF 20		0 00	2,918,411 47	0 00	2,918,411 47	(2,918,411 47)	14,091 26
53402 050_DS SAN DIEGO UNIF 20		0 00	4,007,000 00	0 00	4,007,000 00	(4,007,000 00)	3,070,502 19
53403 050_DS SAN DIEGO UNIF 20		0 00	1,737,737 50	0 00	1,737,737 50	(1,737,737 50)	1,323,753 02
53404 050_DS SAN DIEGO UNIF 20		0 00	0 00	0 00	0 00	0 00	(7,764 18)
53405 050_DS SAN DIEGO USD 201		0 00	3,622,000 00	0 00	3,622,000 00	(3,622,000 00)	2,100,540 49
53406 050_DS SAN DIEGO USD 201		0 00	6,058,875 00	0 00	6,058,875 00	(6,058,875 00)	13,428,397 35
53408 050_DS SAN DIEGO USD 200		0 00	11,054,150 00	0 00	11,054,150 00	(11,054,150 00)	1,470,904 70
53409 050_DS SDUSD 2012 2017 H		0 00	4 24	0 00	4 24	(4 24)	0 02
53410 050_DS SDUSD 2012 2017I		0 00	13,712,650 00	0 00	13,712,650 00	(13,712,650 00)	8,713,631 42
53411 050_DS SDUSD 2012 2017J		0 00	5,200,100 00	0 00	5,200,100 00	(5,200,100 00)	3,430,809 36
53413 050_DS SDUSD 2008 2017 K		0 00	0 00	0 00	0 00	0 00	(7,454 79)
53414 050_DS SDUSD 2009 2008B		0 00	176 84	0 00	176 84	(176 84)	0 86
53415 050_DS SDUSD 2010 2008D1		0 00	0 00	0 00	0 00	0 00	291,138 45
53416 050_DS SDUSD 2019 2018A		0 00	17 30	0 00	17 30	(17 30)	0 08
53417 050_DS SDUSD 2019 2018B		0 00	1,584,050 00	0 00	1,584,050 00	(1,584,050 00)	891,261 54
53418 050_DS SDUSD 2012 2019K		0 00	6 02	0 00	6 02	(6 02)	0 03
53419 050_DS SDUSD 2012 2019L		0 00	5,137,750 00	0 00	5,137,750 00	(5,137,750 00)	2,962,142 86
53420 050_DS SDUSD 2019 2018C		0 00	3,530,200 00	0 00	3,530,200 00	(3,530,200 00)	2,242,680 98
53421 065_DS SAN MARCOS USD 20		0 00	4,235,224 01	0 00	4,235,224 01	(4,235,224 01)	2,389,649 01
53422 050_DS SDUSD MEASYY TAX		0 00	727,977 25	0 00	727,977 25	(727,977 25)	389,060 85
53423 050_DS SAN DIEGO USD 202		0 00	5,388,600 00	0 00	5,388,600 00	(5,388,600 00)	2,214,613 39
53424 050_DS SAN DIEGO USD 202		0 00	8,984,000 00	0 00	8,984,000 00	(8,984,000 00)	4,081,491 72
53425 189_DS BONSALL UNIFIED 2		0 00	186,804 80	0 00	186,804 80	(186,804 80)	109,438 63
53426 050_DS SDUSD MEAS YY 202		0 00	12,977,300 00	0 00	12,977,300 00	(12,977,300 00)	8,216,141 09
53427 050_DS SDUSD PROP S 2021		0 00	3,066,945 00	0 00	3,066,945 00	(3,066,945 00)	1,873,531 95
53428 050_DS SDUSD PROP Z 2020		0 00	7,588,400 00	0 00	7,588,400 00	(7,588,400 00)	4,682,531 88
53429 050_DS SAN DIEGO USD 202		0 00	8,950,526 71	0 00	8,950,526 71	(8,950,526 71)	5,967,333 91
53430 048_DS MT EMP 2018 2019		0 00	217,250 00	0 00	217,250 00	(217,250 00)	140,175 57
53431 048_DS MT EMPIRE USD 202		0 00	205,812 50	0 00	205,812 50	(205,812 50)	196,938 22
53432 050_DS SAN DIEGO USD 202		0 00	11,204,862 50	0 00	11,204,862 50	(11,204,862 50)	9,958,047 76
53433 050_DS SAN DIEGO USD 202		0 00	3,170,200 00	0 00	3,170,200 00	(3,170,200 00)	2,631,821 31
53434 050_DS SAN DIEGO USD 202		0 00	3,902,667 50	0 00	3,902,667 50	(3,902,667 50)	3,930,976 98
53435 051_DS VISTA USD 2019A M		0 00	1,522,000 00	0 00	1,522,000 00	(1,522,000 00)	909,081 34
53436 051_DS VISTA UNIFIED 202		0 00	9,166,807 96	0 00	9,166,807 96	(9,166,807 96)	1,245,386 98
53437 051_DS VISTA USD 2022B		0 00	6,535,575 00	0 00	6,535,575 00	(6,535,575 00)	3,828,132 48
53438 048_DS MT EMPIRE USD 202		0 00	289,975 00	0 00	289,975 00	(289,975 00)	153,039 21

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
53440 063_DS CARLSBAD 2019A ME		0 00	2,457,362 50	0 00	2,457,362 50	(2,457,362 50)	1,690,524 19
53441 063_DS CARLSBAD USD 2021		0 00	2,269,043 76	0 00	2,269,043 76	(2,269,043 76)	1,591,285 08
53442 063_DS CARLSBAD UNIFIED		0 00	3,503,546 65	0 00	3,503,546 65	(3,503,546 65)	1,680,357 31
53445 064_DS OCEANSIDE 2008E P		0 00	814,000 00	0 00	814,000 00	(814,000 00)	480,597 33
53446 064_DS OCEANSIDE PROP H		0 00	2,007,800 00	0 00	2,007,800 00	(2,007,800 00)	1,204,724 04
53447 064_DS OCEANSIDE 2020REF		0 00	950,700 00	0 00	950,700 00	(950,700 00)	656,487 76
53448 064_DS OCEANSIDE 2020REF		0 00	0 00	0 00	0 00	0 00	(1,454 60)
53449 064_DS OCEANSIDE USD 202		0 00	1,499,400 00	0 00	1,499,400 00	(1,499,400 00)	858,324 33
53450 062_DS_BORREGO 2018A MEA		0 00	417,700 00	0 00	417,700 00	(417,700 00)	281,387 73
53451 064_DS OCEANSIDE USD 202		0 00	1,218,283 75	0 00	1,218,283 75	(1,218,283 75)	724,214 92
53452 064_DS OCEANSIDE USD 202		0 00	281,350 00	0 00	281,350 00	(281,350 00)	168,762 11
53453 064_DS OCEANSIDE USD 200		0 00	710,250 00	0 00	710,250 00	(710,250 00)	402,928 58
53454 064_DS OCEANSIDE USD 202		0 00	5,049,687 50	0 00	5,049,687 50	(5,049,687 50)	3,126,219 65
53455 009_DS CHULA VISTA ESD 2		0 00	1,188,749 36	0 00	1,188,749 36	(1,188,749 36)	383,027 48
53456 009_DS CHULA VISTA ESD 2		0 00	5,691,475 00	0 00	5,691,475 00	(5,691,475 00)	3,278,890 49
53457 009_DS CHULA VISTA ESD 2		0 00	9,876,000 00	0 00	9,876,000 00	(9,876,000 00)	4,156,968 86
53458 047_DS CORONADO USD 2022		0 00	1,292,803 52	0 00	1,292,803 52	(1,292,803 52)	811,445 06
53459 009_DS CHULA VISTA ESD 2		0 00	1,669,000 00	0 00	1,669,000 00	(1,669,000 00)	1,031,166 90
53466 065_DS SAN MARCOS USD 20		0 00	2,535,076 38	0 00	2,535,076 38	(2,535,076 38)	4,989,988 99
53467 065_DS SAN MARCOS USD 20		0 00	4,804,643 40	0 00	4,804,643 40	(4,804,643 40)	8,170,021 12
53500 050_DS SDUSD 2023 ZR-2		0 00	5,195,250 00	0 00	5,195,250 00	(5,195,250 00)	3,401,418 15
53501 050_DS SDUSD 2023 ZR-3		0 00	1,862,750 00	0 00	1,862,750 00	(1,862,750 00)	706,546 85
53502 050_DS SDUSD 2023 ZR-4A		0 00	888,750 00	0 00	888,750 00	(888,750 00)	516,176 87
53503 050_DS SDUSD 2023 ZR-4B		0 00	5,095,000 00	0 00	5,095,000 00	(5,095,000 00)	3,050,610 18
53504 050_DS SDUSD MEAS U 2023		0 00	20,450,197 00	0 00	20,450,197 00	(20,450,197 00)	14,897,842 30
53505 050_DS SDUSD MEAS YY 202		0 00	65,940,400 00	0 00	65,940,400 00	(65,940,400 00)	16,046,394 23
53508 050_DS SDUSD PROP S 2023		0 00	3,995,750 00	0 00	3,995,750 00	(3,995,750 00)	2,998,332 01
53507 050_DS SDUSD 2023 SR-3A		0 00	1,721,750 00	0 00	1,721,750 00	(1,721,750 00)	890,931 15
53508 050_DS SDUSD 2023 R-6		0 00	873,250 00	0 00	873,250 00	(873,250 00)	1,003,469 65
53509 050_DS SDUSD 2024 REF SR		0 00	2,515,750 00	0 00	2,515,750 00	(2,515,750 00)	1,348,787 88
53510 050_DS SDUSD 2024 REF ZR		0 00	6,755,250 00	0 00	6,755,250 00	(6,755,250 00)	1,942,944 11
53511 050_DS SDUSD 2024 REF R-		0 00	766,000 00	0 00	766,000 00	(766,000 00)	872,731 76
53512 050_DS SDUSD 2025 REF SR		0 00	388,929 17	0 00	388,929 17	(388,929 17)	274,580 54
53513 050_DS SDUSD 2025 REF ZR		0 00	1,488,279 87	0 00	1,488,279 87	(1,488,279 87)	1,094,897 48
53514 050_DS SDUSD MEAS U TAX		0 00	0 00	0 00	0 00	0 00	10,556,939 66
53515 050_DS SDUSD PROP S 2024		0 00	48,844,625 00	0 00	48,844,625 00	(48,844,625 00)	1,063,239 49
53516 050_DS SDUSD MEAS YY 202		0 00	70,385,400 00	0 00	70,385,400 00	(70,385,400 00)	5,082,979 76
53517 050_DS SDUSD MEAS U 2024		0 00	66,788,565 57	0 00	66,788,565 57	(66,788,565 57)	9,547,313 45
53518 050_DS SDUSD 2025 REF R-		0 00	4,962,147 91	0 00	4,962,147 91	(4,962,147 91)	20,018,248 98
53519 050_DS SDUSD 2025 REF R-		0 00	961,114 58	0 00	961,114 58	(961,114 58)	559,189 75
53520 050_DS SDUSD 2025 REF SR		0 00	1,153,711 11	0 00	1,153,711 11	(1,153,711 11)	912,005 65
53521 050_DS SDUSD 2025 REF SR		0 00	2,162,834 72	0 00	2,162,834 72	(2,162,834 72)	1,697,375 49
53522 050_DS SDUSD 2025 REF ZR		0 00	3,976,024 30	0 00	3,976,024 30	(3,976,024 30)	2,098,595 47
53523 050_DS SDUSD 2025 REF ZR		0 00	367,072 93	0 00	367,072 93	(367,072 93)	235,834 88
53524 050_DS SDUSD 2025P PROP		0 00	8,684,981 84	0 00	8,684,981 84	(8,684,981 84)	28,805,214 03
53525 050_DS SDUSD 2025I MEAS		0 00	11,602,924 13	0 00	11,602,924 13	(11,602,924 13)	66,222,714 86
53526 050_DS SDUSD 2025C MEAS		0 00	18,010,843 41	0 00	18,010,843 41	(18,010,843 41)	46,565,179 23
53600 064_DS OCEANSIDE USD 202		0 00	541,658 75	0 00	541,658 75	(541,658 75)	301,906 19
53601 064_DS OCEANSIDE USD 202		0 00	3,773,250 00	0 00	3,773,250 00	(3,773,250 00)	2,176,463 63
53602 064_DS OCEANSIDE USD 202		0 00	1,287,375 00	0 00	1,287,375 00	(1,287,375 00)	735,060 26
53603 064_DS OCEANSIDE USD 202		0 00	1,254,658 56	0 00	1,254,658 56	(1,254,658 56)	1,392,466 81
53604 064_DS OCEANSIDE USD 202		0 00	333,720 14	0 00	333,720 14	(333,720 14)	896,425 29
53605 064_DS OCEANSIDE USD 202		0 00	1,727,692 13	0 00	1,727,692 13	(1,727,692 13)	4,423,160 59
56700 001_DS ALPINE UNION 1997		0 00	0 00	0 00	0 00	0 00	382 00
56701 004_DS BONSALL UN ELEM E		0 00	0 00	0 00	0 00	0 00	0 24
56703 001_DS ALPINE ELEM 1999B		0 00	0 00	0 00	0 00	0 00	40,782 68
56706 007_DS CARDIFF SCH DIST		0 00	1,675,000 00	0 00	1,675,000 00	(1,675,000 00)	115,061 19
56720 006_DS CAJON VALLEY ELEM		0 00	0 00	0 00	0 00	0 00	0 17
56725 006_DS CAJON VALLEY 2000		0 00	0 00	0 00	0 00	0 00	0 02

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COSD

Current Period FEB-26

Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
56727 014_DS ENCINITAS ELEM 19		0 00	710 67	0 00	710 67	(710 67)	13 71
56728 009_DS CHULA VISTA ELEM		0 00	9,547 21	0 00	9,547 21	(9,547 21)	184 12
56731 014_DS ENCINITAS USD 201		0 00	2,572,281 26	0 00	2,572,281 26	(2,572,281 26)	1 582 194 13
56732 006_DS CAJON VALLEY USD		0 00	1,533,967 65	0 00	1,533,967 65	(1,533,967 65)	336,550 02
56734 006_DS CAJON VALLEY USD		0 00	751,562 50	0 00	751,562 50	(751 562 50)	147 251 09
56735 009_DS CHULA VISTA ELEM		0 00	1,585,450 00	0 00	1,585,450 00	(1,585,450 00)	897 744 46
56737 006_DS CAJON VALLEY ELEM		0 00	90,792 79	0 00	90,792 79	(90,792 79)	1 752 35
56738 014_DS ENCINITAS USD 201		0 00	490,437 50	0 00	490,437 50	(490,437 50)	279,440 92
56740 009_DS CHULA VISTA ELEM		0 00	93,332 00	0 00	93,332 00	(93,332 00)	1,801 37
56743 015_DS ESCONDIDO ELEM 20		0 00	0 00	0 00	0 00	0 00	(285 18)
56744 016_DS FALLBROOK ELEM 20		0 00	0 00	0 00	0 00	0 00	2,776 90
56746 016_DS FALLBROOK UNION E		0 00	0 00	0 00	0 00	0 00	1,289,081 85
56747 016_DS FALLBROOK ELEM 20		0 00	655,000 00	0 00	655,000 00	(655,000 00)	385,074 71
56749 016_DS FALLBROOK UN ELEM		0 00	95,750 00	0 00	95,750 00	(95,750 00)	67,984 22
56750 016_DS FALLBROOK UN ELEM		0 00	2,675 28	0 00	2,675 28	(2,675 28)	51 60
56752 016_DS FALLBROOK UN ELEM		0 00	2,284,906 26	0 00	2,284,906 26	(2,284,906 26)	344,215 90
56753 009_DS CHULA VISTA ELEM		0 00	844,900 00	0 00	844,900 00	(844,900 00)	462,828 22
56755 006_DS CAJON VALLEY USD		0 00	0 00	0 00	0 00	0 00	54,825 12
56756 021_DS LEMON GROVE ELEC		0 00	0 00	0 00	0 00	0 00	47 17
56758 017_DS JAMUL ELEM 2004A		0 00	1,095,000 00	0 00	1,095,000 00	(1,095,000 00)	656,976 51
56759 021_DS_LEMON GROVE ELEC		0 00	3,683 44	0 00	3,683 44	(3,683 44)	71 03
56760 017_DS JAMUL 1998A		0 00	103,752 26	0 00	103,752 26	(103,752 26)	2,002 48
56761 020_DS LA MESA SPRING VA		0 00	0 00	0 00	0 00	0 00	1,140,082 63
56762 020_DS LA MESA SPRING VA		0 00	4,765,000 00	0 00	4,765,000 00	(4,765,000 00)	2,830,529 12
56763 021_DS LEMON GROVE DS 19		0 00	0 00	0 00	0 00	0 00	2,823 09
56764 021_DS LEMON GROVE DS 19		0 00	1,450,000 00	0 00	1,450,000 00	(1,450,000 00)	267,742 14
56765 021_DS LEMON GROVE DS 19		0 00	380,000 00	0 00	380,000 00	(380,000 00)	1,079,725 62
56767 021_DS LEMON GROVE DS 20		0 00	0 00	0 00	0 00	0 00	0 35
56770 026_DS RANCHO SANTA FE 2		0 00	0 00	0 00	0 00	0 00	1,985 36
56771 020_DS RANCHO SANTA FE 2		0 00	375,000 00	0 00	375,000 00	(375,000 00)	237,709 02
56773 026_DS RANCHO SANTA FE 2		0 00	0 00	0 00	0 00	0 00	1 20
56774 009_DS CHULA VISTA ELEM		0 00	721,450 02	0 00	721,450 02	(721,450 02)	427,354 60
56776 006_DS CAJON VALLEY USD		0 00	83,010 93	0 00	83,010 93	(83,010 93)	1,802 13
56779 032_DS SANTEE SCHOOL DIS		0 00	0 00	0 00	0 00	0 00	19,617 63
56780 032_DS SANTEE SCHOOL DIS		0 00	0 00	0 00	0 00	0 00	46 53
56781 031_DS SAN PASQUAL DS 19		0 00	0 00	0 00	0 00	0 00	958 77
56782 032_DS SANTEE SCHOOL DIS		0 00	0 00	0 00	0 00	0 00	0 43
56783 032_DS SANTEE SCHOOL DIS		0 00	285,000 00	0 00	285,000 00	(285,000 00)	161,460 91
56786 033_DS SAN YSIDRO 1997D		0 00	3,760,000 00	0 00	3,760,000 00	(3,760,000 00)	2,557,597 48
56791 033_DS SAN YSIDRO 1997E		0 00	0 00	0 00	0 00	0 00	1,733,587 71
56792 033_DS SAN YSIDRO 1997F		0 00	0 00	0 00	0 00	0 00	50 26
56793 035_DS SOUTH BAY 1997A-S		0 00	45,941 75	0 00	45,941 75	(45,941 75)	886 60
56794 035_DS SOUTH BAY USD 200		0 00	0 00	0 00	0 00	0 00	0 15
56795 033_DS SAN YSIDRO 1997G		0 00	0 00	0 00	0 00	0 00	40 92
56797 019_DS LAKESIDE USD 2008		0 00	1,645,000 00	0 00	1,645,000 00	(1,645,000 00)	1,086 796 95
56798 019_DS LAKESIDE USD 2008		0 00	0 00	0 00	0 00	0 00	32 33
56799 010_DS DEHESA SCH DIST 2		0 00	60,337 50	0 00	60,337 50	(60,337 50)	39,104 83
56800 035_DS SOUTH BAY USD 201		0 00	79,585 09	0 00	79,585 09	(79,585 09)	1,536 22
56801 010_DS DEHESA SCH DIST 2		0 00	60,437 50	0 00	60,437 50	(60,437 50)	39,221 27
56802 020_DS LA MESA SPRING VA		0 00	0 00	0 00	0 00	0 00	0 06
56803 020_DS LA MESA SPRING VA		0 00	0 00	0 00	0 00	0 00	0 63
56804 019_DS LAKESIDE USD 2014		0 00	0 00	0 00	0 00	0 00	0 02
56805 033_DS SAN YSIDRO 2012 R		0 00	2,106,756 26	0 00	2,106,756 26	(2,106,756 26)	628,633 16
56806 006_DS CAJON VALLEY USD		0 00	1,053,350 02	0 00	1,053,350 02	(1,053,350 02)	630,875 42
56807 023_DS NATIONAL SCH DIST		0 00	909,956 26	0 00	909,956 26	(909,956 26)	546,779 11
56808 033_DS SAN YSIDRO 2015 R		0 00	2,598,375 00	0 00	2,598,375 00	(2,598,375 00)	445,186 90
56809 021_DS LEMON GROVE SD 20		0 00	326,125 00	0 00	326,125 00	(326,125 00)	183,383 84
56810 021_DS LEMON GROVE SD 20		0 00	0 00	0 00	0 00	0 00	0 02
56811 015_DS ESCONDIDO USD 201		0 00	1,039,118 76	0 00	1,039,118 76	(1,039,118 76)	662,369 28

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Date 06-MAR-2026 09 21 27

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Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
56812 019_DS LAKESIDE USD 2015		0 00	252,781 26	0 00	252 781 26	(252 781 26)	146,221 90
56813 006_DS CAJON VALLEY USD		0 00	983,931 26	0 00	983,931 26	(983,931 26)	601,015 37
56814 026_DS RANCHO SANTA FE S		0 00	2,844,950 00	0 00	2,844,950 00	(2,844,950 00)	1 778,629 67
56815 014_DS ENCINITAS USD 201		0 00	685,000 00	0 00	685,000 00	(685,000 00)	21,679 90
56816 017_DS JAMUL DULZURA USD		0 00	135,884 38	0 00	135,884 38	(135,884 38)	134,086 38
56817 032_DS SANTEE SCHOOL DIS		0 00	1,793,099 70	0 00	1,793,099 70	(1,793,099 70)	311 728 93
56818 032_DS SANTEE SCHOOL DIS		0 00	295,882 50	0 00	295,882 50	(295,882 50)	180 868 53
56819 006_DS CAJON VALLEY USD		0 00	2,445,100 00	0 00	2,445,100 00	(2,445,100 00)	1,450 539 84
56820 035_DS SOUTH BAY USD 201		0 00	1,296,662 50	0 00	1 296,662 50	(1,296,662 50)	717,971 60
56821 035_DS SOUTH BAY USD 200		0 00	349,800 00	0 00	349,800 00	(349,800 00)	1 278 784 49
56822 035_DS SOUTH BAY USD 201		0 00	444,750 00	0 00	444,750 00	(444,750 00)	250,900 63
56823 023_DS NATIONAL SCH DIST		0 00	348,150 00	0 00	348,150 00	(348,150 00)	217,495 00
56824 019_DS LAKESIDE USD 2016		0 00	677,775 00	0 00	677,775 00	(677,775 00)	366,812 45
56825 009_DS CHULA VISTA ELEM		0 00	2,354,150 00	0 00	2,354,150 00	(2,354,150 00)	1,386,662 74
56826 034_DS SOLANA BCH SFID 2		0 00	2,531,450 00	0 00	2,531,450 00	(2,531,450 00)	1,522,645 80
56827 007_DS CARDIFF SCH DIST		0 00	547,243 76	0 00	547,243 76	(547,243 76)	346,056 20
56828 006_DS CAJON VALLEY USD		0 00	0 00	0 00	0 00	0 00	0 02
56829 015_DS ESCONDIDO USD 201		0 00	4,285,500 00	0 00	4,285,500 00	(4,285,500 00)	2,538,270 42
56830 014_DS ENCINITAS USD 201		0 00	1,060,900 00	0 00	1,060,900 00	(1,060,900 00)	624,823 46
56831 021_DS LEMON GROVE SD 20		0 00	0 00	0 00	0 00	0 00	0 02
56832 021_DS LEMON GROVE SD 20		0 00	617,650 00	0 00	617,650 00	(617,650 00)	123,526 33
56834 032_DS SANTEE SCHOOL DIS		0 00	730,200 00	0 00	730,200 00	(730,200 00)	424 144 15
56835 006_DS CAJON VALLEY USD		0 00	1,010,031 26	0 00	1,010,031 26	(1,010,031 26)	580,468 56
56836 015_DS ESCONDIDO USD 201		0 00	2,654,706 26	0 00	2,654,706 26	(2,654,706 26)	1,288,500 18
56837 019_DS LAKESIDE USD 2014		0 00	699,212 50	0 00	699,212 50	(699,212 50)	426,938 80
56838 064_DS OCEANSIDE USD 201		0 00	5,631 49	0 00	5,631 49	(5,631 49)	108 60
56839 064_DS OCEANSIDE USD 201		0 00	1,500 00	0 00	1,500 00	(1,500 00)	20 411 45
56840 007_DS CARDIFF SCH DIST		0 00	397,362 52	0 00	397,362 52	(397,362 52)	251,097 80
56841 034_DS SOLANA BCH SFID 2		0 00	2,761,250 00	0 00	2,761,250 00	(2,761,250 00)	1,753,534 34
56842 021_DS LEMON GROVE SD 20		0 00	386,500 00	0 00	386,500 00	(386,500 00)	207,793 30
56843 011_DS DEL MAR 2018ELEC		0 00	2,005,718 76	0 00	2,005,718 76	(2,005,718 76)	1,259,256 23
56844 009_DS CHULA VISTA 2019		0 00	0 00	0 00	0 00	0 00	37 44
56845 006_DS CAJON VLY 2016B M		0 00	385,638 99	0 00	385,638 99	(385,638 99)	7,443 40
56846 032_DS SANTEE MEAS S SER		0 00	2,471,800 00	0 00	2,471,800 00	(2,471,800 00)	678,548 12
56847 035_DS S BAY MEAS NN 201		0 00	0 00	0 00	0 00	0 00	64 96
56848 006_DS CAJON VLY USD 202		0 00	1,601,125 00	0 00	1,601,125 00	(1,601,125 00)	940,054 83
56849 050_DS SAN DIEGO USD 202		0 00	1,550,306 50	0 00	1,550,306 50	(1,550,306 50)	870,924 24
56850 015_DS ESCONDIDO ELEM PR		0 00	976,125 00	0 00	976,125 00	(976,125 00)	568,847 04
56851 009_DS CHULA VISTA MEAS		0 00	5,226,850 00	0 00	5,226,850 00	(5,226,850 00)	3,041,406 60
56852 014_DS ENCINITAS 2020 RE		0 00	544,332 15	0 00	544,332 15	(544,332 15)	316,983 60
56853 014_DS ENCINITAS 2020 RE		0 00	230,097 09	0 00	230,097 09	(230,097 09)	399,345 15
56854 019_DS LAKESIDE USD 2021		0 00	650,700 00	0 00	650,700 00	(650,700 00)	389,317 96
56855 033_DS SAN YSIDRO MEAS U		0 00	819,800 00	0 00	819,800 00	(819,800 00)	460 105 31
56856 033_DS SAN YSIDRO MEAS T		0 00	587,492 61	0 00	587,492 61	(587,492 61)	337,311 91
56857 023_DS NATIONAL ELEM 201		0 00	410,226 75	0 00	410,226 75	(410,226 75)	195,343 01
56858 015_DS ESCONDIDO ELEM 20		0 00	1,618,013 32	0 00	1,618,013 32	(1,618,013 32)	917,595 57
56859 020_DS LA MESA SPRNG VLY		0 00	1,570,800 00	0 00	1,570,800 00	(1,570,800 00)	829,666 37
56860 015_DS ESCONDIDO UN ESD		0 00	741,400 00	0 00	741,400 00	(741,400 00)	602,006 82
56861 010_DS DEHESA ESD 2012B		0 00	11,025 00	0 00	11,025 00	(11,025 00)	6,070 67
56862 010_DS DEHESA ESD 2022A		0 00	71,255 00	0 00	71,255 00	(71,255 00)	42,126 64
56863 010_DS DEHESA ESD 2022B		0 00	52,107 00	0 00	52,107 00	(52,107 00)	28,360 27
56864 010_DS DEHESA ESD 2022C		0 00	12,762 50	0 00	12,762 50	(12,762 50)	7,096 22
56865 015_DS ESCONDIDO ESD 201		0 00	1,252,175 00	0 00	1,252,175 00	(1,252,175 00)	416,877 73
56866 011_DS DEL MAR ESD 2022B		0 00	4,464,875 00	0 00	4,464,875 00	(4,464,875 00)	1,593,064 75
56867 021_DS LEMON GROVE ESD 2		0 00	389,602 40	0 00	389,602 40	(389,602 40)	231,046 54
56868 021_DS LEMON GROVE ESD 2		0 00	986,250 00	0 00	986,250 00	(986,250 00)	384,447 12
56869 023_DS NATIONAL ESD 2016		0 00	416,487 50	0 00	416,487 50	(416,487 50)	249,917 36
56870 035_DS SOUTH BAY USD 201		0 00	812,100 00	0 00	812,100 00	(812,100 00)	415,104 01
56871 035_DS SOUTH BAY ESD 200		0 00	354,000 00	0 00	354,000 00	(354,000 00)	170,714 71

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FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
56872 035_DS SOUTH BAY ESD 202		0 00	1,002,750 00	0 00	1,002,750 00	(1,002,750 00)	574 890 49
56873 035_DS SOUTH BAY USD 202		0 00	540,941 24	0 00	540,941 24	(540,941 24)	1,757,259 67
56874 011_DS DEL MAR USD 2024C		0 00	1,149,800 00	0 00	1,149,800 00	(1,149,800 00)	1,341 046 46
56875 006_DS CAJON VALLEY ESD		0 00	1,755,250 00	0 00	1,755,250 00	(1,755,250 00)	2,558,039 98
56876 006_DS CAJON VALLEY ESD		0 00	6,715,375 00	0 00	6,715,375 00	(6,715,375 00)	1,006 667 41
56877 033_DS SAN YSIDRO MEAS U		0 00	1,735,350 00	0 00	1,735,350 00	(1,735,350 00)	381 667 46
56878 033_DS SAN YSIDRO MEAS T		0 00	1,777,475 00	0 00	1,777,475 00	(1,777,475 00)	381,152 76
56879 033_DS SAN YSIDRO ESD 20		0 00	765,400 00	0 00	765,400 00	(765,400 00)	339 987 02
56880 020_DS LA MESA-SV ESD 20		0 00	3,035,375 00	0 00	3,035,375 00	(3,035,375 00)	1,169 235 30
56881 006_DS CAJON VALLEY ESD		0 00	1,642,250 00	0 00	1,642,250 00	(1,642,250 00)	943 469 00
56882 020_DS LA MESA-SV ESD 20		0 00	2,220,825 00	0 00	2,220,825 00	(2,220,825 00)	836 213 26
56884 023_DS NATIONAL ESD 2016		0 00	900,000 00	0 00	900,000 00	(900,000 00)	318,308 45
56886 032_DS SANTEE ESD 2025A		0 00	648,679 86	0 00	648,679 86	(648,679 86)	1,674 015 39
56888 014_DS ENCINITAS ESD 202		0 00	2,200,000 02	0 00	2,200,000 02	(2,200,000 02)	3,110,936 22
56890 033_DS SAN YSIDRO ESD 20		0 00	1,258,934 02	0 00	1,258,934 02	(1,258,934 02)	1,111,829 65
56891 033_DS SAN YSIDRO MEAS T		0 00	815,427 09	0 00	815,427 09	(815,427 09)	496,967 06
56892 033_DS SAN YSIDRO MEAS U		0 00	754,513 89	0 00	754,513 89	(754,513 89)	460,974 76
56895 066_DS WARNER USD 2025A		0 00	25,347 21	0 00	25,347 21	(25,347 21)	242 990 40
56898 021_DS LEMON GROVE ESD 2		0 00	227,333 35	0 00	227,333 35	(227,333 35)	1,180,197 28
56899 021_DS LEMON GROVE ESD 2		0 00	0 00	0 00	0 00	0 00	1,180,196 37
56900 021_DS LEMON GROVE ESD 2		0 00	199,999 99	0 00	199,999 99	(199,999 99)	1,403,351 46
56910 028_DS RANCHO SANTA FE 2		0 00	267,575 00	0 00	267,575 00	(267,575 00)	417,975 00
57520 040_DS ESCONDIDO HIGH 19		0 00	98 73	0 00	98 73	(98 73)	1 87
57521 040_DS ESCONDIDO UN HI 2		0 00	8,054,812 50	0 00	8,054,812 50	(8,054,812 50)	4,715,477 01
57522 040_DS ESCONDIDO UN HI 2		0 00	0 00	0 00	0 00	0 00	10,895 96
57523 040_DS ESCONDIDO UHSD 20		0 00	426,187 50	0 00	426,187 50	(426,187 50)	286,037 70
57531 042_DS GROSSMONT UNION H		0 00	5,380,000 00	0 00	5,380,000 00	(5,380,000 00)	3,229,229 31
57532 042_DS GROSSMONT UNION H		0 00	12,360,000 00	0 00	12,360,000 00	(12,360,000 00)	8,017,968 38
57533 042_DS GROSSMONT UNION H		0 00	5,210,000 00	0 00	5,210,000 00	(5,210,000 00)	3,273,711 77
57534 042_DS GROSSMONT UNION H		0 00	0 00	0 00	0 00	0 00	0 12
57535 042_DS GROSSMONT UNION H		0 00	0 00	0 00	0 00	0 00	0 16
57536 042_DS GROSSMONT UNION H		0 00	0 00	0 00	0 00	0 00	0 51
57537 042_DS GROSSMONT UNION H		0 00	25,674,601 05	0 00	25,674,601 05	(25,674,601 05)	23,025,816 53
57538 042_DS GROSSMONT UHSD 20		0 00	3 23	0 00	3 23	(3 23)	0 06
57539 042_DS GROSSMONT UHSD 20		0 00	0 09	0 00	0 09	(0 09)	
57540 043_DS JULIAN UNION HS 1		0 00	0 00	0 00	0 00	0 00	0 88
57541 042_DS GROSSMONT UHSD 20		0 00	1,170,171 14	0 00	1,170,171 14	(1,170,171 14)	22,585 00
57542 043_DS JULIAN UHSD 2018E		0 00	276,912 50	0 00	276,912 50	(276,912 50)	168,889 06
57543 042_DS GROSSMONT UHSD 20		0 00	0 00	0 00	0 00	0 00	0 08
57544 042_DS GROSSMONT UHSD 20		0 00	612,744 44	0 00	612,744 44	(612,744 44)	186,878 16
57545 042_DS GROSSMONT UHSD 20		0 00	1,445,656 26	0 00	1,445,656 26	(1,445,656 26)	477,915 75
57546 042_DS GROSSMONT UHSD 20		0 00	4,163,550 00	0 00	4,163,550 00	(4,163,550 00)	2,623,902 56
57547 042_DS GROSSMONT UHSD SI		0 00	21,990,000 00	0 00	21,990,000 00	(21,990,000 00)	96,392 01
57548 042_DS GROSSMONT UHSD 20		0 00	3,097,550 00	0 00	3,097,550 00	(3,097,550 00)	1,770,839 20
57549 042_DS GROSSMONT UHSD EL		0 00	1,421,525 00	0 00	1,421,525 00	(1,421,525 00)	842,213 07
57551 045_DS SAN DIEGUITO UHSD		0 00	164,845 76	0 00	164,845 76	(164,845 76)	62,182 43
57553 045_DS SAN DIEGUITO UHSD		0 00	1,515,512 50	0 00	1,515,512 50	(1,515,512 50)	343,384 21
57555 045_DS SAN DIEGUITO UHSD		0 00	3,516,050 00	0 00	3,516,050 00	(3,516,050 00)	2,415,607 08
57556 042_DS GROSSMONT UHSD EL		0 00	2,094,025 00	0 00	2,094,025 00	(2,094,025 00)	1,253,069 95
57557 042_DS GROSSMONT UHSD 20		0 00	0 00	0 00	0 00	0 00	0 04
57558 042_DS GROSSMONT UHSD 20		0 00	544,712 52	0 00	544,712 52	(544,712 52)	439,243 64
57559 046_DS SWEETWATER UNION		0 00	2,083,005 00	0 00	2,083,005 00	(2,083,005 00)	315,273 60
57562 046_DS SWEETWATER UN HIG		0 00	8,995,000 00	0 00	8,995,000 00	(8,995,000 00)	1,339,400 43
57563 046_DS SWEETWATER UNION		0 00	0 00	0 00	0 00	0 00	0 13
57564 046_DS SWEETWATER UHSD 2		0 00	4,695,500 00	0 00	4,695,500 00	(4,695,500 00)	963,634 06
57565 046_DS SWEETWATER UHSD 2		0 00	7,432,450 00	0 00	7,432,450 00	(7,432,450 00)	3,735,400 18
57566 046_DS SWEETWATER UHSD 2		0 00	7,121,531 28	0 00	7,121,531 28	(7,121,531 28)	3,638,362 63
57567 041_DS FALLBROOK UNION H		0 00	381,212 50	0 00	381,212 50	(381,212 50)	218,755 70
57568 046_DS SWEETWATER UHSD 2		0 00	1,104,300 00	0 00	1,104,300 00	(1,104,300 00)	619,451 81

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date 06-MAR-2026 09 21 27

COSD

Current Period FEB-26

Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
57560 061_DS POWAY SFID2002-I		0 00	5,323,967 01	0 00	5,323,967 01	(5,323,967 01)	3,383 420 80
57570 061_DS POWAY USD 2008B		0 00	0 00	0 00	0 00	0 00	267 72
57571 061_DS POWAY USD SFID 20		0 00	0 00	0 00	0 00	0 00	24 10
57572 061_DS POWAY USD SFID 20		0 00	7,623,425 00	0 00	7,623,425 00	(7,623,425 00)	1,423 165 97
57574 042_DS GROSSMONT UHSD 20		0 00	874,900 00	0 00	874,900 00	(874,900 00)	932,831 41
57576 045_DS SAN DIEGUITO UHSD		0 00	727,400 00	0 00	727,400 00	(727,400 00)	420,578 86
57577 042_DS GROSSMT UHSD 2016		0 00	2,036,050 00	0 00	2,036,050 00	(2,036,050 00)	1,222,658 96
57578 042_DS GROSSMT 2016 2019		0 00	1,660,125 00	0 00	1,660,125 00	(1,660,125 00)	995,740 50
57579 042_DS GROSSMT 2008 2019		0 00	527,800 00	0 00	527,800 00	(527,800 00)	403,004 13
57580 042_DS GROSSMT PROP U 20		0 00	1,363,500 00	0 00	1,363,500 00	(1,363,500 00)	774,385 59
57581 045_DS SAN DIEGUITO UHSD		0 00	9,713,747 45	0 00	9,713,747 45	(9,713,747 45)	5,965,989 85
57582 041_DS FALLBROOK UHSD 20		0 00	333,231 26	0 00	333,231 26	(333,231 26)	195,306 48
57583 042_DS GROSSMT 2008 PROP		0 00	547,975 02	0 00	547,975 02	(547,975 02)	287,571 65
57584 042_DS GROSSMONT UHSD 20		0 00	0 00	0 00	0 00	0 00	(2,699 85)
57585 045_DS SAN DIEGUITO UHSD		0 00	1,096,010 80	0 00	1,096,010 80	(1,096,010 80)	641,213 99
57586 045_DS SAN DIEGUITO UHSD		0 00	302,700 11	0 00	302,700 11	(302,700 11)	5,842 58
57587 045_DS SAN DIEGUITO UHSD		0 00	2,129,987 50	0 00	2,129,987 50	(2,129,987 50)	1,493,610 86
57588 041_DS FALLBROOK UHSD 20		0 00	1,059,150 00	0 00	1,059,150 00	(1,059,150 00)	595,807 67
57589 042_DS GROSSMONT UHSD 20		0 00	1,054,250 00	0 00	1,054,250 00	(1,054,250 00)	646,532 65
57590 046_DS SWEETWATER UHSD 2		0 00	15,314,700 00	0 00	15,314,700 00	(15,314,700 00)	4,629,982 96
57591 046_DS SWEETWATER USHD 2		0 00	1,297,750 00	0 00	1,297,750 00	(1,297,750 00)	1,127,748 66
57592 046_DS SWEETWATER UHSD 2		0 00	5,542,625 00	0 00	5,542,625 00	(5,542,625 00)	11,977,888 83
57593 046_DS SWEETWATER UHSD 2		0 00	855,670 67	0 00	855,670 67	(855,670 67)	2,772 99
57594 046_DS SWEETWATER UHSD 2		0 00	1,792,139 72	0 00	1,792,139 72	(1,792,139 72)	10,519,985 70
57595 042_DS GROSSMONT UHSD 20		0 00	4,342,000 00	0 00	4,342,000 00	(4,342,000 00)	4,673,093 11
57596 042_DS GROSSMONT UHSD 20		0 00	69,280 00	0 00	69,280 00	(69,280 00)	208,081 12
57598 045_DS SAN DIEGUITO UHSD		0 00	3,201,010 41	0 00	3,201,010 41	(3,201,010 41)	3,563,511 59
57599 046_DS SWEETWATER UHSD 2		0 00	271,666 67	0 00	271,666 67	(271,666 67)	741,049 44
58490 053_DS GROSS CUY CC 2021		0 00	2,763,700 00	0 00	2,763,700 00	(2,763,700 00)	1,609,782 75
58491 053_DS GROSS CUY CC 2021		0 00	3,394,277 80	0 00	3,394,277 80	(3,394,277 80)	2,297,982 46
58492 053_DS GROSS CUY CC 2018		0 00	1,000,000 00	0 00	1,000,000 00	(1,000,000 00)	238,847 13
58493 053_DS GROSS CUY CC 2018		0 00	5,296,600 00	0 00	5,296,600 00	(5,296,600 00)	3,051,751 71
58494 053_DS GROSS CUY CC 2013		0 00	0 00	0 00	0 00	0 00	12,112 47
58495 053_DS GROSS CUY CC 2012		0 00	363,270 91	0 00	363,270 91	(363,270 91)	7,011 65
58496 053_DS GROSS CUY COMM CO		0 00	19,060,000 00	0 00	19,060,000 00	(19,060,000 00)	11,637,358 78
58497 053_DS GROSS CUY COMM CO		0 00	0 00	0 00	0 00	0 00	0 08
58502 055_DS SOUTHWESTERN CC 2		0 00	4,175,000 00	0 00	4,175,000 00	(4,175,000 00)	5,174,368 07
58503 055_DS SOUTHWESTERN CC R		0 00	9 50	0 00	9 50	(9 50)	0 18
58504 055_DS SOUTHWESTERN CC P		0 00	1 59	0 00	1 59	(1 59)	0 04
58505 055_DS SOUTHWESTERN CC 2		0 00	7 19	0 00	7 19	(7 19)	0 14
58506 055_DS SOUTHWESTERN CC 2		0 00	0 00	0 00	0 00	0 00	12,114 43
58508 055_DS SOUTHWESTERN CC 2		0 00	3,966,750 00	0 00	3,966,750 00	(3,966,750 00)	644,126 83
58509 055_DS SOUTHWESTERN CC 2		0 00	164 60	0 00	164 60	(164 60)	3 17
58510 055_DS SOUTHWESTERN CC 2		0 00	166 13	0 00	166 13	(166 13)	3 21
58511 055_DS SOUTHWESTERN CC 2		0 00	5,735,200 00	0 00	5,735,200 00	(5,735,200 00)	3,366,929 61
58512 055_DS SOUTHWESTERN CC 2		0 00	4,628,493 76	0 00	4,628,493 76	(4,628,493 76)	2,543,428 54
58513 055_DS SOUTHWESTERN CC P		0 00	3,047,121 51	0 00	3,047,121 51	(3,047,121 51)	1,742,585 98
58514 055_DS SOUTHWESTERN CC P		0 00	1,791,925 00	0 00	1,791,925 00	(1,791,925 00)	1,105,653 49
58515 055_DS SOUTHWESTERN CC M		0 00	1,099,925 00	0 00	1,099,925 00	(1,099,925 00)	699,903 55
58516 055_DS SOUTHWESTERN CC 2		0 00	4,719,697 66	0 00	4,719,697 66	(4,719,697 66)	2,979,871 59
58517 055_DS SOUTHWESTERN CC 2		0 00	1,707,088 76	0 00	1,707,088 76	(1,707,088 76)	723,991 22
58518 052_DS PALOMAR CC DS 200		0 00	7,023,800 00	0 00	7,023,800 00	(7,023,800 00)	4,069,740 18
58519 052_DS PALOMAR CC DS 200		0 00	2,260,125 00	0 00	2,260,125 00	(2,260,125 00)	339,006 59
58520 052_DS PALOMAR CC DS 200		0 00	0 00	0 00	0 00	0 00	0 06
58521 052_DS PALOMAR CC DS 200		0 00	8,059,010 00	0 00	8,059,010 00	(8,059,010 00)	4,202,693 67
58522 052_DS PALOMAR CC 2015 G		0 00	0 00	0 00	0 00	0 00	1,230,544 23
58523 052_DS PALOMAR CC 2017 R		0 00	4,437,600 00	0 00	4,437,600 00	(4,437,600 00)	2,565,836 66
58524 052_DS PALOMAR CC 2020 R		0 00	7,340,759 57	0 00	7,340,759 57	(7,340,759 57)	4,298,781 52
58525 052_DS_PALOMAR CC 2021 G		0 00	4,366,185 88	0 00	4,366,185 88	(4,366,185 88)	7,799,968 12

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date 06-MAR-2026 09 21 27

COSD
Current Period FEB-26

Currency USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
58535 054_DS MIRACOSTA CC 2016		0 00	3,152,900 00	0 00	3,152,900 00	(3,152,900 00)	1,961,422 94
58536 054_DS MIRACOSTA CC 2018		0 00	8,605,543 76	0 00	8,605,543 76	(8,605,543 76)	5,312,603 75
58537 054_DS MIRACOSTA CCD 201		0 00	8,160,362 52	0 00	8,160,362 52	(8,160,362 52)	4,366,743 58
58540 055_DS SOUTHWESTERN CC 2		0 00	7,293,250 00	0 00	7,293,250 00	(7,293,250 00)	4,187,873 46
58541 055_DS SOUTHWESTERN CC 2		0 00	2,725,150 00	0 00	2,725,150 00	(2,725,150 00)	1,553,346 22
58542 055_DS SOUTHWESTERN CC 2		0 00	3,070,429 97	0 00	3,070,429 97	(3,070,429 97)	6,761,739 89
58553 060_DS SAN DIEGO COMM CO		0 00	3,632 58	0 00	3,632 58	(3,632 58)	70 10
58554 060_DS SAN DIEGO COMM CO		0 00	245 70	0 00	245 70	(245 70)	4 74
58555 060_DS SAN DIEGO COMM CO		0 00	513 09	0 00	513 09	(513 09)	9 90
58556 060_DS SAN DIEGO COMM CO		0 00	0 00	0 00	0 00	0 00	(1,116 90)
58557 060_DS SAN DIEGO CC 2012		0 00	48,430 38	0 00	48,430 38	(48,430 38)	934 12
58558 060_DS SDCCD 2006 SERIES		0 00	419,773 95	0 00	419,773 95	(419,773 95)	8,102 01
58559 060_DS SDCCD 2002 SERIES		0 00	509,398 20	0 00	509,398 20	(509,398 20)	9,440 30
58560 060_DS SDCCD 2006 SERIES		0 00	8,249,425 00	0 00	8,249,425 00	(8,249,425 00)	5,098,868 01
58561 060_DS SDCCD 2016 REF		0 00	25,188,875 00	0 00	25,188,875 00	(25,188,875 00)	15,980,402 64
58562 060_DS SDCC2019REF PROPN		0 00	33,284,078 72	0 00	33,284,078 72	(33,284,078 72)	18,179,291 42
58563 060_DS SDCC2019REF PROPN		0 00	8,216,484 98	0 00	8,216,484 98	(8,216,484 98)	3,980,730 80
58564 060_DS SDCCD 2021 REF		0 00	19,400,170 83	0 00	19,400,170 83	(19,400,170 83)	11,418,992 90
58565 060_DS SDCCD 2024 REF		0 00	7,884,650 00	0 00	7,884,650 00	(7,884,650 00)	5,999,025 50
58566 060_DS SDCCD SERIES 2025		0 00	33,715,597 78	0 00	33,715,597 78	(33,715,597 78)	1,984,712 32
58567 060_DS SDCCD SERIES 2025		0 00	9,025,519 44	0 00	9,025,519 44	(9,025,519 44)	35,197,745 90
58570 061_DS POWAY USD 2025 RE		0 00	10,232,875 00	0 00	10,232,875 00	(10,232,875 00)	12,765,027 35
REPORT TOTAL		11,408,211,251 18	6,871,648,371 47	2,604,591,198 62	9,476,239,570 09	1,929,971,681 09	4,917,207,496 46

REPORT OF ACCOUNTS RECEIVABLE DISCHARGED
PURSUANT TO SECTION 69 OF THE ADMIN CODE

The discharges for the month of **February 2026** are as follows:

Departments	Accrued*	Not-Accrued**
Auditor and Controller	$ -	$ -
Animal Services	-	-
Assessor/Recorder/Co. Clerk	-	-
County Counsel	-	-
Clerk of the Board of Supervisors	-	-
DEH	-	-
DGS	-	-
DPW	-	-
FGG		-
GSM	-	-
HCD- HA	-	-
HHSA	-	-
Library	-	-
Park & Rec	-	-
PDS	-	-
Probation	-	-
Sheriff	5,442.81	-
Superior Court SD	-	-
Treasurer-Tax Collector	-	-
Total:	$ 5,442.81	$ -

Reason Code	Items	Amount
A	-	$ -
B	-	-
C	-	-
D	1	5,442.81
E	-	-
	1	$ 5,442.81

Reason Codes:

A - Amount Too Small to Justify Collection
B - Unable to Locate Debtor
C - Compromise Settlement
D - Debtor Insolvent
E - Other

* Revenues had been recorded and will now be reversed
** Revenues had not been recorded on these items

COSD CLERK OF THE BOARD
2026 MAR 26 PM4:22

CHIEF FINANCIAL OFFICER
1600 PACIFIC HIGHWAY, ROOM 298, SAN DIEGO, CALIFORNIA 92101-2422

JOAN BRACCI
CHIEF FINANCIAL OFFICER

March 20, 2026

TO: Supervisor Terra Lawson-Remer, Chair
Supervisor Monica Montgomery Steppe, Vice Chair
Supervisor Paloma Aguirre, Chair Pro Tem
Supervisor Joel Anderson
Supervisor Jim Desmond

FROM: Joan Bracci, Chief Financial Officer

TIER D BENEFIT ANALYSIS

OVERVIEW

The County of San Diego (County) commissioned an actuarial study to evaluate eliminating Tier D employee retirement benefits under the San Diego County Employees Retirement Association (SDCERA) and moving all current Tier D employees and future hires into Tier C moving forward. This memorandum provides an overview of the resulting analysis, which evaluated the feasibility, fiscal impacts, and other considerations. The analysis supports sound decision-making and alignment with County workforce objectives, long-term pension cost sustainability, and obligations under the County Employees Retirement Law of 1937 (CERL).

The Special Actuarial Analysis Tier D Benefit Improvement, included as an attachment to this memo, was prepared by the County's actuarial consultant, Foster & Foster Consulting Actuaries, Inc., and serves as the technical foundation. The contractual engagement, public study and this report to the Board of Supervisors (Board) was completed to calculate the cost for placing all Tier D employees into Tier C and all new employees into Tier C, as directed through negotiations with affected employee representatives and included in the associated memoranda of agreement with the County. Because CERL restricts retroactive benefit enhancements for employees, the analysis only looked at future benefit changes.

In short, if Tier D were eliminated there would be projected increases in contribution rates for both Tier C and Tier D employees and to the County employer rates. Contribution rates of all affected employees are projected to increase between about 0.1% to 2.8%, depending on tier. Further, the County's employer cost would increase by a projected $18.6 million (1% of payroll) in Year 1 and $69.3 million (2.2% of payroll) by Year 20, with a total 20-year estimated cost of $850 million for eliminating Tier D. In addition, the change would increase the Unfunded Actuarial Accrued Liability (UAAL) of the retirement fund.

Implementing these changes would require Board direction and approval in several areas, including negotiations with impacted unions/associations and identifying funding for increased

retirement costs in the short- and long-term, which has not been included in the County's current budget and long-term financial planning.

BACKGROUND

SDCERA administers retirement benefits in multiple retirement tiers established over several decades to reflect evolving benefit formulas, contribution requirements, and workforce needs. These include the following: Tier A, Tier B, Tier C, and Tier D. Each tier differs primarily in benefit formulas, resulting in different cost profiles for the County and employees.

Established after the California Public Employees' Pension Reform Act (PEPRA) took effect in January 2013, which limited pensionable compensation, Tier C applies to employees hired between 2013 and mid-2018 (General) or 2020 (Safety) and Tier D applies to employees hired after those dates.

The County requested an actuarial analysis from Foster & Foster Consulting Actuaries, Inc., which was completed using SDCERA's June 30, 2024 Valuation as the basis, as this was the most current available data at the time.

As detailed in the attached consultant analysis, results indicate that such a transition would have impacts on employee and County costs.

SUMMARY OF TIER D BENEFIT ANALYSIS

EMPLOYEE IMPACT

Both Tier C and Tier D provide defined benefits based on age, service, and final average compensation, but Tier D offers significantly lower benefit rates than Tier C for General and Safety members (e.g., the General Tier D maximum benefit rate is 1.62% vs. the Tier C maximum benefit rate of 2.50%). Table 1 below shows the Fiscal Year 2025-26 contribution rates for Tier C and D employees; these members are required to contribute 50% of the cost, with the other half paid by the County.

Table 1: Fiscal Year 2025-26 Tier C and D Member Contribution Rates

Membership Tier	Contribution Rate
General Tier C	10.00%
General Tier D	7.35%
Safety Tier C	16.27%
Safety Tier D	15.69%

If Tier D were eliminated, the actuarial analysis projects that member contribution rates for Tier D employees would rise from 7.35% to 10.11% for General members and from 15.69% to 16.84% for Safety members; and both Tier C General and Safety members would see slight increases as well. See Table 2.

Table 2: Tier D Elimination Projected Member Contribution Rates

Membership Tier	New Contribution Rate	Change
General Tier C	10.11%	+0.11%
General Tier D	10.11%	+2.76%
Safety Tier C	16.84%	+0.57%
Safety Tier D	16.84%	+1.15%

Based on the analysis received by the County, all members of Tier C and Tier D would see increases in their contribution rate if Tier D were eliminated.

COUNTY IMPACT
The analysis also revealed that the County's employer cost would increase. As the table on page 12 of the attachment details, if Tier D is eliminated total annual contributions for the County are projected to grow $18.6 million (1% of payroll) in Year 1 and by $69.3 million (2.2% of payroll) by Year 20. The total 20-year estimated cost to the County would be $850 million for eliminating Tier D.

Embedded within the long-term cost increase is a projected increase to the retirement fund's UAAL. This results from recalculating the long-term cost associated with each employee's career-long benefits, which are more generous under Tier C. The projected increase in UAAL and associated impact on the County's retirement contributions is presented in the attached actuarial analysis.

This summary and the attached actuarial analysis are presented in response to the Board's direction, as described in the associated memoranda of agreement with affected employee representatives. If you have any questions or if a briefing is desired, please contact Deputy Chief Financial Officer Amy Thompson at Amy.Thompson@sdcounty.ca.gov.

Respectfully,

JOAN BRACCI
Chief Financial Officer

CC: Ebony Shelton, Chief Administrative Officer
Brandy Winterbottom, Director, Human Resources
Amy Thompson, Deputy Chief Financial Officer

Attachment: Special Actuarial Analysis – Tier D Benefit Improvement

SPECIAL ACTUARIAL ANALYSIS
TIER D BENEFIT IMPROVEMENT

Performed For: County of San Diego
Performed By: Foster & Foster Consulting Actuaries, Inc

February 5, 2026

FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

February 5, 2026

Joshua Ramirez
Finance & General Governmental Group
County of San Diego

Re: Tier D Benefit Analysis
San Diego County Employees Retirement Association

Dear Mr. Ramirez:

Foster & Foster Consulting Actuaries, Inc. (Foster & Foster) is pleased to present this report surrounding potential benefit changes to current Tier D employees and future new hires covered by the San Diego County Employees Retirement Association (SDCERA) to the County of San Diego (County). The findings, conclusions, and any recommendations for consideration presented in this report may be specific to the County. Foster & Foster may produce different findings or arrive at different conclusions in other situations or even in cases involving similar retirement systems. As such, it is important to keep in mind that the use of this information for purposes other than those expressed here may not be appropriate.

Foster & Foster does not provide legal, investment or accounting advice. Thus, the information in this report is not intended to supersede or supplant the advice or the interpretations of the County or its affiliated legal, investing or accounting partners.

The undersigned is familiar with the relevant aspects of retirement benefit valuations and meets the Qualification Standards of the American Academy of Actuaries.

Hopefully the results of this study will lead to good discussions. If you have any questions, concerns, or would like to discuss the results in greater detail, please do not hesitate to contact me.

Respectfully submitted,

Foster & Foster Consulting Actuaries, Inc.

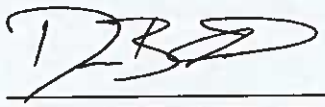
By: 
Drew D. Ballard, FSA, EA, MAAA

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INTRODUCTION

SDCERA is an employer-sponsored defined benefit plan qualified under Internal Revenue Code Section 401(a) that provides a lifetime benefit to Members that is calculated based on a formula using age at retirement, years of service credit, and monthly final average compensation. SDCERA was established by the County on July 1, 1939, pursuant to California's Employees Retirement Law of 1937 (CERL). The plan currently provides benefits to nine (9) different membership tiers with varying benefit levels.

The County has requested Foster & Foster perform a special actuarial analysis to evaluate the expected impact of eliminating Tier D benefits and placing all current Tier D employees and future new hires into the Tier C benefit structure. Foster & Foster performed a parallel replication of the June 30, 2024 actuarial valuation performed by SDCERA's actuary which serves as the basis for the results presented herein.

The purpose of this report is to analyze the expected impact on the Employer and Employee cost including breakout by employee group (General/Safety) and bargaining unit (when applicable).

This analysis is only an estimate as of a single date and cannot guarantee future outcomes. Future actuarial measurements may differ significantly from the current measurements presented in this report for a variety of reasons including: changes in applicable laws, changes in plan provisions, changes in assumptions, or plan experience different from expectations. Due to the limited scope of the analysis, we did not perform an analysis of the potential range of such future measurements.



SDCERA BENEFITS (TIER C/D)

Membership Eligibility – All permanent employees of the County of San Diego or contracting district, scheduled to work 20 or more hours weekly, are eligible, subject to classification below

General Tier C	All General members with membership dates on or after January 1, 2013 and before July 1, 2018
General Tier D	All General members with membership dates on or after July 1, 2018
Safety Tier C	All Safety members with membership dates on or after January 1, 2013 and before July 1, 2020
Safety Tier D	All Safety members with membership dates on or after July 1, 2020

Final Compensation for Benefit Determination (FAC)

Tier C (General/Safety)	Highest consecutive 36 months (FAC3)
Tier D (General/Safety)	Highest consecutive 36 months (FAC3)

Service Retirement Eligibility

General Tier C and Tier D	Age 52 with 5 years of service, or age 70 regardless of service
Safety Tier C and Tier D	Age 50 with 5 years of service, or age 70 regardless of service

Benefit Formula

General Tier C	Age 67 and over: 2.50% x FAC3 x Service (Reduced prior to age 67): Age 65: 2.30% Age 62: 2.00% Age 60: 1.80% Age 55: 1.30% Age 52: 1.00% Maximum Benefit: None
General Tier D	Age 65 and over: 1.62% x FAC3 x Service (Reduced prior to age 65): Age 62: 1.39% Age 60: 1.28% Age 55: 0.99% Age 52: 0.87% Maximum Benefit: 100% of FAC3
Safety Tier C	Age 57 and over: 2.70% x FAC3 x Service (Reduced prior to age 57): Age 56: 2.60% Age 55: 2.50% Age 50: 2.00% Maximum Benefit: None
Safety Tier D	Age 57 and over: 2.50% x FAC3 x Service (Reduced prior to age 57): Age 56: 2.429% Age 55: 2.357% Age 50: 2.000% Maximum Benefit: None



SDCERA BENEFITS (TIER C/D)

Cost of Living Adjustment (COLA)

General Tier C and Tier D	Future changes based on changes to the CPI for the San Diego-Carlsbad Area to a maximum of 2% per year, excess "banked"
Safety Tier C and Tier D	Future changes based on changes to the CPI for the San Diego-Carlsbad Area to a maximum of 2% per year, excess "banked"

Member Contribution Rates

General Tier C	Non-entry age based rates that provide for 50% of total Normal Cost Rate **Rate as of June 30, 2024: 10.00%**
General Tier D	Non-entry age based rates that provide for 50% of total Normal Cost Rate **Rate as of June 30, 2024: 7.35%**
Safety Tier C	Non-entry age based rates that provide for 50% of total Normal Cost Rate **Rate as of June 30, 2024: 16.27%**
Safety Tier D	Non-entry age based rates that provide for 50% of total Normal Cost Rate **Rate as of June 30, 2024: 15.69%**

DEFINITIONS

An actuarial valuation provides a best estimate of a system's actuarial liabilities and contribution levels at a particular point in time. This estimate helps ensure the current assets and future contribution requirements will be sufficient to provide benefits promised to members. Future liabilities are determined by applying a set of actuarial assumptions to project the occurrence, amount and timing of benefits that will become payable according to the current plan provisions. The extent to which an actuarial valuation accurately measures a plan's liabilities and contribution levels depends on how well the actuarial assumptions predict future plan experience.

SDCERA has an annual actuarial valuation performed by its actuary based on a valuation date of June 30 each year which determines the funded status as of the valuation date and establishes the funding requirements for the fiscal year beginning twelve months after the valuation date. Foster & Foster most recently performed an independent replication of the SDCERA actuarial valuation as of June 30, 2024, which will serve as the basis for the remainder of this analysis. Below we have included of some basic pension terms:

- **Actuarial Cost Method** – A procedure for allocating the actuarial present value of benefits to time periods, usually in the form of a normal cost and an actuarially accrued liability. Under the entry age actuarial cost method (used in SDCERA's valuation), the normal cost is the sum of the individual normal costs for all active participants. For an active participant, the normal cost is determined by allocating the actuarial present value of benefits as a level percentage of compensation between the entry age and assumed exit age(s).

- **Present Value of Future Benefits (PVB)** – This is today's value of all the expected benefit payments that will be made to the current pension population. It is the discounted value of benefits that are expected to be paid in the future, determined as of a given date (i.e. valuation date) by the application of a particular set of assumptions with regard to future events. The present value of benefits under SDCERA includes the liabilities for active members, inactive members in payment status, and inactive members entitled to either a refund or a future retirement benefit.

- **Actuarial Accrued Liability (AAL)** – The portion of the actuarial present value of benefits that has been accumulated through service worked with the County.

- **Recommended Employer Contribution** – A target or recommended contribution by the actuary for the applicable plan year. This is typically comprised of the employer normal cost (and expenses, if applicable) plus a UAAL amortization payment, adjusted for interest according to the timing of contributions during the applicable plan year.

- **Normal Cost** – The portion of the actuarial present value of benefits which is earned each year. This represents the current year's costs for pension benefits.

- **Unfunded Actuarial Accrued Liability (UAAL)** – The portion of the actuarial accrued liability that is not covered by system assets.

ACTUARIAL ASSUMPTIONS/METHODS

The actuarial valuation process, while sophisticated in its calculation methodology, is an estimate of the financial value of benefits payable on contingent events, most of which occur many years into the future. Actuarial liabilities are determined by projecting future benefit payments for each member based on individual census data, the benefit provisions, and a set of actuarial assumptions regarding future compensation increases and demographic behavior (turnover, retirement, mortality, etc.).

When reviewing the results presented throughout the remainder of this report, please keep in mind the following:

- Results were based upon census data as of the June 30, 2024 actuarial valuation as provided by SDCERA which we reviewed for reasonableness but did not audit.
- We relied upon actuarial assumptions, methods, and plan provisions set forth in the June 30, 2024 actuarial valuation report prepared by SDCERA's actuary, unless otherwise noted
- The benefit change was assumed to be effective on the valuation date (June 30, 2024) for illustrative purposes
- The benefit change was assumed to be prospective, meaning there is no change to Tier D service and benefits earned on or before June 30, 2024
- Tier D participants subject to same actuarial assumptions as current Tier C participants after the valuation date
- Consistent with the approach used by SDCERA's actuary, in preparing the Normal Cost rates, we have assumed that exactly 50% of the Normal Cost would be paid by the Tier C and Tier D members

MEMBER CONTRIBUTION RATES

Pursuant to Section 7522.30(a) of the Government Code, Tier C and Tier D members are required to contribute at least 50% of the Normal Cost rate. As presented above, below is a table summarizing the member contribution rates effective June 30, 2024.

Membership Tier	Contribution Rate
General Tier C	10.00%
General Tier D	7.35%
Safety Tier C	16.27%
Safety Tier D	15.69%

If Tier D were eliminated and all current Tier D members were reclassified as Tier C members, the Tier C Normal Cost rate would need to be recalculated to take into account the change in demographic composition.

Based on our analysis, we have estimated the member contribution rates for each membership tier would change as follows:

Membership Tier	New Contribution Rate	Change
General Tier C	10.11%	+0.11%
General Tier D	10.11%	+2.76%
Safety Tier C	16.84%	+0.57%
Safety Tier D	16.84%	+1.15%

EMPLOYER COST PROJECTIONS – GENERAL/SAFETY

General										
	Normal Cost $					Normal Cost % of Payroll				
Valuation Date	Current Benefits	Proposed Benefits	Change in NC	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Change in NC	Additional UAAL Payment % of Payroll	Change % of Payroll
	$	$								
6/30/2024	174,100	189,600	$ 15,500	$ 2,300	$ 17,800	11.7%	12.8%	1.1%	0.2%	1.3%
6/30/2025	174,600	192,100	17,500	2,400	19,900	11.4%	12.6%	1.2%	0.2%	1.4%
6/30/2026	175,300	194,800	19,500	2,400	21,900	11.2%	12.4%	1.2%	0.2%	1.4%
6/30/2027	176,100	197,600	21,500	2,500	24,000	10.9%	12.2%	1.3%	0.2%	1.5%
6/30/2028	177,100	200,600	23,500	2,600	26,100	10.6%	12.0%	1.4%	0.2%	1.6%
6/30/2029	178,100	203,600	25,500	2,700	28,200	10.4%	11.9%	1.5%	0.2%	1.7%
6/30/2030	179,100	206,700	27,600	2,700	30,300	10.2%	11.7%	1.5%	0.2%	1.7%
6/30/2031	180,200	209,900	29,700	2,800	32,500	9.9%	11.6%	1.7%	0.2%	1.9%
6/30/2032	181,100	213,100	32,000	2,900	34,900	9.7%	11.4%	1.7%	0.2%	1.9%
6/30/2033	182,200	216,400	34,200	3,000	37,200	9.5%	11.3%	1.8%	0.2%	2.0%
6/30/2034	183,300	219,900	36,600	3,100	39,700	9.3%	11.1%	1.8%	0.2%	2.0%
6/30/2035	184,600	223,500	38,900	3,200	42,100	9.1%	11.0%	1.9%	0.2%	2.1%
6/30/2036	186,000	227,300	41,300	3,300	44,600	8.9%	10.9%	2.0%	0.2%	2.2%
6/30/2037	187,500	231,300	43,800	3,400	47,200	8.7%	10.8%	2.1%	0.2%	2.3%
6/30/2038	189,100	235,500	46,400	3,500	49,900	8.5%	10.6%	2.1%	0.2%	2.3%
6/30/2039	191,100	240,000	48,900	3,600	52,500	8.4%	10.5%	2.1%	0.2%	2.3%
6/30/2040	193,500	245,100	51,600	3,700	55,300	8.3%	10.5%	2.2%	0.2%	2.4%
6/30/2041	196,400	250,600	54,200	3,800	58,000	8.1%	10.4%	2.3%	0.2%	2.5%
6/30/2042	199,800	256,500	56,700	3,900	60,600	8.1%	10.3%	2.2%	0.2%	2.4%
6/30/2043	203,600	263,000	59,400	4,000	63,400	8.0%	10.3%	2.3%	0.2%	2.5%

EMPLOYER COST PROJECTIONS – GENERAL/SAFETY

Safety										
	Normal Cost $					Normal Cost % of Payroll				
Valuation Date	Current Benefits	Proposed Benefits	Change in NC	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Change in NC	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 79,500	$ 80,300	$ 800	$ 0	$ 800	21.0%	21.2%	0.2%	0.0%	0.2%
6/30/2025	80,200	81,200	1,000	0	1,000	20.6%	20.8%	0.2%	0.0%	0.2%
6/30/2026	81,000	82,300	1,300	0	1,300	20.2%	20.5%	0.3%	0.0%	0.3%
6/30/2027	81,900	83,400	1,500	0	1,500	19.8%	20.2%	0.4%	0.0%	0.4%
6/30/2028	82,800	84,500	1,700	0	1,700	19.4%	19.8%	0.4%	0.0%	0.4%
6/30/2029	83,600	85,500	1,900	0	1,900	19.1%	19.5%	0.4%	0.0%	0.4%
6/30/2030	84,400	86,600	2,200	0	2,200	18.7%	19.2%	0.5%	0.0%	0.5%
6/30/2031	85,400	87,800	2,400	0	2,400	18.4%	18.9%	0.5%	0.0%	0.5%
6/30/2032	86,400	89,100	2,700	0	2,700	18.0%	18.6%	0.6%	0.0%	0.6%
6/30/2033	87,500	90,500	3,000	0	3,000	17.7%	18.3%	0.6%	0.0%	0.6%
6/30/2034	88,700	92,000	3,300	0	3,300	17.5%	18.1%	0.6%	0.0%	0.6%
6/30/2035	90,100	93,600	3,500	0	3,500	17.2%	17.9%	0.7%	0.0%	0.7%
6/30/2036	91,600	95,400	3,800	0	3,800	17.0%	17.7%	0.7%	0.0%	0.7%
6/30/2037	93,100	97,200	4,100	0	4,100	16.8%	17.5%	0.7%	0.0%	0.7%
6/30/2038	94,700	99,100	4,400	0	4,400	16.6%	17.4%	0.8%	0.0%	0.8%
6/30/2039	96,600	101,300	4,700	0	4,700	16.4%	17.2%	0.8%	0.0%	0.8%
6/30/2040	98,700	103,700	5,000	0	5,000	16.3%	17.1%	0.8%	0.0%	0.8%
6/30/2041	101,100	106,400	5,300	0	5,300	16.2%	17.1%	0.9%	0.0%	0.9%
6/30/2042	103,700	109,400	5,700	0	5,700	16.2%	17.0%	0.8%	0.0%	0.8%
6/30/2043	106,500	112,400	5,900	0	5,900	16.1%	17.0%	0.9%	0.0%	0.9%

EMPLOYER COST PROJECTIONS – GENERAL/SAFETY

Total										
	Normal Cost $					Normal Cost % of Payroll				
Valuation Date	Current Benefits	Proposed Benefits	Change in NC	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Change in NC	Additional UAAL Payment % of Payroll	Change % of Payroll
	$	$								
6/30/2024	253,600	269,900	$ 16,300	$ 2,300	$ 18,600	13.6%	14.5%	0.9%	0.1%	1.0%
6/30/2025	254,800	273,300	18,500	2,300	20,800	13.3%	14.3%	1.0%	0.1%	1.1%
6/30/2026	256,300	277,000	20,700	2,400	23,100	13.0%	14.0%	1.0%	0.1%	1.1%
6/30/2027	258,000	280,900	22,900	2,500	25,400	12.7%	13.8%	1.1%	0.1%	1.2%
6/30/2028	259,900	285,000	25,100	2,600	27,700	12.4%	13.6%	1.2%	0.1%	1.3%
6/30/2029	261,700	289,100	27,400	2,600	30,000	12.2%	13.4%	1.2%	0.1%	1.3%
6/30/2030	263,600	293,300	29,700	2,700	32,400	11.9%	13.2%	1.3%	0.1%	1.4%
6/30/2031	265,500	297,700	32,200	2,800	35,000	11.7%	13.1%	1.4%	0.1%	1.5%
6/30/2032	267,500	302,200	34,700	2,900	37,600	11.4%	12.9%	1.5%	0.1%	1.6%
6/30/2033	269,700	306,900	37,200	3,000	40,200	11.2%	12.7%	1.5%	0.1%	1.6%
6/30/2034	272,100	311,900	39,800	3,100	42,900	11.0%	12.6%	1.6%	0.1%	1.7%
6/30/2035	274,700	317,200	42,500	3,200	45,700	10.8%	12.4%	1.6%	0.1%	1.7%
6/30/2036	277,500	322,700	45,200	3,200	48,400	10.6%	12.3%	1.7%	0.1%	1.8%
6/30/2037	280,600	328,500	47,900	3,300	51,200	10.4%	12.1%	1.7%	0.1%	1.8%
6/30/2038	283,800	334,600	50,800	3,400	54,200	10.2%	12.0%	1.8%	0.1%	1.9%
6/30/2039	287,600	341,300	53,700	3,600	57,300	10.0%	11.9%	1.9%	0.1%	2.0%
6/30/2040	292,200	348,800	56,600	3,700	60,300	9.9%	11.8%	1.9%	0.1%	2.0%
6/30/2041	297,600	357,000	59,400	3,800	63,200	9.8%	11.8%	2.0%	0.1%	2.1%
6/30/2042	303,500	365,900	62,400	3,900	66,300	9.7%	11.7%	2.0%	0.1%	2.1%
6/30/2043	310,100	375,400	65,300	4,000	69,300	9.6%	11.7%	2.1%	0.1%	2.2%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

AE								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 4,600	$ 5,100	$ 100	$ 600	12.8%	14.2%	0.2%	1.6%
6/30/2025	4,600	5,200	100	700	12.5%	14.1%	0.2%	1.8%
6/30/2026	4,600	5,300	100	800	12.3%	13.9%	0.2%	1.8%
6/30/2027	4,700	5,400	100	800	12.0%	13.8%	0.2%	2.0%
6/30/2028	4,700	5,500	100	900	11.8%	13.7%	0.2%	2.1%
6/30/2029	4,800	5,600	100	900	11.6%	13.6%	0.2%	2.2%
6/30/2030	4,800	5,700	100	1,000	11.4%	13.5%	0.2%	2.3%
6/30/2031	4,900	5,900	100	1,100	11.2%	13.4%	0.2%	2.4%
6/30/2032	5,000	6,000	100	1,100	11.0%	13.3%	0.2%	2.5%
6/30/2033	5,000	6,100	100	1,200	10.8%	13.3%	0.2%	2.7%
6/30/2034	5,100	6,300	100	1,300	10.7%	13.2%	0.2%	2.7%
6/30/2035	5,200	6,500	100	1,400	10.5%	13.1%	0.2%	2.8%
6/30/2036	5,200	6,600	100	1,500	10.4%	13.1%	0.2%	2.9%
6/30/2037	5,300	6,800	100	1,600	10.2%	13.0%	0.2%	3.0%
6/30/2038	5,400	7,000	100	1,700	10.1%	12.9%	0.2%	3.0%
6/30/2039	5,500	7,100	100	1,700	10.0%	12.9%	0.2%	3.1%
6/30/2040	5,600	7,300	100	1,800	9.9%	12.9%	0.2%	3.2%
6/30/2041	5,800	7,500	100	1,800	9.8%	12.8%	0.2%	3.2%
6/30/2042	5,900	7,700	100	1,900	9.7%	12.8%	0.2%	3.3%
6/30/2043	6,000	8,000	100	2,100	9.7%	12.8%	0.2%	3.3%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

AM								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 159	$ 159	$ 0	$ -	19.0%	19.0%	0.0%	-
6/30/2025	157	158	0	1	18.3%	18.5%	0.0%	0.2%
6/30/2026	153	157	0	4	17.7%	18.1%	0.0%	0.4%
6/30/2027	143	150	0	7	16.5%	17.3%	0.0%	0.8%
6/30/2028	129	139	0	10	15.1%	16.3%	0.0%	1.2%
6/30/2029	112	126	0	14	13.5%	15.2%	0.0%	1.7%
6/30/2030	100	117	0	17	12.2%	14.3%	0.0%	2.1%
6/30/2031	91	111	0	20	11.2%	13.6%	0.0%	2.4%
6/30/2032	86	107	0	21	10.4%	13.0%	0.0%	2.6%
6/30/2033	82	105	0	23	9.9%	12.7%	0.0%	2.8%
6/30/2034	80	104	0	24	9.5%	12.4%	0.0%	2.9%
6/30/2035	79	105	0	26	9.2%	12.2%	0.0%	3.0%
6/30/2036	79	106	0	27	9.0%	12.0%	0.0%	3.0%
6/30/2037	80	108	0	28	8.9%	12.0%	0.0%	3.1%
6/30/2038	81	110	0	29	8.8%	11.9%	0.0%	3.1%
6/30/2039	83	113	0	30	8.7%	11.9%	0.0%	3.2%
6/30/2040	85	116	0	31	8.7%	11.8%	0.0%	3.1%
6/30/2041	87	119	0	32	8.7%	11.8%	0.0%	3.1%
6/30/2042	90	122	0	32	8.6%	11.8%	0.0%	3.2%
6/30/2043	92	126	0	34	8.6%	11.8%	0.0%	3.2%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

AS								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 314	$ 319	$ 1	$ 6	15.7%	16.0%	0.0%	0.3%
6/30/2025	310	317	1	8	15.1%	15.4%	0.0%	0.3%
6/30/2026	306	315	1	10	14.5%	14.9%	0.1%	0.5%
6/30/2027	297	309	1	13	13.7%	14.3%	0.1%	0.7%
6/30/2028	288	303	1	16	13.0%	13.7%	0.1%	0.8%
6/30/2029	272	290	1	19	12.0%	12.9%	0.1%	1.0%
6/30/2030	258	280	1	23	11.2%	12.2%	0.1%	1.1%
6/30/2031	247	272	1	26	10.5%	11.6%	0.1%	1.2%
6/30/2032	231	259	1	29	9.7%	10.9%	0.1%	1.3%
6/30/2033	215	247	1	33	8.9%	10.2%	0.1%	1.4%
6/30/2034	204	239	1	36	8.3%	9.7%	0.1%	1.5%
6/30/2035	193	231	1	39	7.7%	9.2%	0.1%	1.6%
6/30/2036	185	226	1	42	7.3%	8.9%	0.1%	1.7%
6/30/2037	179	222	1	44	6.9%	8.5%	0.1%	1.7%
6/30/2038	176	221	2	47	6.6%	8.3%	0.1%	1.8%
6/30/2039	174	222	2	50	6.3%	8.1%	0.1%	1.9%
6/30/2040	174	224	2	52	6.2%	7.9%	0.1%	1.8%
6/30/2041	175	227	2	54	6.1%	7.8%	0.1%	1.8%
6/30/2042	178	231	2	55	6.0%	7.8%	0.1%	1.9%
6/30/2043	181	236	2	57	5.9%	7.7%	0.1%	1.9%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

CC								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 73	$ 81	$ 0	$ 8	8.0%	8.9%	0.0%	0.9%
6/30/2025	74	82	0	8	7.9%	8.8%	0.0%	0.9%
6/30/2026	74	83	0	9	7.7%	8.6%	0.0%	0.9%
6/30/2027	75	84	0	9	7.5%	8.5%	0.0%	1.0%
6/30/2028	74	84	0	10	7.3%	8.3%	0.0%	1.0%
6/30/2029	74	85	1	12	7.1%	8.1%	0.0%	1.0%
6/30/2030	74	85	1	12	6.9%	8.0%	0.0%	1.1%
6/30/2031	74	85	1	12	6.7%	7.8%	0.0%	1.1%
6/30/2032	73	85	1	13	6.5%	7.6%	0.0%	1.1%
6/30/2033	68	81	1	14	6.0%	7.1%	0.0%	1.1%
6/30/2034	65	79	1	15	5.6%	6.8%	0.1%	1.3%
6/30/2035	63	77	1	15	5.3%	6.6%	0.1%	1.4%
6/30/2036	62	77	1	16	5.2%	6.4%	0.1%	1.3%
6/30/2037	62	78	1	17	5.0%	6.3%	0.1%	1.4%
6/30/2038	62	78	1	17	4.9%	6.2%	0.1%	1.4%
6/30/2039	63	79	1	17	4.8%	6.1%	0.1%	1.4%
6/30/2040	63	81	1	19	4.7%	6.0%	0.1%	1.4%
6/30/2041	64	82	1	19	4.7%	6.0%	0.1%	1.4%
6/30/2042	66	84	1	19	4.6%	5.9%	0.1%	1.4%
6/30/2043	67	86	1	20	4.6%	5.9%	0.1%	1.4%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

CE								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 4,600	$ 5,000	$ 100	$ 500	11.5%	12.6%	0.2%	1.3%
6/30/2025	4,600	5,100	100	600	11.2%	12.3%	0.2%	1.3%
6/30/2026	4,700	5,200	100	600	10.9%	12.1%	0.2%	1.4%
6/30/2027	4,700	5,200	100	600	10.7%	11.9%	0.2%	1.4%
6/30/2028	4,700	5,300	100	700	10.4%	11.7%	0.2%	1.5%
6/30/2029	4,700	5,400	100	800	10.2%	11.6%	0.2%	1.6%
6/30/2030	4,800	5,500	100	800	9.9%	11.4%	0.2%	1.7%
6/30/2031	4,800	5,600	100	900	9.7%	11.3%	0.2%	1.8%
6/30/2032	4,800	5,600	100	900	9.5%	11.1%	0.2%	1.8%
6/30/2033	4,900	5,700	100	900	9.3%	11.0%	0.2%	1.9%
6/30/2034	4,900	5,800	100	1,000	9.1%	10.8%	0.2%	1.9%
6/30/2035	5,000	5,900	100	1,000	8.9%	10.7%	0.2%	2.0%
6/30/2036	5,000	6,000	100	1,100	8.7%	10.5%	0.2%	2.0%
6/30/2037	5,000	6,100	100	1,200	8.5%	10.4%	0.2%	2.1%
6/30/2038	5,100	6,200	100	1,200	8.4%	10.3%	0.2%	2.1%
6/30/2039	5,100	6,400	100	1,400	8.2%	10.2%	0.2%	2.2%
6/30/2040	5,200	6,500	100	1,400	8.1%	10.1%	0.2%	2.2%
6/30/2041	5,300	6,600	100	1,400	8.0%	10.0%	0.2%	2.2%
6/30/2042	5,400	6,800	100	1,500	7.9%	9.9%	0.2%	2.2%
6/30/2043	5,500	7,000	100	1,600	7.8%	9.9%	0.2%	2.3%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

CEM								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 10,200	$ 10,900	$ 100	$ 800	12.2%	13.0%	0.1%	0.9%
6/30/2025	10,300	11,100	100	900	11.9%	12.8%	0.1%	1.0%
6/30/2026	10,400	11,300	100	1,000	11.7%	12.7%	0.1%	1.1%
6/30/2027	10,500	11,600	100	1,200	11.5%	12.6%	0.1%	1.2%
6/30/2028	10,600	11,800	100	1,300	11.3%	12.4%	0.1%	1.2%
6/30/2029	10,800	12,000	100	1,300	11.0%	12.3%	0.1%	1.4%
6/30/2030	10,900	12,300	100	1,500	10.8%	12.2%	0.1%	1.5%
6/30/2031	11,000	12,500	100	1,600	10.6%	12.1%	0.1%	1.6%
6/30/2032	11,100	12,700	100	1,700	10.4%	12.0%	0.1%	1.7%
6/30/2033	11,200	13,000	100	1,900	10.2%	11.8%	0.1%	1.7%
6/30/2034	11,300	13,200	100	2,000	10.0%	11.7%	0.1%	1.8%
6/30/2035	11,400	13,500	100	2,200	9.8%	11.6%	0.1%	1.9%
6/30/2036	11,500	13,800	200	2,500	9.6%	11.5%	0.1%	2.0%
6/30/2037	11,600	14,100	200	2,700	9.4%	11.4%	0.1%	2.1%
6/30/2038	11,800	14,400	200	2,800	9.3%	11.3%	0.1%	2.1%
6/30/2039	11,900	14,700	200	3,000	9.1%	11.2%	0.1%	2.2%
6/30/2040	12,100	15,000	200	3,100	9.0%	11.1%	0.1%	2.2%
6/30/2041	12,300	15,400	200	3,300	8.9%	11.1%	0.1%	2.3%
6/30/2042	12,500	15,800	200	3,500	8.8%	11.0%	0.1%	2.3%
6/30/2043	12,800	16,200	200	3,600	8.7%	11.0%	0.1%	2.4%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

CL								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 12,600	$ 14,600	$ 200	$ 2,200	11.6%	13.4%	0.2%	2.0%
6/30/2025	12,600	14,800	200	2,400	11.3%	13.3%	0.2%	2.2%
6/30/2026	12,700	15,100	200	2,600	11.0%	13.1%	0.2%	2.3%
6/30/2027	12,800	15,400	200	2,800	10.8%	13.0%	0.2%	2.4%
6/30/2028	12,900	15,700	200	3,000	10.6%	12.9%	0.2%	2.5%
6/30/2029	13,100	16,100	200	3,200	10.4%	12.8%	0.2%	2.6%
6/30/2030	13,300	16,400	200	3,300	10.3%	12.7%	0.2%	2.6%
6/30/2031	13,500	16,800	200	3,500	10.1%	12.6%	0.2%	2.7%
6/30/2032	13,700	17,200	200	3,700	10.0%	12.5%	0.2%	2.7%
6/30/2033	13,900	17,600	300	4,000	9.8%	12.5%	0.2%	2.9%
6/30/2034	14,200	18,100	300	4,200	9.7%	12.4%	0.2%	2.9%
6/30/2035	14,400	18,500	300	4,400	9.6%	12.4%	0.2%	3.0%
6/30/2036	14,700	19,000	300	4,600	9.5%	12.3%	0.2%	3.0%
6/30/2037	15,000	19,500	300	4,800	9.4%	12.3%	0.2%	3.1%
6/30/2038	15,300	20,000	300	5,000	9.3%	12.2%	0.2%	3.1%
6/30/2039	15,600	20,600	300	5,300	9.3%	12.2%	0.2%	3.1%
6/30/2040	16,000	21,100	300	5,400	9.2%	12.1%	0.2%	3.1%
6/30/2041	16,400	21,700	300	5,600	9.1%	12.1%	0.2%	3.2%
6/30/2042	16,800	22,300	300	5,800	9.1%	12.1%	0.2%	3.2%
6/30/2043	17,200	23,000	300	6,100	9.0%	12.1%	0.2%	3.3%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

CM								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 2,600	$ 3,000	$ 0	$ 400	11.9%	13.5%	0.2%	1.8%
6/30/2025	2,600	3,000	0	400	11.6%	13.3%	0.2%	1.9%
6/30/2026	2,600	3,100	0	500	11.4%	13.2%	0.2%	2.0%
6/30/2027	2,700	3,100	0	400	11.1%	13.1%	0.2%	2.2%
6/30/2028	2,700	3,200	0	500	11.0%	13.0%	0.2%	2.2%
6/30/2029	2,700	3,300	0	600	10.8%	12.9%	0.2%	2.3%
6/30/2030	2,800	3,300	0	500	10.6%	12.8%	0.2%	2.4%
6/30/2031	2,800	3,400	0	600	10.4%	12.7%	0.2%	2.5%
6/30/2032	2,800	3,500	100	800	10.2%	12.6%	0.2%	2.6%
6/30/2033	2,900	3,600	100	800	10.1%	12.5%	0.2%	2.6%
6/30/2034	2,900	3,700	100	900	9.9%	12.4%	0.2%	2.7%
6/30/2035	3,000	3,700	100	800	9.8%	12.3%	0.2%	2.7%
6/30/2036	3,000	3,800	100	900	9.6%	12.3%	0.2%	2.9%
6/30/2037	3,100	3,900	100	900	9.5%	12.2%	0.2%	2.9%
6/30/2038	3,100	4,000	100	1,000	9.4%	12.1%	0.2%	2.9%
6/30/2039	3,200	4,100	100	1,000	9.3%	12.1%	0.2%	3.0%
6/30/2040	3,200	4,200	100	1,100	9.2%	12.0%	0.2%	3.0%
6/30/2041	3,300	4,300	100	1,100	9.1%	12.0%	0.2%	3.1%
6/30/2042	3,300	4,400	100	1,200	9.0%	11.9%	0.2%	3.1%
6/30/2043	3,400	4,600	100	1,300	8.9%	11.9%	0.2%	3.2%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

CR								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 2,500	$ 2,900	$ 0	$ 400	12.5%	14.5%	0.2%	2.2%
6/30/2025	2,500	2,900	0	400	12.3%	14.4%	0.2%	2.3%
6/30/2026	2,500	3,000	0	500	12.2%	14.4%	0.2%	2.4%
6/30/2027	2,600	3,100	0	500	12.0%	14.3%	0.2%	2.5%
6/30/2028	2,600	3,200	0	600	11.8%	14.2%	0.2%	2.6%
6/30/2029	2,700	3,200	0	500	11.6%	14.2%	0.2%	2.8%
6/30/2030	2,700	3,300	0	600	11.5%	14.1%	0.2%	2.8%
6/30/2031	2,800	3,400	100	700	11.3%	14.1%	0.2%	3.0%
6/30/2032	2,800	3,500	100	800	11.2%	14.1%	0.2%	3.1%
6/30/2033	2,900	3,600	100	800	11.1%	14.0%	0.2%	3.1%
6/30/2034	2,900	3,700	100	900	11.0%	14.0%	0.2%	3.2%
6/30/2035	3,000	3,800	100	900	10.9%	14.0%	0.2%	3.3%
6/30/2036	3,100	3,900	100	900	10.8%	13.9%	0.2%	3.3%
6/30/2037	3,100	4,000	100	1,000	10.8%	13.9%	0.2%	3.3%
6/30/2038	3,200	4,200	100	1,100	10.7%	13.9%	0.2%	3.4%
6/30/2039	3,300	4,300	100	1,100	10.6%	13.9%	0.2%	3.5%
6/30/2040	3,300	4,400	100	1,200	10.6%	13.9%	0.2%	3.5%
6/30/2041	3,400	4,500	100	1,200	10.5%	13.9%	0.2%	3.6%
6/30/2042	3,500	4,700	100	1,300	10.4%	13.9%	0.2%	3.7%
6/30/2043	3,600	4,800	100	1,300	10.4%	13.9%	0.2%	3.7%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

CS								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 1,400	$ 1,500	$ 0	$ 100	9.4%	10.2%	0.2%	1.0%
6/30/2025	1,400	1,600	0	200	9.3%	10.1%	0.2%	1.0%
6/30/2026	1,500	1,600	0	100	9.1%	10.0%	0.2%	1.1%
6/30/2027	1,500	1,600	0	100	9.0%	9.9%	0.2%	1.1%
6/30/2028	1,500	1,700	0	200	8.9%	9.9%	0.2%	1.2%
6/30/2029	1,500	1,700	0	200	8.7%	9.8%	0.2%	1.3%
6/30/2030	1,500	1,700	0	200	8.6%	9.7%	0.2%	1.3%
6/30/2031	1,500	1,700	0	200	8.5%	9.6%	0.2%	1.3%
6/30/2032	1,600	1,800	0	200	8.3%	9.5%	0.2%	1.4%
6/30/2033	1,600	1,800	0	200	8.2%	9.4%	0.2%	1.4%
6/30/2034	1,600	1,800	0	200	8.0%	9.3%	0.2%	1.5%
6/30/2035	1,600	1,800	0	200	7.8%	9.1%	0.2%	1.5%
6/30/2036	1,600	1,900	0	300	7.7%	9.0%	0.2%	1.5%
6/30/2037	1,600	1,900	0	300	7.5%	8.9%	0.2%	1.6%
6/30/2038	1,600	1,900	0	300	7.3%	8.8%	0.2%	1.7%
6/30/2039	1,600	1,900	0	300	7.2%	8.7%	0.2%	1.7%
6/30/2040	1,600	1,900	0	300	7.1%	8.6%	0.2%	1.7%
6/30/2041	1,600	2,000	0	400	7.0%	8.6%	0.2%	1.8%
6/30/2042	1,600	2,000	0	400	6.9%	8.5%	0.2%	1.8%
6/30/2043	1,700	2,100	100	500	6.8%	8.5%	0.2%	1.9%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

DA								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 6,800	$ 7,000	$ 100	$ 300	11.6%	11.9%	0.1%	0.4%
6/30/2025	6,800	6,900	100	200	11.2%	11.5%	0.1%	0.4%
6/30/2026	6,700	6,900	100	300	10.8%	11.2%	0.1%	0.5%
6/30/2027	6,600	6,800	100	300	10.4%	10.8%	0.1%	0.5%
6/30/2028	6,500	6,700	100	300	10.0%	10.4%	0.1%	0.5%
6/30/2029	6,300	6,600	100	400	9.6%	10.1%	0.1%	0.6%
6/30/2030	6,200	6,500	100	400	9.2%	9.7%	0.1%	0.6%
6/30/2031	6,000	6,400	100	500	8.8%	9.3%	0.1%	0.6%
6/30/2032	5,900	6,300	100	500	8.4%	8.9%	0.1%	0.6%
6/30/2033	5,700	6,200	100	600	8.0%	8.6%	0.1%	0.7%
6/30/2034	5,600	6,100	100	600	7.6%	8.3%	0.1%	0.8%
6/30/2035	5,400	5,900	100	600	7.3%	7.9%	0.1%	0.7%
6/30/2036	5,300	5,800	100	600	6.9%	7.6%	0.1%	0.8%
6/30/2037	5,100	5,700	100	700	6.5%	7.3%	0.1%	0.9%
6/30/2038	4,900	5,500	100	700	6.2%	6.9%	0.1%	0.8%
6/30/2039	4,700	5,300	100	700	5.8%	6.6%	0.1%	0.9%
6/30/2040	4,500	5,200	100	800	5.5%	6.3%	0.1%	0.9%
6/30/2041	4,400	5,100	100	800	5.2%	6.1%	0.1%	1.0%
6/30/2042	4,300	5,100	100	900	5.0%	5.9%	0.1%	1.0%
6/30/2043	4,200	5,100	100	1,000	4.8%	5.7%	0.1%	1.0%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

DI								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 4,300	$ 4,400	$ 0	$ 100	28.9%	29.2%	0.0%	0.3%
6/30/2025	4,400	4,500	0	100	28.4%	28.9%	0.0%	0.5%
6/30/2026	4,500	4,600	0	100	28.0%	28.6%	0.0%	0.6%
6/30/2027	4,500	4,700	0	200	27.6%	28.4%	0.0%	0.8%
6/30/2028	4,700	4,800	0	100	27.2%	28.2%	0.0%	1.0%
6/30/2029	4,800	5,000	0	200	26.9%	28.0%	0.0%	1.1%
6/30/2030	4,900	5,100	0	200	26.7%	27.9%	0.0%	1.2%
6/30/2031	5,000	5,300	0	300	26.5%	27.8%	0.0%	1.3%
6/30/2032	5,200	5,400	0	200	26.4%	27.8%	0.0%	1.4%
6/30/2033	5,300	5,600	0	300	26.2%	27.7%	0.0%	1.5%
6/30/2034	5,400	5,800	0	400	26.1%	27.7%	0.0%	1.6%
6/30/2035	5,600	5,900	0	300	26.1%	27.7%	0.0%	1.6%
6/30/2036	5,700	6,100	0	400	26.0%	27.7%	0.0%	1.7%
6/30/2037	5,900	6,300	0	400	25.9%	27.7%	0.0%	1.8%
6/30/2038	6,000	6,400	0	400	25.9%	27.7%	0.0%	1.8%
6/30/2039	6,200	6,600	0	400	25.9%	27.7%	0.0%	1.8%
6/30/2040	6,300	6,800	0	500	25.8%	27.7%	0.0%	1.9%
6/30/2041	6,500	7,000	0	500	25.8%	27.8%	0.0%	2.0%
6/30/2042	6,700	7,200	0	500	25.8%	27.8%	0.0%	2.0%
6/30/2043	6,900	7,400	0	500	25.8%	27.8%	0.0%	2.0%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

DM								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 1,500	$ 1,500	$ 0	$ -	32.8%	32.8%	0.0%	-
6/30/2025	1,500	1,500	0	-	30.8%	31.1%	0.0%	0.3%
6/30/2026	1,400	1,400	0	-	29.2%	29.6%	0.0%	0.4%
6/30/2027	1,400	1,400	0	-	27.6%	28.2%	0.0%	0.6%
6/30/2028	1,400	1,400	0	-	26.3%	27.1%	0.0%	0.8%
6/30/2029	1,300	1,400	0	100	25.3%	26.1%	0.0%	0.8%
6/30/2030	1,300	1,400	0	100	24.3%	25.2%	0.0%	0.9%
6/30/2031	1,300	1,400	0	100	23.6%	24.6%	0.0%	1.0%
6/30/2032	1,300	1,400	0	100	23.0%	24.1%	0.0%	1.1%
6/30/2033	1,300	1,400	0	100	22.5%	23.6%	0.0%	1.1%
6/30/2034	1,300	1,400	0	100	22.0%	23.2%	0.0%	1.2%
6/30/2035	1,400	1,400	0	-	21.7%	22.9%	0.0%	1.2%
6/30/2036	1,400	1,500	0	100	21.4%	22.7%	0.0%	1.3%
6/30/2037	1,400	1,500	0	100	21.2%	22.5%	0.0%	1.3%
6/30/2038	1,400	1,500	0	100	21.0%	22.3%	0.0%	1.3%
6/30/2039	1,500	1,500	0	-	20.9%	22.2%	0.0%	1.3%
6/30/2040	1,500	1,600	0	100	20.8%	22.1%	0.0%	1.3%
6/30/2041	1,500	1,600	0	100	20.7%	22.1%	0.0%	1.4%
6/30/2042	1,600	1,700	0	100	20.6%	22.0%	0.0%	1.4%
6/30/2043	1,600	1,700	0	100	20.6%	22.0%	0.0%	1.4%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

DS								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 56,500	$ 57,000	$ 0	$ 500	20.0%	20.2%	0.0%	0.2%
6/30/2025	57,200	57,900	0	700	19.7%	19.9%	0.0%	0.2%
6/30/2026	58,000	58,800	0	800	19.4%	19.6%	0.0%	0.2%
6/30/2027	58,800	59,700	0	900	19.1%	19.4%	0.0%	0.3%
6/30/2028	59,600	60,700	0	1,100	18.8%	19.1%	0.0%	0.3%
6/30/2029	60,300	61,500	0	1,200	18.4%	18.8%	0.0%	0.4%
6/30/2030	61,000	62,400	0	1,400	18.1%	18.5%	0.0%	0.4%
6/30/2031	61,700	63,300	0	1,600	17.8%	18.2%	0.0%	0.4%
6/30/2032	62,600	64,300	0	1,700	17.5%	18.0%	0.0%	0.5%
6/30/2033	63,400	65,300	0	1,900	17.2%	17.7%	0.0%	0.5%
6/30/2034	64,300	66,400	0	2,100	16.9%	17.5%	0.0%	0.6%
6/30/2035	65,300	67,600	0	2,300	16.7%	17.3%	0.0%	0.6%
6/30/2036	66,300	68,800	0	2,500	16.5%	17.1%	0.0%	0.6%
6/30/2037	67,400	70,100	0	2,700	16.3%	16.9%	0.0%	0.6%
6/30/2038	68,500	71,400	0	2,900	16.0%	16.7%	0.0%	0.7%
6/30/2039	69,800	72,900	0	3,100	15.9%	16.6%	0.0%	0.7%
6/30/2040	71,300	74,600	0	3,300	15.7%	16.5%	0.0%	0.8%
6/30/2041	73,000	76,600	0	3,600	15.7%	16.4%	0.0%	0.7%
6/30/2042	74,800	78,700	0	3,900	15.6%	16.4%	0.0%	0.8%
6/30/2043	76,800	80,900	0	4,100	15.5%	16.4%	0.0%	0.9%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

EM								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 5,600	$ 5,700	$ 0	$ 100	15.6%	15.9%	0.1%	0.4%
6/30/2025	5,600	5,700	0	100	15.2%	15.6%	0.1%	0.5%
6/30/2026	5,500	5,700	0	200	14.7%	15.3%	0.1%	0.7%
6/30/2027	5,500	5,700	0	200	14.3%	15.0%	0.1%	0.8%
6/30/2028	5,400	5,700	0	300	13.9%	14.7%	0.1%	0.9%
6/30/2029	5,300	5,700	0	400	13.5%	14.4%	0.1%	1.0%
6/30/2030	5,200	5,600	0	400	13.0%	14.1%	0.1%	1.2%
6/30/2031	5,100	5,600	0	500	12.6%	13.8%	0.1%	1.3%
6/30/2032	5,000	5,500	0	500	12.2%	13.4%	0.1%	1.3%
6/30/2033	4,900	5,500	0	600	11.7%	13.1%	0.1%	1.5%
6/30/2034	4,800	5,400	0	600	11.3%	12.8%	0.1%	1.6%
6/30/2035	4,700	5,400	0	700	10.9%	12.6%	0.1%	1.8%
6/30/2036	4,600	5,400	0	800	10.5%	12.3%	0.1%	1.9%
6/30/2037	4,500	5,300	0	800	10.2%	12.0%	0.1%	1.9%
6/30/2038	4,400	5,300	0	900	9.8%	11.8%	0.1%	2.1%
6/30/2039	4,400	5,300	0	900	9.5%	11.6%	0.1%	2.2%
6/30/2040	4,300	5,300	0	1,000	9.3%	11.5%	0.1%	2.3%
6/30/2041	4,300	5,400	0	1,100	9.1%	11.3%	0.1%	2.3%
6/30/2042	4,300	5,400	0	1,100	8.9%	11.2%	0.1%	2.4%
6/30/2043	4,400	5,500	0	1,100	8.8%	11.1%	0.1%	2.4%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

EO								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 417	$ 438	$ 2	$ 23	19.9%	20.9%	0.1%	1.1%
6/30/2025	348	375	2	29	17.6%	19.0%	0.1%	1.5%
6/30/2026	302	335	3	36	15.8%	17.5%	0.1%	1.8%
6/30/2027	249	287	3	41	13.6%	15.7%	0.1%	2.2%
6/30/2028	232	273	3	44	12.7%	15.0%	0.1%	2.4%
6/30/2029	221	265	3	47	12.0%	14.4%	0.2%	2.6%
6/30/2030	217	263	3	49	11.6%	14.1%	0.2%	2.7%
6/30/2031	217	265	3	51	11.4%	13.9%	0.2%	2.7%
6/30/2032	217	268	3	54	11.2%	13.8%	0.2%	2.8%
6/30/2033	221	274	3	56	11.1%	13.8%	0.2%	2.9%
6/30/2034	226	281	3	58	11.1%	13.7%	0.2%	2.8%
6/30/2035	232	289	3	60	11.0%	13.7%	0.2%	2.9%
6/30/2036	239	297	3	61	11.0%	13.7%	0.2%	2.9%
6/30/2037	244	304	4	64	11.0%	13.7%	0.2%	2.9%
6/30/2038	248	311	4	67	10.9%	13.7%	0.2%	3.0%
6/30/2039	254	319	4	69	10.9%	13.7%	0.2%	3.0%
6/30/2040	260	327	4	71	10.9%	13.7%	0.2%	3.0%
6/30/2041	265	335	4	74	10.8%	13.7%	0.2%	3.1%
6/30/2042	271	343	4	76	10.8%	13.7%	0.2%	3.1%
6/30/2043	276	351	4	79	10.8%	13.7%	0.2%	3.1%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

FS								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 1,000	$ 1,100	$ 0	$ 100	13.6%	15.4%	0.1%	1.9%
6/30/2025	1,000	1,200	0	200	13.2%	15.2%	0.1%	2.1%
6/30/2026	1,000	1,200	0	200	12.9%	15.1%	0.1%	2.3%
6/30/2027	1,000	1,200	0	200	12.6%	15.0%	0.1%	2.5%
6/30/2028	1,000	1,200	0	200	12.3%	14.9%	0.1%	2.7%
6/30/2029	1,000	1,300	0	300	12.1%	14.8%	0.1%	2.8%
6/30/2030	1,000	1,300	0	300	11.9%	14.7%	0.1%	2.9%
6/30/2031	1,100	1,300	0	200	11.7%	14.7%	0.1%	3.1%
6/30/2032	1,100	1,400	0	300	11.6%	14.6%	0.1%	3.1%
6/30/2033	1,100	1,400	0	300	11.4%	14.6%	0.1%	3.3%
6/30/2034	1,100	1,400	0	300	11.3%	14.6%	0.1%	3.4%
6/30/2035	1,100	1,500	0	400	11.2%	14.5%	0.1%	3.4%
6/30/2036	1,200	1,500	0	300	11.1%	14.5%	0.1%	3.5%
6/30/2037	1,200	1,600	0	400	11.0%	14.5%	0.1%	3.6%
6/30/2038	1,200	1,600	0	400	10.9%	14.5%	0.1%	3.7%
6/30/2039	1,300	1,700	0	400	10.9%	14.5%	0.1%	3.7%
6/30/2040	1,300	1,700	0	400	10.8%	14.4%	0.1%	3.7%
6/30/2041	1,300	1,800	0	500	10.8%	14.4%	0.1%	3.7%
6/30/2042	1,300	1,800	0	500	10.7%	14.4%	0.1%	3.8%
6/30/2043	1,400	1,900	0	500	10.7%	14.4%	0.1%	3.8%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

HS								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 3,400	$ 4,000	$ 0	$ 600	11.5%	13.7%	0.2%	2.4%
6/30/2025	3,400	4,100	0	700	11.3%	13.6%	0.2%	2.5%
6/30/2026	3,400	4,200	0	800	11.1%	13.5%	0.2%	2.6%
6/30/2027	3,500	4,300	0	800	10.9%	13.4%	0.2%	2.7%
6/30/2028	3,500	4,400	100	1,000	10.7%	13.3%	0.2%	2.8%
6/30/2029	3,600	4,500	100	1,000	10.6%	13.2%	0.2%	2.8%
6/30/2030	3,600	4,600	100	1,100	10.5%	13.2%	0.2%	2.9%
6/30/2031	3,700	4,700	100	1,100	10.3%	13.1%	0.2%	3.0%
6/30/2032	3,800	4,800	100	1,100	10.2%	13.1%	0.2%	3.1%
6/30/2033	3,800	4,900	100	1,200	10.1%	13.0%	0.2%	3.1%
6/30/2034	3,900	5,100	100	1,300	10.0%	13.0%	0.2%	3.2%
6/30/2035	4,000	5,200	100	1,300	9.9%	12.9%	0.2%	3.2%
6/30/2036	4,100	5,400	100	1,400	9.8%	12.9%	0.2%	3.3%
6/30/2037	4,200	5,500	100	1,400	9.7%	12.9%	0.2%	3.4%
6/30/2038	4,300	5,700	100	1,500	9.7%	12.8%	0.2%	3.3%
6/30/2039	4,400	5,800	100	1,500	9.6%	12.8%	0.2%	3.4%
6/30/2040	4,500	6,000	100	1,600	9.6%	12.8%	0.2%	3.4%
6/30/2041	4,600	6,200	100	1,700	9.5%	12.8%	0.2%	3.5%
6/30/2042	4,700	6,300	100	1,700	9.5%	12.8%	0.2%	3.5%
6/30/2043	4,800	6,500	100	1,800	9.4%	12.7%	0.2%	3.5%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

MA								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 20,500	$ 21,300	$ 100	$ 900	13.2%	13.8%	0.1%	0.7%
6/30/2025	20,600	21,700	100	1,200	12.9%	13.6%	0.1%	0.8%
6/30/2026	20,800	22,000	100	1,300	12.6%	13.4%	0.1%	0.9%
6/30/2027	20,900	22,400	100	1,600	12.3%	13.2%	0.1%	1.0%
6/30/2028	21,100	22,800	100	1,800	12.0%	13.0%	0.1%	1.1%
6/30/2029	21,200	23,200	200	2,200	11.8%	12.9%	0.1%	1.2%
6/30/2030	21,300	23,600	200	2,500	11.5%	12.7%	0.1%	1.3%
6/30/2031	21,500	24,000	200	2,700	11.2%	12.5%	0.1%	1.4%
6/30/2032	21,600	24,300	200	2,900	10.9%	12.4%	0.1%	1.6%
6/30/2033	21,600	24,700	200	3,300	10.7%	12.2%	0.1%	1.6%
6/30/2034	21,800	25,100	200	3,500	10.4%	12.0%	0.1%	1.7%
6/30/2035	21,900	25,600	200	3,900	10.2%	11.9%	0.1%	1.8%
6/30/2036	22,000	26,000	200	4,200	9.9%	11.7%	0.1%	1.9%
6/30/2037	22,200	26,500	200	4,500	9.7%	11.6%	0.1%	2.0%
6/30/2038	22,300	27,000	200	4,900	9.5%	11.5%	0.1%	2.1%
6/30/2039	22,500	27,500	200	5,200	9.3%	11.4%	0.1%	2.2%
6/30/2040	22,700	28,100	200	5,600	9.1%	11.3%	0.1%	2.3%
6/30/2041	23,000	28,700	200	5,900	9.0%	11.2%	0.1%	2.3%
6/30/2042	23,400	29,400	200	6,200	8.8%	11.1%	0.1%	2.4%
6/30/2043	23,800	30,100	200	6,500	8.7%	11.1%	0.1%	2.5%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

MM								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 12,000	$ 12,600	$ 100	$ 700	13.2%	13.8%	0.1%	0.7%
6/30/2025	12,000	12,700	100	800	12.8%	13.5%	0.1%	0.8%
6/30/2026	12,000	12,800	100	900	12.4%	13.2%	0.1%	0.9%
6/30/2027	12,000	13,000	100	1,100	12.0%	13.0%	0.1%	1.1%
6/30/2028	12,000	13,100	100	1,200	11.7%	12.7%	0.1%	1.1%
6/30/2029	12,000	13,300	100	1,400	11.3%	12.5%	0.1%	1.3%
6/30/2030	12,000	13,400	100	1,500	11.0%	12.3%	0.1%	1.4%
6/30/2031	12,100	13,600	100	1,600	10.7%	12.1%	0.1%	1.5%
6/30/2032	12,100	13,800	100	1,800	10.5%	11.9%	0.1%	1.5%
6/30/2033	12,100	14,000	100	2,000	10.2%	11.7%	0.1%	1.6%
6/30/2034	12,200	14,200	100	2,100	9.9%	11.6%	0.1%	1.8%
6/30/2035	12,200	14,400	100	2,300	9.6%	11.4%	0.1%	1.9%
6/30/2036	12,300	14,700	100	2,500	9.4%	11.2%	0.1%	1.9%
6/30/2037	12,300	14,900	100	2,700	9.2%	11.1%	0.1%	2.0%
6/30/2038	12,400	15,200	200	3,000	9.0%	11.0%	0.1%	2.1%
6/30/2039	12,500	15,400	200	3,100	8.8%	10.9%	0.1%	2.2%
6/30/2040	12,700	15,800	200	3,300	8.7%	10.8%	0.1%	2.2%
6/30/2041	12,800	16,100	200	3,500	8.5%	10.7%	0.1%	2.3%
6/30/2042	13,000	16,500	200	3,700	8.4%	10.6%	0.1%	2.3%
6/30/2043	13,300	16,900	200	3,800	8.3%	10.5%	0.1%	2.3%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

NA								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 1,411	$ 1,533	$ 18	$ 140	11.9%	12.9%	0.2%	1.2%
6/30/2025	1,422	1,554	19	151	11.6%	12.7%	0.2%	1.3%
6/30/2026	1,428	1,570	19	161	11.3%	12.4%	0.2%	1.3%
6/30/2027	1,434	1,586	20	172	11.0%	12.2%	0.2%	1.4%
6/30/2028	1,443	1,606	20	183	10.7%	12.0%	0.2%	1.5%
6/30/2029	1,450	1,623	21	194	10.5%	11.7%	0.2%	1.4%
6/30/2030	1,456	1,639	22	205	10.2%	11.5%	0.2%	1.5%
6/30/2031	1,458	1,654	22	218	10.0%	11.3%	0.2%	1.5%
6/30/2032	1,440	1,648	23	231	9.6%	11.0%	0.2%	1.6%
6/30/2033	1,423	1,645	24	246	9.3%	10.7%	0.2%	1.6%
6/30/2034	1,410	1,645	24	259	9.0%	10.5%	0.2%	1.7%
6/30/2035	1,393	1,643	25	275	8.7%	10.2%	0.2%	1.7%
6/30/2036	1,375	1,639	26	290	8.3%	9.9%	0.2%	1.8%
6/30/2037	1,356	1,635	26	305	8.0%	9.7%	0.2%	1.9%
6/30/2038	1,340	1,634	27	321	7.7%	9.4%	0.2%	1.9%
6/30/2039	1,327	1,636	28	337	7.5%	9.2%	0.2%	1.9%
6/30/2040	1,321	1,646	29	354	7.3%	9.1%	0.2%	2.0%
6/30/2041	1,321	1,662	30	371	7.1%	8.9%	0.2%	2.0%
6/30/2042	1,325	1,681	31	387	6.9%	8.8%	0.2%	2.1%
6/30/2043	1,336	1,708	32	404	6.8%	8.7%	0.2%	2.1%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

NE								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 1,500	$ 1,500	$ 0	$ -	23.0%	23.3%	0.0%	0.3%
6/30/2025	1,400	1,400	0	-	21.7%	22.4%	0.0%	0.7%
6/30/2026	1,300	1,400	0	100	20.6%	21.7%	0.0%	1.1%
6/30/2027	1,300	1,300	0	-	19.8%	21.1%	0.0%	1.3%
6/30/2028	1,200	1,300	0	100	19.0%	20.6%	0.0%	1.6%
6/30/2029	1,100	1,200	0	100	18.2%	20.1%	0.0%	1.9%
6/30/2030	1,100	1,200	0	100	17.6%	19.7%	0.0%	2.1%
6/30/2031	1,100	1,200	0	100	17.1%	19.4%	0.0%	2.3%
6/30/2032	1,000	1,200	0	200	16.7%	19.1%	0.0%	2.4%
6/30/2033	1,000	1,200	0	200	16.4%	19.0%	0.0%	2.6%
6/30/2034	1,000	1,200	0	200	16.1%	18.8%	0.0%	2.7%
6/30/2035	1,100	1,200	0	100	16.0%	18.7%	0.0%	2.7%
6/30/2036	1,100	1,300	0	200	15.9%	18.6%	0.0%	2.7%
6/30/2037	1,100	1,300	0	200	15.7%	18.6%	0.0%	2.9%
6/30/2038	1,100	1,300	0	200	15.6%	18.5%	0.0%	2.9%
6/30/2039	1,100	1,300	0	200	15.5%	18.5%	0.0%	3.0%
6/30/2040	1,200	1,400	0	200	15.5%	18.4%	0.0%	2.9%
6/30/2041	1,200	1,400	0	200	15.4%	18.4%	0.0%	3.0%
6/30/2042	1,200	1,400	0	200	15.4%	18.4%	0.0%	3.0%
6/30/2043	1,200	1,500	0	300	15.4%	18.3%	0.0%	2.9%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

NM								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 35	$ 38	$ 0	$ 3	10.0%	10.8%	0.1%	0.9%
6/30/2025	36	39	0	3	10.0%	10.8%	0.1%	0.9%
6/30/2026	37	40	0	3	9.9%	10.8%	0.1%	1.0%
6/30/2027	38	41	0	3	9.8%	10.7%	0.1%	1.0%
6/30/2028	38	42	1	5	9.7%	10.6%	0.1%	1.0%
6/30/2029	39	43	1	5	9.6%	10.6%	0.1%	1.1%
6/30/2030	40	44	1	5	9.5%	10.4%	0.1%	1.0%
6/30/2031	40	44	1	5	9.2%	10.3%	0.1%	1.2%
6/30/2032	39	44	1	6	8.8%	9.9%	0.1%	1.2%
6/30/2033	38	44	1	7	8.4%	9.6%	0.1%	1.3%
6/30/2034	37	44	1	8	7.9%	9.3%	0.1%	1.5%
6/30/2035	37	44	1	8	7.5%	9.0%	0.1%	1.6%
6/30/2036	36	44	1	9	7.2%	8.8%	0.1%	1.7%
6/30/2037	35	44	1	10	6.9%	8.5%	0.1%	1.7%
6/30/2038	35	44	1	10	6.6%	8.3%	0.1%	1.8%
6/30/2039	35	45	1	11	6.4%	8.2%	0.1%	1.9%
6/30/2040	35	45	1	11	6.2%	8.1%	0.1%	2.0%
6/30/2041	36	46	1	11	6.1%	8.0%	0.1%	2.0%
6/30/2042	36	47	1	12	6.1%	7.9%	0.1%	1.9%
6/30/2043	37	49	1	13	6.0%	7.9%	0.1%	2.0%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

PD								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 1,900	$ 2,100	$ 100	$ 300	6.9%	7.6%	0.2%	0.9%
6/30/2025	1,900	2,100	100	300	6.8%	7.5%	0.2%	0.9%
6/30/2026	2,000	2,200	100	300	6.6%	7.3%	0.2%	0.9%
6/30/2027	2,000	2,200	100	300	6.4%	7.2%	0.2%	1.0%
6/30/2028	2,000	2,200	100	300	6.3%	7.1%	0.2%	1.0%
6/30/2029	2,000	2,300	100	400	6.2%	7.0%	0.2%	1.0%
6/30/2030	2,100	2,300	100	300	6.1%	7.0%	0.2%	1.1%
6/30/2031	2,100	2,400	100	400	6.0%	6.9%	0.2%	1.1%
6/30/2032	2,100	2,400	100	400	6.0%	6.8%	0.2%	1.0%
6/30/2033	2,100	2,400	100	400	5.8%	6.7%	0.2%	1.1%
6/30/2034	2,100	2,500	100	500	5.7%	6.6%	0.2%	1.1%
6/30/2035	2,100	2,500	100	500	5.5%	6.4%	0.2%	1.1%
6/30/2036	2,100	2,500	100	500	5.3%	6.3%	0.2%	1.2%
6/30/2037	2,100	2,500	100	500	5.2%	6.1%	0.2%	1.1%
6/30/2038	2,100	2,500	100	500	5.1%	6.0%	0.2%	1.1%
6/30/2039	2,100	2,600	100	600	5.0%	5.9%	0.2%	1.1%
6/30/2040	2,200	2,600	100	500	4.9%	5.9%	0.2%	1.2%
6/30/2041	2,200	2,700	100	600	4.8%	5.8%	0.2%	1.2%
6/30/2042	2,200	2,700	100	600	4.7%	5.7%	0.2%	1.2%
6/30/2043	2,200	2,700	100	600	4.6%	5.7%	0.2%	1.3%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

PM								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 2,200	$ 2,200	$ 0	$ -	13.9%	13.9%	0.0%	-
6/30/2025	2,300	2,300	0	-	13.6%	13.8%	0.0%	0.2%
6/30/2026	2,300	2,300	0	-	13.3%	13.6%	0.0%	0.3%
6/30/2027	2,300	2,300	0	-	13.1%	13.4%	0.0%	0.3%
6/30/2028	2,300	2,300	0	-	12.8%	13.2%	0.0%	0.4%
6/30/2029	2,300	2,400	0	100	12.5%	13.1%	0.0%	0.6%
6/30/2030	2,200	2,400	0	200	12.2%	12.9%	0.0%	0.7%
6/30/2031	2,200	2,400	0	200	11.8%	12.6%	0.0%	0.8%
6/30/2032	2,200	2,400	0	200	11.5%	12.4%	0.0%	0.9%
6/30/2033	2,200	2,400	0	200	11.2%	12.3%	0.0%	1.1%
6/30/2034	2,200	2,400	0	200	11.0%	12.1%	0.0%	1.1%
6/30/2035	2,200	2,400	0	200	10.7%	11.9%	0.0%	1.2%
6/30/2036	2,100	2,400	0	300	10.4%	11.7%	0.0%	1.3%
6/30/2037	2,100	2,400	0	300	10.1%	11.6%	0.0%	1.5%
6/30/2038	2,100	2,400	0	300	9.8%	11.4%	0.0%	1.6%
6/30/2039	2,000	2,400	0	400	9.5%	11.2%	0.0%	1.7%
6/30/2040	2,000	2,400	0	400	9.3%	11.1%	0.0%	1.8%
6/30/2041	2,000	2,400	0	400	9.1%	11.0%	0.0%	1.9%
6/30/2042	2,000	2,500	0	500	9.0%	11.0%	0.0%	2.0%
6/30/2043	2,000	2,500	0	500	8.9%	11.0%	0.0%	2.1%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

PO								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 11,300	$ 11,500	$ 0	$ 200	20.4%	20.8%	0.0%	0.4%
6/30/2025	11,400	11,600	0	200	20.1%	20.5%	0.0%	0.4%
6/30/2026	11,600	11,800	0	200	19.8%	20.2%	0.0%	0.4%
6/30/2027	11,700	12,000	0	300	19.4%	19.9%	0.0%	0.5%
6/30/2028	11,900	12,200	0	300	19.1%	19.6%	0.0%	0.5%
6/30/2029	12,000	12,400	0	400	18.8%	19.3%	0.0%	0.5%
6/30/2030	12,200	12,500	0	300	18.5%	19.0%	0.0%	0.5%
6/30/2031	12,300	12,700	0	400	18.1%	18.7%	0.0%	0.6%
6/30/2032	12,400	12,900	0	500	17.8%	18.4%	0.0%	0.6%
6/30/2033	12,600	13,100	0	500	17.5%	18.2%	0.0%	0.7%
6/30/2034	12,800	13,300	0	500	17.2%	17.9%	0.0%	0.7%
6/30/2035	13,000	13,500	0	500	17.0%	17.7%	0.0%	0.7%
6/30/2036	13,200	13,800	0	600	16.8%	17.5%	0.0%	0.7%
6/30/2037	13,400	14,100	0	700	16.6%	17.4%	0.0%	0.8%
6/30/2038	13,700	14,400	0	700	16.4%	17.2%	0.0%	0.8%
6/30/2039	14,000	14,700	0	700	16.3%	17.1%	0.0%	0.8%
6/30/2040	14,300	15,100	0	800	16.2%	17.0%	0.0%	0.8%
6/30/2041	14,700	15,500	0	800	16.1%	17.0%	0.0%	0.9%
6/30/2042	15,100	15,900	0	800	16.0%	16.9%	0.0%	0.9%
6/30/2043	15,500	16,400	0	900	16.0%	16.9%	0.0%	0.9%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

PR								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 13,700	$ 15,500	$ 300	$ 2,100	10.0%	11.4%	0.2%	1.6%
6/30/2025	13,800	15,800	300	2,300	9.8%	11.2%	0.2%	1.6%
6/30/2026	13,900	16,000	300	2,400	9.6%	11.1%	0.2%	1.7%
6/30/2027	14,000	16,200	300	2,500	9.4%	10.9%	0.2%	1.7%
6/30/2028	14,100	16,500	300	2,700	9.2%	10.7%	0.2%	1.7%
6/30/2029	14,200	16,700	300	2,800	9.0%	10.6%	0.2%	1.8%
6/30/2030	14,300	17,000	300	3,000	8.8%	10.5%	0.2%	1.9%
6/30/2031	14,400	17,300	300	3,200	8.6%	10.3%	0.2%	1.9%
6/30/2032	14,500	17,600	300	3,400	8.4%	10.2%	0.2%	2.0%
6/30/2033	14,700	17,800	400	3,500	8.3%	10.0%	0.2%	1.9%
6/30/2034	14,800	18,100	400	3,700	8.1%	9.9%	0.2%	2.0%
6/30/2035	14,900	18,500	400	4,000	7.9%	9.8%	0.2%	2.1%
6/30/2036	15,100	18,800	400	4,100	7.8%	9.7%	0.2%	2.1%
6/30/2037	15,300	19,200	400	4,300	7.7%	9.6%	0.2%	2.1%
6/30/2038	15,500	19,600	400	4,500	7.5%	9.5%	0.2%	2.2%
6/30/2039	15,700	20,000	400	4,700	7.4%	9.4%	0.2%	2.2%
6/30/2040	16,000	20,400	400	4,800	7.3%	9.4%	0.2%	2.3%
6/30/2041	16,300	20,900	400	5,000	7.2%	9.3%	0.2%	2.3%
6/30/2042	16,600	21,400	500	5,300	7.2%	9.3%	0.2%	2.3%
6/30/2043	16,900	22,000	500	5,600	7.1%	9.2%	0.2%	2.3%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

PS								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 14,600	$ 16,200	$ 200	$ 1,800	11.6%	12.9%	0.2%	1.5%
6/30/2025	14,700	16,400	200	1,900	11.3%	12.7%	0.2%	1.6%
6/30/2026	14,800	16,700	200	2,100	11.1%	12.5%	0.2%	1.6%
6/30/2027	14,900	17,000	200	2,300	10.8%	12.4%	0.2%	1.8%
6/30/2028	15,000	17,300	200	2,500	10.6%	12.2%	0.2%	1.8%
6/30/2029	15,100	17,600	200	2,700	10.4%	12.1%	0.2%	1.9%
6/30/2030	15,300	17,900	200	2,800	10.2%	11.9%	0.2%	1.9%
6/30/2031	15,400	18,200	200	3,000	10.0%	11.8%	0.2%	2.0%
6/30/2032	15,500	18,600	200	3,300	9.8%	11.7%	0.2%	2.1%
6/30/2033	15,700	18,900	300	3,500	9.6%	11.5%	0.2%	2.1%
6/30/2034	15,900	19,300	300	3,700	9.4%	11.4%	0.2%	2.2%
6/30/2035	16,000	19,700	300	4,000	9.2%	11.3%	0.2%	2.3%
6/30/2036	16,200	20,100	300	4,200	9.0%	11.2%	0.2%	2.4%
6/30/2037	16,400	20,500	300	4,400	8.9%	11.1%	0.2%	2.4%
6/30/2038	16,600	20,900	300	4,600	8.7%	11.0%	0.2%	2.5%
6/30/2039	16,800	21,400	300	4,900	8.6%	10.9%	0.2%	2.5%
6/30/2040	17,100	21,900	300	5,100	8.5%	10.8%	0.2%	2.5%
6/30/2041	17,400	22,400	300	5,300	8.4%	10.8%	0.2%	2.6%
6/30/2042	17,700	23,000	300	5,600	8.3%	10.7%	0.2%	2.6%
6/30/2043	18,100	23,600	300	5,800	8.2%	10.7%	0.2%	2.7%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

RN								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 6,500	$ 7,500	$ 100	$ 1,100	9.1%	10.4%	0.2%	1.5%
6/30/2025	6,600	7,600	100	1,100	8.9%	10.2%	0.2%	1.5%
6/30/2026	6,700	7,700	200	1,200	8.7%	10.1%	0.2%	1.6%
6/30/2027	6,700	7,900	200	1,400	8.5%	10.0%	0.2%	1.7%
6/30/2028	6,800	8,000	200	1,400	8.4%	9.8%	0.2%	1.6%
6/30/2029	6,900	8,100	200	1,400	8.2%	9.7%	0.2%	1.7%
6/30/2030	6,900	8,300	200	1,600	8.0%	9.6%	0.2%	1.8%
6/30/2031	7,000	8,400	200	1,600	7.8%	9.4%	0.2%	1.8%
6/30/2032	7,000	8,500	200	1,700	7.7%	9.3%	0.2%	1.8%
6/30/2033	7,100	8,700	200	1,800	7.5%	9.2%	0.2%	1.9%
6/30/2034	7,200	8,800	200	1,800	7.4%	9.1%	0.2%	1.9%
6/30/2035	7,200	9,000	200	2,000	7.3%	9.0%	0.2%	1.9%
6/30/2036	7,300	9,100	200	2,000	7.1%	8.9%	0.2%	2.0%
6/30/2037	7,400	9,300	200	2,100	7.0%	8.8%	0.2%	2.0%
6/30/2038	7,500	9,500	200	2,200	6.9%	8.7%	0.2%	2.0%
6/30/2039	7,600	9,700	200	2,300	6.8%	8.7%	0.2%	2.1%
6/30/2040	7,700	9,900	200	2,400	6.7%	8.6%	0.2%	2.1%
6/30/2041	7,900	10,200	200	2,500	6.6%	8.5%	0.2%	2.1%
6/30/2042	8,000	10,400	200	2,600	6.6%	8.5%	0.2%	2.1%
6/30/2043	8,200	10,700	300	2,800	6.5%	8.5%	0.2%	2.2%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

SM								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 1,800	$ 1,800	$ 0	$ -	26.5%	26.5%	0.0%	-
6/30/2025	1,700	1,700	0	-	25.2%	25.3%	0.0%	0.1%
6/30/2026	1,700	1,700	0	-	24.0%	24.2%	0.0%	0.2%
6/30/2027	1,600	1,600	0	-	22.9%	23.2%	0.0%	0.3%
6/30/2028	1,500	1,600	0	100	21.6%	22.0%	0.0%	0.4%
6/30/2029	1,500	1,500	0	-	20.5%	21.0%	0.0%	0.5%
6/30/2030	1,400	1,500	0	100	19.5%	20.1%	0.0%	0.6%
6/30/2031	1,400	1,400	0	-	18.6%	19.3%	0.0%	0.7%
6/30/2032	1,300	1,400	0	100	17.7%	18.5%	0.0%	0.8%
6/30/2033	1,300	1,400	0	100	17.0%	17.9%	0.0%	0.9%
6/30/2034	1,300	1,400	0	100	16.5%	17.4%	0.0%	0.9%
6/30/2035	1,300	1,400	0	100	16.1%	17.0%	0.0%	0.9%
6/30/2036	1,300	1,400	0	100	15.8%	16.7%	0.0%	0.9%
6/30/2037	1,300	1,400	0	100	15.5%	16.5%	0.0%	1.0%
6/30/2038	1,300	1,400	0	100	15.3%	16.3%	0.0%	1.0%
6/30/2039	1,300	1,400	0	100	15.2%	16.2%	0.0%	1.0%
6/30/2040	1,400	1,400	0	-	15.1%	16.1%	0.0%	1.0%
6/30/2041	1,400	1,500	0	100	15.0%	16.0%	0.0%	1.0%
6/30/2042	1,400	1,500	0	100	15.0%	16.0%	0.0%	1.0%
6/30/2043	1,500	1,600	0	100	15.0%	16.0%	0.0%	1.0%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

SO								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 2,600	$ 2,600	$ 0	$ -	25.9%	25.9%	0.0%	-
6/30/2025	2,600	2,600	0	-	24.9%	25.0%	0.0%	0.1%
6/30/2026	2,500	2,600	0	100	23.9%	24.1%	0.0%	0.2%
6/30/2027	2,500	2,500	0	-	22.9%	23.2%	0.0%	0.3%
6/30/2028	2,500	2,500	0	-	22.1%	22.5%	0.0%	0.4%
6/30/2029	2,500	2,500	0	-	21.3%	21.7%	0.0%	0.4%
6/30/2030	2,500	2,500	0	-	20.4%	21.0%	0.0%	0.6%
6/30/2031	2,400	2,500	0	100	19.7%	20.3%	0.0%	0.6%
6/30/2032	2,400	2,500	0	100	19.0%	19.7%	0.0%	0.7%
6/30/2033	2,400	2,500	0	100	18.4%	19.1%	0.0%	0.7%
6/30/2034	2,400	2,500	0	100	17.9%	18.7%	0.0%	0.8%
6/30/2035	2,400	2,500	0	100	17.4%	18.2%	0.0%	0.8%
6/30/2036	2,400	2,600	0	200	17.0%	17.9%	0.0%	0.9%
6/30/2037	2,500	2,600	0	100	16.7%	17.6%	0.0%	0.9%
6/30/2038	2,500	2,600	0	100	16.4%	17.4%	0.0%	1.0%
6/30/2039	2,500	2,700	0	200	16.2%	17.2%	0.0%	1.0%
6/30/2040	2,600	2,800	0	200	16.1%	17.1%	0.0%	1.0%
6/30/2041	2,700	2,800	0	100	16.0%	17.0%	0.0%	1.0%
6/30/2042	2,700	2,900	0	200	15.9%	17.0%	0.0%	1.1%
6/30/2043	2,800	3,000	0	200	15.9%	16.9%	0.0%	1.0%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

SS								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 4,800	$ 4,900	$ 100	$ 200	12.4%	12.8%	0.1%	0.5%
6/30/2025	4,800	5,000	100	300	12.1%	12.5%	0.1%	0.5%
6/30/2026	4,800	5,000	100	300	11.7%	12.3%	0.1%	0.7%
6/30/2027	4,800	5,100	100	400	11.4%	12.0%	0.1%	0.7%
6/30/2028	4,900	5,100	100	300	11.1%	11.8%	0.1%	0.8%
6/30/2029	4,900	5,200	100	400	10.8%	11.6%	0.1%	0.9%
6/30/2030	4,900	5,300	100	500	10.5%	11.4%	0.1%	1.0%
6/30/2031	4,800	5,300	100	600	10.2%	11.1%	0.1%	1.0%
6/30/2032	4,800	5,300	100	600	9.8%	10.9%	0.1%	1.2%
6/30/2033	4,800	5,400	100	700	9.5%	10.6%	0.1%	1.2%
6/30/2034	4,800	5,400	100	700	9.3%	10.4%	0.1%	1.2%
6/30/2035	4,800	5,500	100	800	9.0%	10.2%	0.1%	1.3%
6/30/2036	4,800	5,500	100	800	8.7%	10.0%	0.1%	1.4%
6/30/2037	4,800	5,600	100	900	8.5%	9.9%	0.1%	1.5%
6/30/2038	4,800	5,700	100	1,000	8.2%	9.7%	0.1%	1.6%
6/30/2039	4,800	5,800	100	1,100	8.0%	9.5%	0.1%	1.6%
6/30/2040	4,900	5,900	100	1,100	7.8%	9.4%	0.1%	1.7%
6/30/2041	4,900	6,000	100	1,200	7.7%	9.3%	0.1%	1.7%
6/30/2042	5,000	6,100	100	1,200	7.6%	9.3%	0.1%	1.8%
6/30/2043	5,100	6,200	100	1,200	7.5%	9.2%	0.1%	1.8%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

SW								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 21,500	$ 24,300	$ 400	$ 3,200	10.6%	12.0%	0.2%	1.6%
6/30/2025	21,700	24,700	400	3,400	10.4%	11.8%	0.2%	1.6%
6/30/2026	21,900	25,200	400	3,700	10.2%	11.7%	0.2%	1.7%
6/30/2027	22,200	25,600	400	3,800	10.0%	11.6%	0.2%	1.8%
6/30/2028	22,400	26,100	400	4,100	9.8%	11.5%	0.2%	1.9%
6/30/2029	22,700	26,700	400	4,400	9.7%	11.3%	0.2%	1.8%
6/30/2030	23,000	27,200	500	4,700	9.5%	11.2%	0.2%	1.9%
6/30/2031	23,300	27,700	500	4,900	9.3%	11.1%	0.2%	2.0%
6/30/2032	23,600	28,300	500	5,200	9.2%	11.0%	0.2%	2.0%
6/30/2033	23,800	28,800	500	5,500	9.0%	10.9%	0.2%	2.1%
6/30/2034	24,100	29,400	500	5,800	8.9%	10.8%	0.2%	2.1%
6/30/2035	24,500	30,000	500	6,000	8.7%	10.7%	0.2%	2.2%
6/30/2036	24,800	30,700	500	6,400	8.6%	10.6%	0.2%	2.2%
6/30/2037	25,100	31,300	600	6,800	8.4%	10.5%	0.2%	2.3%
6/30/2038	25,500	32,000	600	7,100	8.3%	10.4%	0.2%	2.3%
6/30/2039	25,800	32,700	600	7,500	8.2%	10.4%	0.2%	2.4%
6/30/2040	26,300	33,500	600	7,800	8.1%	10.3%	0.2%	2.4%
6/30/2041	26,700	34,300	600	8,200	8.0%	10.2%	0.2%	2.4%
6/30/2042	27,300	35,200	600	8,500	7.9%	10.2%	0.2%	2.5%
6/30/2043	27,800	36,200	700	9,100	7.8%	10.2%	0.2%	2.6%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

UM								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 6,000	$ 6,300	$ 0	$ 300	13.2%	13.9%	0.1%	0.8%
6/30/2025	6,000	6,300	0	300	12.8%	13.6%	0.1%	0.9%
6/30/2026	6,000	6,400	0	400	12.5%	13.4%	0.1%	1.0%
6/30/2027	6,000	6,500	0	500	12.1%	13.1%	0.1%	1.1%
6/30/2028	6,000	6,600	0	600	11.8%	12.9%	0.1%	1.2%
6/30/2029	6,000	6,600	0	600	11.4%	12.6%	0.1%	1.3%
6/30/2030	6,000	6,700	100	800	11.1%	12.4%	0.1%	1.4%
6/30/2031	6,000	6,800	100	900	10.8%	12.2%	0.1%	1.5%
6/30/2032	6,000	6,800	100	900	10.5%	11.9%	0.1%	1.5%
6/30/2033	6,000	6,900	100	1,000	10.1%	11.7%	0.1%	1.7%
6/30/2034	6,000	7,000	100	1,100	9.8%	11.4%	0.1%	1.7%
6/30/2035	6,000	7,000	100	1,100	9.5%	11.2%	0.1%	1.8%
6/30/2036	6,000	7,100	100	1,200	9.3%	11.1%	0.1%	1.9%
6/30/2037	6,000	7,200	100	1,300	9.0%	10.9%	0.1%	2.0%
6/30/2038	6,000	7,300	100	1,400	8.8%	10.7%	0.1%	2.0%
6/30/2039	6,000	7,400	100	1,500	8.6%	10.6%	0.1%	2.1%
6/30/2040	6,000	7,500	100	1,600	8.4%	10.5%	0.1%	2.2%
6/30/2041	6,100	7,600	100	1,600	8.2%	10.4%	0.1%	2.3%
6/30/2042	6,100	7,800	100	1,800	8.1%	10.3%	0.1%	2.3%
6/30/2043	6,200	7,900	100	1,800	8.0%	10.2%	0.1%	2.3%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

Non-County								
	Normal Cost $				Normal Cost % of Payroll			
Valuation Date	Current Benefits	Proposed Benefits	Additional UAAL Payment $	Change $	Current Benefits	Proposed Benefits	Additional UAAL Payment % of Payroll	Change % of Payroll
6/30/2024	$ 12,500	$ 13,400	$ 200	$ 1,100	13.1%	13.9%	0.2%	1.0%
6/30/2025	12,400	13,400	200	1,200	12.6%	13.5%	0.2%	1.1%
6/30/2026	12,300	13,500	200	1,400	12.1%	13.2%	0.2%	1.3%
6/30/2027	12,300	13,500	200	1,400	11.7%	12.9%	0.2%	1.4%
6/30/2028	12,200	13,700	200	1,700	11.3%	12.7%	0.2%	1.6%
6/30/2029	12,200	13,800	200	1,800	11.0%	12.4%	0.2%	1.6%
6/30/2030	12,200	13,900	200	1,900	10.7%	12.2%	0.2%	1.7%
6/30/2031	12,200	14,100	200	2,100	10.4%	12.0%	0.2%	1.8%
6/30/2032	12,200	14,200	200	2,200	10.0%	11.7%	0.2%	1.9%
6/30/2033	12,200	14,400	200	2,400	9.8%	11.6%	0.2%	2.0%
6/30/2034	12,200	14,600	200	2,600	9.5%	11.4%	0.2%	2.1%
6/30/2035	12,200	14,800	200	2,800	9.3%	11.2%	0.2%	2.1%
6/30/2036	12,300	15,000	300	3,000	9.0%	11.0%	0.2%	2.2%
6/30/2037	12,300	15,200	300	3,200	8.8%	10.9%	0.2%	2.3%
6/30/2038	12,400	15,400	300	3,300	8.6%	10.7%	0.2%	2.3%
6/30/2039	12,500	15,700	300	3,500	8.4%	10.6%	0.2%	2.4%
6/30/2040	12,600	16,000	300	3,700	8.3%	10.5%	0.2%	2.4%
6/30/2041	12,800	16,300	300	3,800	8.1%	10.4%	0.2%	2.5%
6/30/2042	13,000	16,700	300	4,000	8.0%	10.3%	0.2%	2.5%
6/30/2043	13,200	17,100	300	4,200	7.9%	10.3%	0.2%	2.6%

APPOINTMENT OF DCSS STAFF AS A DEPUTY CLERK FOR ACKNOWLEDING RELEASE OF JUDGMENT LIENS

Know all Persons by these Presents

That I, ANDREW POTTER, Clerk of the Board of Supervisors of San Diego County, do hereby appoint Edna Sugian, a San Diego County Department of Child Support Services employee, as a Deputy Clerk of the Board of Supervisors for the sole purpose of acknowledging, pursuant to Civil Code § 1181 et seq., the execution of Release of Judgment Liens in furtherance of their duties under Family Code § 17400 et seq. This appointment is effective on the date listed below and will end upon a termination or change of employment status of the appointed deputy or revocation by the Clerk of the Board of Supervisors (or their designee), whichever occurs first.

IN WITNESS WHEREOF, I have hereunto set my hand, this day on 03/11/2026.

ANDREW POTTER
Clerk of the Board of Supervisors

STATE OF CALIFORNIA }
}
County of San Diego }

I, Edna Sugian, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Edna (Child Support) Sugian
Edna (Child Support) Sugian (Mar 11, 2026 10:33 PDT)
Signature

Subscribed and sworn to before me, this day this day on 03/11/2026.

ANDREW POTTER,
Clerk of the Board of Supervisors

APPOINTMENT OF DCSS STAFF AS A DEPUTY CLERK FOR ACKNOWLEDING RELEASE OF JUDGMENT LIENS

Know all Persons by these Presents

That I, ANDREW POTTER, Clerk of the Board of Supervisors of San Diego County, do hereby appoint Vivian Thoi, a San Diego County Department of Child Support Services employee, as a Deputy Clerk of the Board of Supervisors for the sole purpose of acknowledging, pursuant to Civil Code § 1181 et seq., the execution of Release of Judgment Liens in furtherance of their duties under Family Code § 17400 et seq. This appointment is effective on the date listed below and will end upon a termination or change of employment status of the appointed deputy or revocation by the Clerk of the Board of Supervisors (or their designee), whichever occurs first.

IN WITNESS WHEREOF, I have hereunto set my hand, this day on 03/11/2026.

ANDREW POTTER
Clerk of the Board of Supervisors

STATE OF CALIFORNIA }
}
County of San Diego }

I, Vivian Thoi, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Vivian (Child Support) Thoi
Vivian (Child Support) Thoi (Mar 11, 2026 10:50:55 PDT)
Signature

Subscribed and sworn to before me, this day this day on 03/11/2026

ANDREW POTTER,
Clerk of the Board of Supervisors

APPOINTMENT OF DCSS STAFF AS A DEPUTY CLERK FOR ACKNOWLEDING RELEASE OF JUDGMENT LIENS

Know all Persons by these Presents

That I, ANDREW POTTER, Clerk of the Board of Supervisors of San Diego County, do hereby appoint Maria Ramos, a San Diego County Department of Child Support Services employee, as a Deputy Clerk of the Board of Supervisors for the sole purpose of acknowledging, pursuant to Civil Code § 1181 et seq., the execution of Release of Judgment Liens in furtherance of their duties under Family Code § 17400 et seq. This appointment is effective on the date listed below and will end upon a termination or change of employment status of the appointed deputy or revocation by the Clerk of the Board of Supervisors (or their designee), whichever occurs first.

IN WITNESS WHEREOF, I have hereunto set my hand, this day on 03/11/2026.

ANDREW POTTER
Clerk of the Board of Supervisors

STATE OF CALIFORNIA }
}
County of San Diego }

I, Maria Ramos, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Maria Ramos
Signature

Subscribed and sworn to before me, this day this day on 03/11/2026.

ANDREW POTTER,
Clerk of the Board of Supervisors

APPOINTMENT OF DCSS STAFF AS A DEPUTY CLERK FOR ACKNOWLEDING RELEASE OF JUDGMENT LIENS

Know all Persons by these Presents

That I, ANDREW POTTER, Clerk of the Board of Supervisors of San Diego County, do hereby appoint Noel Munoz, a San Diego County Department of Child Support Services employee, as a Deputy Clerk of the Board of Supervisors for the sole purpose of acknowledging, pursuant to Civil Code § 1181 et seq., the execution of Release of Judgment Liens in furtherance of their duties under Family Code § 17400 et seq. This appointment is effective on the date listed below and will end upon a termination or change of employment status of the appointed deputy or revocation by the Clerk of the Board of Supervisors (or their designee), whichever occurs first.

IN WITNESS WHEREOF, I have hereunto set my hand, this day on 03/11/2026.

ANDREW POTTER
Clerk of the Board of Supervisors

STATE OF CALIFORNIA }
}
County of San Diego }

I, Noel Munoz, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Noel (Child Support) Munoz
Noel (Child Support) Munoz (Mar 11, 2026 10:30:36 PDT)
Signature

Subscribed and sworn to before me, this day this day on 03/11/2026.

ANDREW POTTER,
Clerk of the Board of Supervisors

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) 531-5600

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

March 12, 2026

TO: Supervisor Terra Lawson-Remer, Chair
Supervisor Monica Montgomery Steppe, Vice Chair
Supervisor Paloma Aguirre, Chair Pro Tem
Supervisor Joel Anderson
Supervisor Jim Desmond

FROM: Andrew Potter
Clerk of the Board of Supervisors

BOARDS, COMMISSIONS, AND COMMITTEES' VACANCY AND TERM EXPIRATION REPORT

Attached, please find the report on vacancies, expired terms and terms expiring through April 30, 2026, for County Boards, Commissions, and Committees. If you have any questions, please have your staff contact the Civic Services Unit, at (619) 531-5601. Thank you.

Respectfully,

ANDREW POTTER
Clerk of the Board of Supervisors

AP: dl

Attachment

cc: Ebony Shelton, Chief Administrative Officer
Board of Supervisors Communications Received
Posted on Clerk of the Board's Web Page

SAN DIEGO COUNTY BOARDS, COMMISSIONS, AND COMMITTEES
VACANCY AND TERM EXPIRATION REPORT
To: 04/30/2026

Legend

The Boards, Commissions, and Committees Vacancy Report is prepared monthly by the Clerk of the Board of Supervisors Office.

The report is placed on the Communications Received (CR) docket and is available for review by the public in Room 402. It is also accessible through the County Internet Site at: http://www.sandiegocob.com

Date:	Date at the bottom left-hand corner is the report run date. The vacancy report is current up to the date shown.
Nominated By:	Group or persons(s) responsible for the nomination.
Committee:	Committee with the vacancy or expiring term.
Member Name:	Committee member whose term has expired. If a name appears, the appointee will occupy the position until a reappointment or replacement is made.
Term:	Length of term.
Expiration:	Date committee member's term expires. When appointment and expiration dates compute to less than the stated term for the position, the member is filling an unexpired vacated position.
Requirement:	Necessary conditions that must be met before appointment.
Decision Making Boards:	Candidates for membership to these groups may be required to provide evidence of qualification.

Membership requirements for all boards, commissions, or committees may be accessed at: http://www.sandiegocob.com or obtained by calling 619-531-5600.

The Roster, Fact Sheets, and Database are available for public and staff review in Room 402, Public Services Section, Clerk of the Board of Supervisors Office.

Completed application forms are also on file with the Clerk of the Board of Supervisors Office.

BOARD OF SUPERVISORS

IN ACCORDANCE WITH BOARD POLICY A-74, FOR THE FOLLOWING VACANCIES, NOMINATIONS ARE TO FILL THE VACANCIES SHALL BE SUBMITTED TO THE CHAIR. THE CHAIR WILL CONSIDER NOMINATIONS AND PROVIDE A NOMINATION LETTER TO THE CLERK OF THE BOARD.

CITRUS PEST CONTROL DISTRICT, SAN DIEGO COUNTY
Member Name: Warren C. Lyall | Member Type: REGULAR | Expiration: 05/03/2025
Appointed: 05/03/2025 | Term: 4 YEARS
Requirement:

CITRUS PEST CONTROL DISTRICT, SAN DIEGO COUNTY
Member Name: Laurie Kariya | Member Type: REGULAR | Expiration: 05/03/2023
Appointed: 05/19/2020 | Term: 4 YEARS
Requirement:

CITRUS PEST CONTROL DISTRICT, SAN DIEGO COUNTY
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 4 YEARS
Requirement:

CITRUS PEST CONTROL DISTRICT, SAN DIEGO COUNTY
Member Name: Timothy P. Lyall | Member Type: REGULAR | Expiration: 07/13/2023
Appointed: 07/13/2021 | Term: 4 YEARS
Requirement:

FIRST 5 COMMISSION
Member Name: Rick Richardson | Member Type: REGULAR | Expiration: 02/06/2026
Appointed: 02/26/2024 | Term: 2 YEARS
Requirement: AT LARGE MEMBER

RESOURCE CONSERVATION DISTRICT
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 4 YEARS
Requirement: LIVE IN OR MANAGE PROPERTY IN THE DISTRICT

SAN DIEGO MILITARY AND VETERANS ADVISORY COUNCIL
Member Name: Philip Kendro | Member Type: REGULAR | Expiration: 08/17/2025
Appointed: 08/17/2021 | Term: 4 YEARS
Requirement: MEMBER AT LARGE

SAN DIEGO MILITARY AND VETERANS ADVISORY COUNCIL
Member Name: Jude Litzenberger | Member Type: REGULAR | Expiration: 08/17/2025
Appointed: 08/17/2021 | Term: 4 YEARS
Requirement: MEMBER AT LARGE

BOARD OF SUPERVISORS, CHAIR

CHILD AND FAMILY STRENGTHENING ADVISORY BOARD OF SD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 4 YEARS
Requirement: FOSTER FAMILY AGENCY REPRESENTATIVE

CHILD AND FAMILY STRENGTHENING ADVISORY BOARD OF SD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 4 YEARS
Requirement: CHILDREN'S HEALTH CARE PROFESSIONAL REPRESENTATIVE

CHILD AND FAMILY STRENGTHENING ADVISORY BOARD OF SD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 4 YEARS
Requirement: SAN PASQUAL ACADEMY

DISTRICT 1

AGING & INDEPENDENCE SERVICES, ADVISORY COUNCIL
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: RESIDENT OF THE COUNTY

AGING & INDEPENDENCE SERVICES, ADVISORY COUNCIL
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: RESIDENT OF THE COUNTY

ASSESSMENT APPEALS BOARD 3 (AAB)
Member Name: Lloyd A. Schwartz | Member Type: REGULAR | Expiration: 09/06/2021
Appointed: 10/03/2018 | Term: 3 YEARS
Requirement: REGULAR. 5 YEARS EXPERIENCE IN CA AS CPA, LIC. REAL ESTATE BROKER, ATTORNEY OR CERTIFIED PROPERTY APPRAISER

ASSESSMENT APPEALS BOARD 4 (AAB)
Member Name: Ditas Yamane | Member Type: ALTERNATE | Expiration: 09/05/2022
Appointed: 09/10/20219 | Term: 3 YEARS
Requirement: ALTERNATE. 5 YEARS EXPERIENCE IN CA AS CPA, LIC. REAL ESTATE BROKER, ATTORNEY OR CERTIFIED PROPERTY APPRAISER

CHILD AND FAMILY STRENGTHENING ADVISORY BOARD OF SD
Member Name: Patricia Fernandez | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 02/06/2024 | Term: CONCURRENT
Requirement: SUPERVISORIAL DISTRICT REPRESENTATIVE

COMMUNITY ACTION PARTNERSHIP ADMINISTERING BOARD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: RESIDENT OF THE COUNTY; PUBLIC SECTOR REPRESENTATIVE

COUNTY HEARING OFFICERS
Member Name: Lei-Chala Wilson | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 05/04/2021 | Term: CONCURRENT
Requirement: ATTORNEY IN CALIFORNIA (AT LEAST 5 YEARS)

COUNTY HEARING OFFICERS
Member Name: Peter J. Jensen | Member Type: REGULAR | Expiration: 01/04/2021
Appointed: 06/27/2021 | Term: CONCURRENT
Requirement: ATTORNEY IN CALIFORNIA (AT LEAST 5 YEARS)

CSA NO. 128 - SAN MIGUEL LOCAL PARK DISTRICT CITIZEN ADVISORY BOARD
Member Name: Tina Carlson | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 03/02/2021 | Term: CONCURRENT
Requirement: SHALL EITHER LIVE OR WORK WITHIN CSA 128

CSA NO. 128 - SAN MIGUEL LOCAL PARK DISTRICT CITIZEN ADVISORY BOARD
Member Name: Carl Kasimantis | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 08/17/2021 | Term: CONCURRENT
Requirement: SHALL EITHER LIVE OR WORK WITHIN CSA 128

CSA NO. 128 - SAN MIGUEL LOCAL PARK DISTRICT CITIZEN ADVISORY BOARD
Member Name: Braulio Sanabria | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 03/02/2021 | Term: CONCURRENT
Requirement: SHALL EITHER LIVE OR WORK WITHIN THE CSA 128

DISTRICT 1

ENVIRONMENTAL HEALTH AND QUALITY ADVISORY BOARD, SAN DIEGO COUNTY
Member Name: | Member Type: REGULAR | Expiration:
Appointed: | Term: 3 YEARS
Requirement: COMMUNITY ENVIRONMENTAL ORGANIZATION REPRESENTATIVE

EYE GNAT ABATEMENT APPEALS BOARD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 2 YEARS
Requirement: CALIFORNIA LICENSED PEST CONTROL ADVISOR NOT ASSOCIATED WITH THE COUNTY OF SAN DIEGO

FIRE PROTECTION DISTRICT FIRE ADVISORY BOARD, SAN DIEGO COUNTY
Member Name: Jason Shanley | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 03/02/2021 | Term: CONCURRENT
Requirement: A MEMBER OF THE ADVISORY BOARD SHALL DEMONSTRATE AN INTEREST IN, AND KNOWLEDGE OF ISSUES RELATED TO THE FIRE SERVICE.

FLOOD CONTROL DISTRICT ADVISORY COMMISSION
Member Name: Jeanette Temple | Member Type: REGULAR | Expiration: 01/04/2021
Appointed: 08/07/2018 | Term: CONCURRENT
Requirement:

FLY ABATEMENT AND APPEALS BOARD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 3 YEARS
Requirement: COMMUNITY-AT-LARGE REPRESENTATIVE

HEALTHY SAN DIEGO CONSUMER AND PROFESSIONAL ADVISORY COMMITTEE
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: REPRESENTS CONSUMER HEALTH INTERESTS AND HAVE A DEMONSTRATED COMMITMENT AND EXPERIENCE IN ADDRESSING HEALTH CARE ISSUES

HEALTHY SAN DIEGO CONSUMER AND PROFESSIONAL ADVISORY COMMITTEE
Member Name: VACANT | Member Type: ALTERNATE | Expiration:
Appointed: | Term: CONCURRENT
Requirement: ALTERNATE FOR SEAT 1

HISTORIC SITE BOARD
Member Name: Joseph R. Esposito | Member Type: REGULAR | Expiration: 01/04/2021
Appointed: 06/27/2017 | Term: CONCURRENT
Requirement: DESIGNATED PROFESSIONAL

HUMAN RELATIONS COMMISSION, LEON L. WILLIAMS SAN DIEGO COUNTY
Member Name: Rodney Fowler Sr. | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 03/02/2021 | Term: CONCURRENT
Requirement: SHALL BE A RESIDENT OF THE COUNTY OF SAN DIEGO

HUMAN RELATIONS COMMISSION, LEON L. WILLIAMS SAN DIEGO COUNTY
Member Name: Cinnamon Clark | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 03/02/2021 | Term: CONCURRENT
Requirement:

HUMAN RELATIONS COMMISSION, LEON L. WILLIAMS SAN DIEGO COUNTY
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: YOUTH REPRESENTATIVE (AGE 16-24), SHALL BE A RESIDENT OF THE COUNTY OF SAN DIEGO

DISTRICT 1

PARKS ADVISORY COMMITTEE, SAN DIEGO COUNTY
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: INTEREST AND EXPERTISE IN PARK LAND USE ISSUES

PARKS ADVISORY COMMITTEE, SAN DIEGO COUNTY
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: INTEREST AND EXPERTISE IN PARK LAND USE ISSUES

PERSONS WITH DISABILITIES, COMMITTEE FOR
Member Name: Candice Custodio-Tan | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 09/14/2021 | Term: CONCURRENT
Requirement: DISABLED, SAN DIEGO RESIDENT

PERSONS WITH DISABILITIES, COMMITTEE FOR
Member Name: Humberto Gurmilan | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 08/26/2024 | Term: CONCURRENT
Requirement: SAN DIEGO RESIDENT

SAN DIEGO COUNTY CAPITAL ASSET LEASING CORP
Member Name: Shirley Nakawatase | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 01/04/2021 | Term: CONCURRENT
Requirement:

SAN DIEGO MILITARY AND VETERANS ADVISORY COUNCIL
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: RESIDE IN DISTRICT 1

SOCIAL SERVICES ADVISORY BOARD
Member Name: Rachel Morineau | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 01/26/2021 | Term: CONCURRENT
Requirement:

SOCIAL SERVICES ADVISORY BOARD
Member Name: Appaswamy Pajanor | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 01/26/2021 | Term: CONCURRENT
Requirement:

DISTRICT 2

ASSESSMENT APPEALS BOARD 1 (AAB)
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 3 YEARS
Requirement: REGULAR 5 YEARS EXPERIENCE IN CA AS CPA, LIC. REAL ESTATE BROKER, ATTORNEY OR CERTIFIED PROPERTY APPRAISER.

BEHAVIORAL HEALTH ADVISORY BOARD (BHAB), COUNTY OF SAN DIEGO
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 3 YEARS
Requirement: COMMUNITY MEMBER

ENVIRONMENTAL HEALTH AND QUALITY ADVISORY BOARD, SAN DIEGO COUNTY
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 3 YEARS
Requirement: RESTAURANT INDUSTRY REPRESENTATIVE

EYE GNAT ABATEMENT APPEALS BOARD
Member Name: Mark Ostrander | Member Type: REGULAR | Expiration: 02/25/2022
Appointed: 02/26/2019 | Term: 3 YEARS
Requirement: REPRESENTATIVE OF THE COMMUNITY AT LARGE, NOT ASSOCIATED WITH ANY COMMERCIAL ORGANIC FARM. ONE OF THE TWO MEMBERS MUST BE A BUSINESS OWNER.

FLOOD CONTROL DISTRICT ADVISORY COMMISSION
Member Name: Mark H. Seits | Member Type: REGULAR | Expiration: 01/04/2021
Appointed: 01/24/2017 | Term: CONCURRENT
Requirement:

HEALTHY SAN DIEGO CONSUMER AND PROFESSIONAL ADVISORY COMMITTEE
Member Name: VACANT | Member Type: ALTERNATE | Expiration:
Appointed: | Term: CONCURRENT
Requirement: ALTERNATE FOR SEAT 2

HIV PLANNING GROUP, COUNTY OF SAN DIEGO
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 4 YEARS
Requirement: BOARD OF SUPERVISORS - DISTRICT 2 REPRESENTATIVE

HUMAN RELATIONS COMMISSION, LEON L. WILLIAMS SAN DIEGO COUNTY
Member Name: Dennis Hodges | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 03/16/2021 | Term: CONCURRENT
Requirement: SHALL BE A RESIDENT OF THE COUNTY OF SAN DIEGO

HUMAN RELATIONS COMMISSION, LEON L. WILLIAMS SAN DIEGO COUNTY
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: SHALL BE A RESIDENT OF THE COUNTY OF SAN DIEGO

HUMAN RELATIONS COMMISSION, LEON L. WILLIAMS SAN DIEGO COUNTY
Member Name: Austin Jones | Member Type: REGULAR | Expiration: 01/04/2021
Appointed: 06/23/2020 | Term: CONCURRENT
Requirement: YOUTH REPRESENTATIVE (AGE 16-24), SHALL BE A RESIDENT OF THE COUNTY OF SAN DIEGO

JESS MARTIN PARK ADVISORY COMMITTEE
Member Name: James B. Schaible | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 04/06/2021 | Term: CONCURRENT
Requirement: BE A RESIDENT OR PROPERTY OWNER IN THE COMMUNITY OF JULIAN.

DISTRICT 2

JESS MARTIN PARK ADVISORY COMMITTEE
Member Name: Ralph Deem | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 04/06/2021 | Term: CONCURRENT
Requirement: BE A RESIDENT OR PROPERTY OWNER IN THE COMMUNITY OF JULIAN.

LAKE CUYAMACA RECREATION AND PARK DISTRICT
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 4 YEARS
Requirement: REGISTERED VOTER WITHIN THE DISTRICT

LAKE CUYAMACA RECREATION AND PARK DISTRICT
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 4 YEARS
Requirement: REGISTERED VOTER WITHIN THE DISTRICT

LAKESIDE DESIGN REVIEW BOARD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 2 YEARS
Requirement: PLANNING GROUP REPRESENTATIVE

LAKESIDE DESIGN REVIEW BOARD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 2 YEARS
Requirement: EAST COUNTY BUSINESS COUNCIL REPRESENTATIVE

LAKESIDE DESIGN REVIEW BOARD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 2 YEARS
Requirement: LAKESIDE CHAMBER OF COMMERCE REPRESENTATIVE

LAKESIDE DESIGN REVIEW BOARD
Member Name: David Shaw | Member Type: REGULAR | Expiration: 05/07/2022
Appointed: 09/14/2021 | Term: 2 YEARS
Requirement: AT-LARGE REPRESENTATIVE

LAKESIDE DESIGN REVIEW BOARD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 2 YEARS
Requirement: AT-LARGE REPRESENTATIVE

PERSONS WITH DISABILITIES, COMMITTEE FOR
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: SAN DIEGO RESIDENT

RAMONA DESIGN REVIEW BOARD
Member Name: Rob Lewallen | Member Type: REGULAR | Expiration: 08/17/2025
Appointed: 11/15/2022 | Term: 3 YEARS
Requirement: COMMUNITY AT LARGE REPRESENTATIVE

RAMONA DESIGN REVIEW BOARD
Member Name: Joseph Sarapochillo | Member Type: REGULAR | Expiration: 09/09/2025
Appointed: 01/28/2025 | Term: 3 YEARS
Requirement: COMMUNITY AT LARGE REPRESENTATIVE

RAMONA DESIGN REVIEW BOARD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 3 YEARS
Requirement: COMMUNITY AT LARGE REPRESENTATIVE

DISTRICT 2

RAMONA DESIGN REVIEW BOARD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 3 YEARS
Requirement: CHAMBER OF COMMERCE REPRESENTATIVE

RAMONA DESIGN REVIEW BOARD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 3 YEARS
Requirement: RAMONA PLANNING GROUP REPRESENTATIVE

DISTRICT 3

ARTS AND CULTURE COMMISSION, SAN DIEGO COUNTY
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: SHALL RESIDE IN THE COUNTY OF SAN DIEGO

ASSESSMENT APPEALS BOARD 1 (AAB)
Member Name: Ron Brownell | Member Type: ALTERNATE | Expiration: 09/07/2020
Appointed: 03/12/2019 | Term: 3 YEARS
Requirement: ALTERNATE 5 YEARS EXPERIENCE IN CA AS CPA, LIC. REAL ESTATE BROKER, ATTORNEY OR CERTIFIED PROPERTY APPRAISER.

ASSESSMENT APPEALS BOARD 2 (AAB)
Member Name: W. Robert Teglia | Member Type: ALTERNATE | Expiration: 09/05/2022
Appointed: 01/15/2019 | Term: 3 YEARS
Requirement: ALTERNATE. 5 YEARS EXPERIENCE IN CA AS CPA, LIC. REAL ESTATE BROKER, ATTORNEY OR CERTIFIED PROPERTY APPRAISER.

ASSESSMENT APPEALS BOARD 3 (AAB)
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 3 YEARS
Requirement: REGULAR. 5 YEARS EXPERIENCE IN CA AS CPA, LIC. REAL ESTATE BROKER, ATTORNEY OR CERTIFIED PROPERTY APPRAISER

ASSESSMENT APPEALS BOARD 4 (AAB)
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 3 YEARS
Requirement: REGULAR. 5 YEARS EXPERIENCE IN CA AS CPA, LIC. REAL ESTATE BROKER, ATTORNEY OR CERTIFIED PROPERTY APPRAISER

COUNTY HEARING OFFICERS
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: ATTORNEY IN CALIFORNIA (AT LEAST 5 YEARS)

COUNTY HEARING OFFICERS
Member Name: George H. Eiser III | Member Type: REGULAR | Expiration: 01/04/2021
Appointed: 08/07/2018 | Term: CONCURRENT
Requirement: ATTORNEY IN CALIFORNIA (AT LEAST 5 YEARS)

EYE GNAT ABATEMENT APPEALS BOARD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 3 YEARS
Requirement: REPRESENTATIVE OF THE COMMUNITY AT LARGE, NOT ASSOCIATED WITH ANY COMMERCIAL ORGANIC FARM. ONE OF THE TWO MEMBERS MUST BE A BUSINESS OWNER.

HEALTHY SAN DIEGO CONSUMER AND PROFESSIONAL ADVISORY COMMITTEE
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: REPRESENTS CONSUMER HEALTH INTERESTS AND HAVE A DEMONSTRATED COMMITMENT AND EXPERIENCE IN ADDRESSING HEALTH CARE ISSUES

HEALTHY SAN DIEGO CONSUMER AND PROFESSIONAL ADVISORY COMMITTEE
Member Name: VACANT | Member Type: ALTERNATE | Expiration:
Appointed: | Term: CONCURRENT
Requirement: ALTERNATE FOR SEAT 3

HUMAN RELATIONS COMMISSION, LEON L. WILLIAMS SAN DIEGO COUNTY
Member Name: Jordan Harrison | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 08/29/2023 | Term: CONCURRENT
Requirement: SHALL BE A RESIDENT OF THE COUNTY OF SAN DIEGO

DISTRICT 3

HUMAN RELATIONS COMMISSION, LEON L. WILLIAMS SAN DIEGO COUNTY
Member Name: Fabienne Perlov | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 07/18/2023 | Term: CONCURRENT
Requirement: SHALL BE A RESIDENT OF THE COUNTY OF SAN DIEGO

HUMAN RELATIONS COMMISSION, LEON L. WILLIAMS SAN DIEGO COUNTY
Member Name: Milan Shah | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 08/29/2023 | Term: CONCURRENT
Requirement: YOUTH REPRESENTATIVE (AGE 16-24), SHALL BE A RESIDENT OF THE COUNTY OF SAN DIEGO

PALOMAR AIRPORT ADVISORY COMMITTEE
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: GENERAL PUBLIC

PARKS ADVISORY COMMITTEE, SAN DIEGO COUNTY
Member Name: Sam Nejabat | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 06/08/2021 | Term: CONCURRENT
Requirement: INTEREST AND EXPERTISE IN PARK LAND USE ISSUES

SAN DIEGO MILITARY AND VETERANS ADVISORY COUNCIL
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: RESIDE IN DISTRICT 3

SOCIAL SERVICES ADVISORY BOARD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement:

DISTRICT 4

ASSESSMENT APPEALS BOARD 1 (AAB)
Member Name: Marcia Nordstrom | Member Type: REGULAR | Expiration: 09/02/2024
Appointed: 01/24/2023 | Term: 3 YEARS
Requirement: REGULAR 5 YEARS EXPERIENCE IN CA AS CPA, LIC. REAL ESTATE BROKER, ATTORNEY OR CERTIFIED PROPERTY APPRAISER.

ASSESSMENT APPEALS BOARD 2 (AAB)
Member Name: Timothy J. Cassidy | Member Type: REGULAR | Expiration: 09/02/2024
Appointed: 01/24/2023 | Term: 3 YEARS
Requirement: REGULAR. 5 YEARS EXPERIENCE IN CA AS CPA, LIC. REAL ESTATE BROKER, ATTORNEY OR CERTIFIED PROPERTY APPRAISER.

ASSESSMENT APPEALS BOARD 4 (AAB)
Member Name: Stephen Cushman | Member Type: REGULAR | Expiration: 09/02/2024
Appointed: 11/16/2021 | Term: 3 YEARS
Requirement: REGULAR. 5 YEARS EXPERIENCE IN CA AS CPA, LIC. REAL ESTATE BROKER, ATTORNEY OR CERTIFIED PROPERTY APPRAISER.

BEHAVIORAL HEALTH ADVISORY BOARD (BHAB), COUNTY OF SAN DIEGO
Member Name: Minola Clark Manson | Member Type: REGULAR | Expiration: 02/07/2026
Appointed: 12/10/2024 | Term: 3 YEARS
Requirement: SUBSTANCE USE RECOVERY

BEHAVIORAL HEALTH ADVISORY BOARD (BHAB), COUNTY OF SAN DIEGO
Member Name: Judith Yates | Member Type: REGULAR | Expiration: 01/01/2026
Appointed: 06/04/2024 | Term: 3 YEARS
Requirement: MENTAL HEALTH CONSUMER

CSA NO. 026 - RANCHO SAN DIEGO LOCAL PARK DISTRICT ADVISORY BOARD
Member Name: Mike Wagenleitner | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 09/14/2021 | Term: CONCURRENT
Requirement: RESIDENT OR PROPERTY OWNER IN THE COMMUNITY OF RANCHO SAN DIEGO

CSA NO. 128 - SAN MIGUEL LOCAL PARK DISTRICT CITIZEN ADVISORY BOARD
Member Name: Robert Eble | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 10/05/2021 | Term: CONCURRENT
Requirement: SHALL EITHER LIVE OR WORK WITHIN THE CSA 128

CSA NO. 128 - SAN MIGUEL LOCAL PARK DISTRICT CITIZEN ADVISORY BOARD
Member Name: Rolland Slade | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 05/04/2021 | Term: CONCURRENT
Requirement: SHALL EITHER LIVE OR WORK WITHIN CSA 128

EYE GNAT ABATEMENT APPEALS BOARD
Member Name: Jake Banfield-Weir | Member Type: REGULAR | Expiration: 05/05/2023
Appointed: 05/05/2020 | Term: 3 YEARS
Requirement: OWNER OR OPERATOR OF A COMMERCIAL ORGANIC FARM.

HUMAN RELATIONS COMMISSION, LEON L. WILLIAMS SAN DIEGO COUNTY
Member Name: Nicole Murray-Ramirez | Member Type: REGULAR | Expiration: 05/15/2023
Appointed: 01/10/2023 | Term: CONCURRENT
Requirement: SHALL BE A RESIDENT OF THE COUNTY OF SAN DIEGO

HUMAN RELATIONS COMMISSION, LEON L. WILLIAMS SAN DIEGO COUNTY
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: YOUTH REPRESENTATIVE (AGE 16-24), SHALL BE A RESIDENT OF THE COUNTY OF SAN DIEGO

DISTRICT 4

PARKS ADVISORY COMMITTEE, SAN DIEGO COUNTY

Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement:

PERSONS WITH DISABILITIES, COMMITTEE FOR

Member Name: Michelle Krug | Member Type: REGULAR | Expiration: 05/15/2023
Appointed: 01/10/2023 | Term: CONCURRENT
Requirement: SAN DIEGO RESIDENT

STATUS OF WOMEN AND GIRLS, COMMISSION ON THE

Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: RESIDENT OF COUNTY

DISTRICT 5

AGING & INDEPENDENCE SERVICES, ADVISORY COUNCIL
Member Name: Jacqueline Simon | Member Type: REGULAR | Expiration: 01/02/2023
Appointed: 04/30/2019 | Term: CONCURRENT
Requirement: RESIDENT OF THE COUNTY

AGING & INDEPENDENCE SERVICES, ADVISORY COUNCIL
Member Name: Darlene Weber | Member Type: REGULAR | Expiration: 01/02/2023
Appointed: 01/29/2019 | Term: CONCURRENT
Requirement: RESIDENT OF THE COUNTY

ASSESSMENT APPEALS BOARD 1 (AAB)
Member Name: Zarina Jackson | Member Type: ALTERNATE | Expiration: 09/02/2024
Appointed: 10/05/2021 | Term: 3 YEARS
Requirement: ALTERNATE 5 YEARS EXPERIENCE IN CA AS CPA, LIC. REAL ESTATE BROKER, ATTORNEY OR CERTIFIED PROPERTY APPRAISER.

ASSESSMENT APPEALS BOARD 2 (AAB)
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 3 YEARS
Requirement: REGULAR. 5 YEARS EXPERIENCE IN CA AS CPA, LIC. REAL ESTATE BROKER, ATTORNEY OR CERTIFIED PROPERTY APPRAISER.

BEHAVIORAL HEALTH ADVISORY BOARD (BHAB), COUNTY OF SAN DIEGO
Member Name: Donald Romo | Member Type: REGULAR | Expiration: 03/10/2026
Appointed: 08/27/2024 | Term: 3 YEARS
Requirement: FAMILY MEMBER

BEHAVIORAL HEALTH ADVISORY BOARD (BHAB), COUNTY OF SAN DIEGO
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 3 YEARS
Requirement: MENTAL HEALTH CONSUMER

ENVIRONMENTAL HEALTH AND QUALITY ADVISORY BOARD, SAN DIEGO COUNTY
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 3 YEARS
Requirement: LAND USE/HOUSING INDUSTRY REPRESENTATIVE

EYE GNAT ABATEMENT APPEALS BOARD
Member Name: Al Stehly | Member Type: REGULAR | Expiration: 04/23/2024
Appointed: 05/19/2020 | Term: 4 YEARS
Requirement: OWNER OR OPERATOR OF A COMMERCIAL ORGANIC FARM

FISH AND WILDLIFE ADVISORY COMMISSION, SAN DIEGO COUNTY
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: INTEREST/EXPERTISE IN FISH AND WILDFIRE

FLOOD CONTROL DISTRICT ADVISORY COMMISSION
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement:

FLY ABATEMENT AND APPEALS BOARD
Member Name: August Fluegge III | Member Type: REGULAR | Expiration: 12/13/2025
Appointed: 12/13/2022 | Term: 3 YEARS
Requirement: OWNERS OR OPERATORS OF A COMMERCIAL POULTRY RANCH

DISTRICT 5

HEALTH SERVICES ADVISORY BOARD (HSAB)
Member Name: VACANT | Member Type: REGULAR | Expiration: 12/31/2027
Appointed: | Term: CONCURRENT
Requirement: COUNTY RESIDENT

HEALTHY SAN DIEGO CONSUMER AND PROFESSIONAL ADVISORY COMMITTEE
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: REPRESENTS CONSUMER HEALTH INTERESTS AND HAVE A DEMONSTRATED COMMITMENT AND EXPERIENCE IN ADDRESSING HEALTH CARE ISSUES

HEALTHY SAN DIEGO CONSUMER AND PROFESSIONAL ADVISORY COMMITTEE
Member Name: VACANT | Member Type: ALTERNATE | Expiration:
Appointed: | Term: CONCURRENT
Requirement: ALTERNATE FOR SEAT 5

HUMAN RELATIONS COMMISSION, LEON L. WILLIAMS SAN DIEGO COUNTY
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: SHALL BE A RESIDENT OF THE COUNTY OF SAN DIEGO

HUMAN RELATIONS COMMISSION, LEON L. WILLIAMS SAN DIEGO COUNTY
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: YOUTH REPRESENTATIVE (AGE 16-24), SHALL BE A RESIDENT OF THE COUNTY OF SAN DIEGO

I-15 CORRIDOR DESIGN REVIEW BOARD
Member Name: Kerry Garza | Member Type: REGULAR | Expiration: 05/02/2025
Appointed: 05/02/2023 | Term: 2 YEARS
Requirement: REPRESENTS DISTRICT 5

I-15 CORRIDOR DESIGN REVIEW BOARD
Member Name: Todd Frank | Member Type: REGULAR | Expiration: 03/16/2023
Appointed: 03/16/2021 | Term: 2 YEARS
Requirement: REPRESENTS HIDDEN MEADOWS SPONSOR GROUP

I-15 CORRIDOR DESIGN REVIEW BOARD
Member Name: Delores Chavez Harmes | Member Type: REGULAR | Expiration: 02/12/2025
Appointed: 09/26/2023 | Term: 2 YEARS
Requirement: REPRESENTS VALLEY CENTER PLANNING GROUP

I-15 CORRIDOR DESIGN REVIEW BOARD
Member Name: Jared Rowley | Member Type: REGULAR | Expiration: 10/24/2025
Appointed: 10/24/2023 | Term: 2 YEARS
Requirement: REPRESENTS BONSALL SPONSOR GROUP

I-15 CORRIDOR DESIGN REVIEW BOARD
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 2 YEARS
Requirement: REPRESENTS TWIN OAKS SPONSOR GROUP

MISSION RESOURCE CONSERVATION DISTRICT
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 4 YEARS
Requirement: LIVE IN OR MANAGE A PROPERTY IN THE DISTRICT.

NORTH COUNTY CEMETERY COMMISSION
Member Name: Colleen Lukoff | Member Type: REGULAR | Expiration: 01/05/2026
Appointed: 03/01/2022 | Term: 4 YEARS
Requirement: VOTING MEMBER SERVING IN LAW ENFORCEMENT

DISTRICT 5

NORTH COUNTY GANG COMMISSION
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: VOTING MEMBER SERVING IN LAW ENFORCEMENT

NORTH COUNTY GANG COMMISSION
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: CONCURRENT
Requirement: MEMBER AT LARGE

UPPER SAN LUIS REY RESOURCE CONSERVATION DISTRICT
Member Name: Andrew Lyall | Member Type: REGULAR | Expiration: 11/29/2024
Appointed: 11/27/2020 | Term: 4 YEARS
Requirement: LIVE IN OR MANAGE PROPERTY IN THE DISTRICT

UPPER SAN LUIS REY RESOURCE CONSERVATION DISTRICT
Member Name: Greg Kamin | Member Type: REGULAR | Expiration: 11/29/2024
Appointed: 11/28/2020 | Term: 4 YEARS
Requirement: LIVE IN OR MANAGE PROPERTY IN THE DISTRICT

VALLEY CENTER CEMETERY DISTRICT
Member Name: Mary "Louise" Kelly | Member Type: REGULAR | Expiration: 01/01/2024
Appointed: 01/06/2020 | Term: 4 YEARS
Requirement: REGISTERED VOTER AND LIVE IN THE DISTRICT

VALLEY CENTER CEMETERY DISTRICT
Member Name: Joseph Richard Martinez | Member Type: REGULAR | Expiration: 01/06/2025
Appointed: 01/03/2023 | Term: 4 YEARS
Requirement: REGISTERED VOTER AND LIVE IN THE DISTRICT

VALLEY CENTER DESIGN REVIEW BOARD
Member Name: Jeffrey Herron | Member Type: REGULAR | Expiration: 02/24/2024
Appointed: 02/25/2019 | Term: 5 YEARS
Requirement: MEMBER SHALL RESIDE, MAINTAIN A BUSINESS OR OWN A PROPERTY IN THE COMMUNITY PLANNING AREA.

CHIEF ADMINISTRATIVE OFFICER

ARTS AND CULTURE COMMISSION, SAN DIEGO COUNTY
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 2 YEARS
Requirement: AGE 16-24 AT THE TIME OF APPOINTMENT. SHALL RESIDE IN THE COUNTY OF SD.

ARTS AND CULTURE COMMISSION, SAN DIEGO COUNTY
Member Name: VACANT | Member Type: REGULAR | Expiration:
Appointed: | Term: 2 YEARS
Requirement: AGE 16-24 AT THE TIME OF APPOINTMENT. SHALL RESIDE IN THE COUNTY OF SD.

CITIZENS LAW ENFORCEMENT REVIEW BOARD (CLERB)
Member Name: Ariana Federico Mondragon | Member Type: REGULAR | Expiration: 06/30/2025
Appointed: 07/01/2022 | Term: 3 YEARS
Requirement: DISTRICT 1 REPRESENTATIVE, RESIDENT/QUALIFIED ELECTOR OF THE COUNTY.

Control No: 346613

COSD CLERK OF THE BOARD
2026 MAR 20 AM 11:19

Public Service Ethics Education
Online Proof of Participation Certificate

Date of Completion: Mar 04, 2026 **Training Time*:** 2 hr. 1 min.

This course is an overview course on all public service ethics issues necessary to satisfy the requirements of Article 2.4 of Chapter 2 of Part 1 of Division 2 of Title 5 of the Government Code, including the following:

- Laws relating to personal financial gain by public servants, including, but not limited to, laws prohibiting bribery and conflict-of-interest laws.
- Laws relating to claiming perquisites ("perks") of office, including, but not limited to, gift and travel restrictions, prohibitions against the use of public resources for personal or political purposes, prohibitions against gifts of public funds, mass mailing restrictions, and prohibitions against acceptance of free or discounted transportation by transportation companies.
- Government transparency laws, including, but not limited to, financial interest disclosure requirements and open government laws.
- Laws relating to fair processes, including, but not limited to, common law bias prohibitions, due process requirements, incompatible offices, competitive bidding requirements for public contracts, and disqualification from participating in decisions affecting family members; and
- General ethical principles relating to public service.

The Fair Political Practices Commission and Attorney General have reviewed this course for course sufficiency and accuracy.

By signing below, I certify that I fully reviewed the content of the entire online AB 1234 course approved by the Attorney General and Fair Political Practices Commission and am entitled to claim two hours of public service ethics law and principles credit.

Participant Signature

James Desmond
Participant Name

County of San Diego
Agency Name

NOTE TO PARTICIPANT: Please provide a copy of this proof of participation to the custodian for such records at your agency. In addition, we recommend you make a copy of this proof of participation for your own records to retain for at least five years. To preserve the integrity of the online certification process; ***these certificates are only available upon completing the online session.*** ** To satisfy AB 1234 requirements, this certificate must reflect that the public official spent two hours or more reviewing the materials presented in the online course. If the certificate reflects less than two hours, the participant should have on file additional certificates demonstrating that the official has satisfied the entire two hour requirement.*

Control No: 345450

COSD CLERK OF THE BOARD
2026 APR 1 PM 4:27

Public Service Ethics Education
Online Proof of Participation Certificate

Date of Completion: Mar 23, 2026 **Training Time*:** 2 hr. 3 min.

This course is an overview course on all public service ethics issues necessary to satisfy the requirements of Article 2.4 of Chapter 2 of Part 1 of Division 2 of Title 5 of the Government Code, including the following:

- Laws relating to personal financial gain by public servants, including, but not limited to, laws prohibiting bribery and conflict-of-interest laws.
- Laws relating to claiming perquisites ("perks") of office, including, but not limited to, gift and travel restrictions, prohibitions against the use of public resources for personal or political purposes, prohibitions against gifts of public funds, mass mailing restrictions, and prohibitions against acceptance of free or discounted transportation by transportation companies.
- Government transparency laws, including, but not limited to, financial interest disclosure requirements and open government laws.
- Laws relating to fair processes, including, but not limited to, common law bias prohibitions, due process requirements, incompatible offices, competitive bidding requirements for public contracts, and disqualification from participating in decisions affecting family members; and
- General ethical principles relating to public service.

The Fair Political Practices Commission and Attorney General have reviewed this course for course sufficiency and accuracy.

By signing below, I certify that I fully reviewed the content of the entire online AB 1234 course approved by the Attorney General and Fair Political Practices Commission and am entitled to claim two hours of public service ethics law and principles credit.

Participant Signature

Stephen Moore
Participant Name

Voices for Children Inc.
Agency Name

NOTE TO PARTICIPANT: Please provide a copy of this proof of participation to the custodian for such records at your agency. In addition, we recommend you make a copy of this proof of participation for your own records to retain for at least five years. To preserve the integrity of the online certification process, ***these certificates are only available upon completing the online session.*** ** To satisfy AB 1234 requirements, this certificate must reflect that the public official spent two hours or more reviewing the materials presented in the online course. If the certificate reflects less than two hours, the participant should have on file additional certificates demonstrating that the official has satisfied the entire two hour requirement.*

The Clerk of the Board publicly posted the notices listed below at the request of the corresponding organization. Organizations may fulfill their noticing requirements by other means.

Quarterly Agenda Posting Report Jan 2026 - Mar 2026			
Board or Committee	**Date of the Meeting**	**Date Received**	**Date Posted**
San Diego County Air Pollution Control District Hearing Board	1/8/2026	1/2/2026	1/2/2026
Advisory Council for Aging & Independence Services Nutrition Subcommittee	1/7/2026	1/2/2026	1/2/2026
County of San Diego Health and Human Services Agency Community Action Partnership Advisory Board (CAB)	1/8/2026	1/2/2026	1/2/2026
San Diego County Parks Advisory Committee	1/9/2026	1/2/2026	1/2/2026
San Diego County Commission on the Status of Women and Girls - Executive Board Committee Meeting	1/9/2026	1/5/2026	1/5/2026
County of San Diego Healthy San Diego Consumer & Professional Advisory Committee HHSA	1/8/2026	1/5/2026	1/5/2026
Advisory Council for Aging & Independence Services	1/12/2026	1/7/2026	1/7/2026
County of San Diego Health and Human Services Agency Social Services Advisory Board (SSAB)	1/14/2026	1/7/2026	1/7/2026
Advisory Council for Aging & Independence Services Healthy Aging & Subcommittee	1/12/2026	1/8/2026	1/8/2026
Advisory Council for Aging & Independence Services - LTC Ombudsman and Facilities Subcommittee	1/12/2026	1/9/2026	1/9/2026
Advisory Council for Aging & Independence Services - Affordability in Aging Subcommittee	1/12/2026	1/9/2026	1/9/2026
San Diego County Capital Asset Leasing Corporation (SANCAL)	1/20/2026	1/9/2026	1/9/2026
Behavioral Health Advisory Board Executive Committee Meeting Agenda	1/15/2026	1/12/2026	1/12/2026
San Diego County Commission on the Status of Women and Girls - Regular Meeting	1/16/2026	1/13/2026	1/13/2026
County of San Diego Environmental Health and Quality Advisory Board	1/21/2026	1/15/2026	1/15/2026
Notice of Adjournment San Diego County Air Pollution Control District Hearing Board Meeting	1/22/2026	1/15/2026	1/15/2026
County of San Diego Child and Family Strengthening Advisory Board	1/23/2026	1/20/2026	1/20/2026
San Diego County Commission on the Status of Women and Girls - Policy Committee Meeting	1/23/2026	1/20/2026	1/20/2026
San Diego County Commission on the Status of Women and Girls - Executive Board Committee Meeting	1/23/2026	1/20/2026	1/20/2026
Advisory Council for Aging and Independence Services	2/9/2026	1/23/2026	1/23/2026
Advisory Council for Aging and Independence Services -Executive & Membership Subcommittee	1/28/2026	1/22/2026	1/23/2026
Past Grand Juror Association Implementation Review Committee	2/4/2026	1/28/2026	1/28/2026
Jess Martin Park Advisory Committee (JMPAC)	2/2/2026	1/29/2026	1/29/2026
Notice of Adjournment San Diego County Air Pollution Control District Hearing Board Meeting	2/5/2026	1/29/2026	1/29/2026
Advisory Council for Aging & Independence Services Nutrition Subcommittee	2/4/2026	1/30/2026	1/30/2026
San Diego County Commission on the Status of Women & Girls -Regular Meeting	2/6/2026	2/2/2026	2/2/2026
San Diego County Commission on the Status of Women & Girls -Civic Engagement Committee Meeting	2/6/2026	2/2/2026	2/2/2026
Behavioral Health Advisory Board (BHAB) Meeting	2/5/2026	2/2/2026	2/2/2026
Advisory Council Meeting CSA 128	2/3/2026	2/2/2026	2/2/2026
Notice of Meeting San Diego County Capital Asset Leasing Corporation (SANCAL) Board of Directors	2/17/2026	2/4/2026	2/4/2026
Advisory Council for Aging & Independence Services- LTC Ombudsman and Facilities Subcommittee	2/9/2026	2/4/2026	2/4/2026
Advisory Council for Aging & Independence Services	2/9/2026	2/4/2026	2/5/2026
San Diego County Commission on the Status of Women & Girls -Governance Committee	2/11/2026	2/5/2026	2/5/2026
San Diego County Commission on the Status of Women & Girls -Executive Board Committee	2/11/2026	2/5/2026	2/5/2026
Advisory Council for Aging & Independence Services Healthy Aging Subcommittee	2/9/2026	2/5/2026	2/5/2026
Advisory Council for Aging & Independence Services Affordability in Aging Subcommittee	2/9/2026	2/5/2026	2/5/2026
San Diego County Air Pollution Control District Governing Board	2/12/2026	2/6/2026	2/6/2026
The San Diego Regional Human Trafficking and Commercial Sexual Exploitation of Children Advisory Council	2/11/2026	2/6/2026	2/6/2026
County of San Diego Health and Human Services Agency Community Action Partnership Advisory Baord (CAB)	2/12/2026	2/9/2026	2/9/2026
Healthy San Diego (HSD) Consumer & Professional Advisory Committee HHSA(CPAC) CAL-AIM TASK FORCE	2/12/2026	2/9/2026	2/9/2026
County of San Diego Environmental Health and Quality Advisory Board	2/18/2026	2/10/2026	2/10/2026
Notice of Adjournment San Diego County Air Pollution Control District Hearing Board Meeting	2/19/2026	2/12/2026	2/12/2026
San Diego County Parks Advisory Committee	2/13/2026	2/13/2026	2/13/2026
Behavioral Health Advisory Board Executive Committee Meeting	2/19/2026	2/13/2026	2/13/2026
County of San Diego Environmental Health and Quality Advisory Board-Cancellation Notice	2/18/2026	2/13/2026	2/13/2026
County of San Diego Health & Human Services Agency San Diego Military and Veterans Advisory Council Meeting	2/19/2026	2/17/2026	2/17/2026
First 5 Commission of San Diego	2/24/2026	2/18/2026	2/18/2026
Advisory Council for Aging & Independence Services	3/9/2026	2/19/2026	2/19/2026
Advisory Council for Aging & Independence Services- Executive & Membership Subcommittee	2/24/2026	2/19/2026	2/19/2026
Otay Valley Citizen Advisory Committee Meeting Agenda	2/26/2026	2/19/2026	2/19/2026
First 5 Commission of San Diego	2/24/2026	2/20/2026	2/20/2026
San Diego County Commission on the Status of Women and Girls- Policy Committee Meeting	2/27/2026	2/20/2026	2/20/2026
Advisory Council Meeting CSA 128	3/3/2026	2/24/2026	2/24/2026
Notice of Adjournment San Diego County Air Pollution Control District Hearing Board Meeting	3/5/2026	2/27/2026	2/27/2026
Advisory Council for Aging & Independence Services Nutrition Subcommittee	3/4/2026	2/26/2026	2/27/2026
Behavioral Health Advisory Board (BHAB) Meeting	3/5/2026	2/27/2027	2/27/2026
San Diego County Commission on the Status of Women and Girls - Civic Engagement Committee Meeting	3/6/2026	3/2/2026	3/2/2026
San Diego County Commission on the Status of Women and Girls - Governance Committee Meeting	3/6/2026	3/2/2026	3/2/2026
San Diego County Commission on the Status of Women and Girls - Regular Meeting	3/6/2026	3/3/2026	3/3/2026
San Diego County Capital Asset Leasing Corporation (SANCAL)	3/17/2026	3/4/2026	3/4/2026
County of San Diego Health and Human Services Agency Social Services Advisory Board (SSAB)	3/11/2026	3/4/2026	3/4/2026
Advisory Council for Aging & Independence Services	3/9/2026	3/4/2026	3/4/2026
San Diego County Commission on the Status of Women and Girls - Regular Meeting	3/6/2026	3/5/2026	3/5/2026
APCD Planning and Policy Committee	3/12/2026	3/5/2026	3/5/2026
Advisory Council for Aging & Indepence Services- LTC Ombudsman & Facilities Subcommittee	3/9/2026	3/6/2026	3/6/2026
Advisory Council for Aging & Indepence Services-Affordability in Aging Subcommittee	3/9/2026	3/6/2026	3/6/2026
Advisory Council for Aging & Indepence Services-Healthy Aging Subcommittee	3/9/2026	3/6/2026	3/6/2026
County of San Diego Health & Human Services Agency Community Action Partnership Advisory Board (CAB)	3/12/2026	3/6/2026	3/6/2026
San Diego County Parks Advisory Committee	3/13/2026	3/6/2026	3/6/2026
San Diego County Commission on the Status of Women & Girls - Executive Board Committee Meeting	3/13/2026	3/9/2026	3/9/2026
Healthy San Diego Consumer & Professional Avisory Committee -HHSA	3/12/2026	3/9/2026	3/9/2026
County of San Diego Environmental Health and Quality Advisory Board	3/18/2026	3/11/2026	3/11/2026
First 5 Commission of San Diego -Finance Committee	3/17/2026	3/13/2026	3/13/2026
Past Grand Juror Association Implementation Review Committee	4/1/2026	3/16/2026	3/16/2026
Behavioral Health Advisory Board Executive Committee Meeting	3/19/2026	3/16/2026	3/16/2026
San Diego County Commission on the Status of Women & Girls- Special Meeting	3/18/2026	3/16/2026	3/16/2026
San Diego County Commission on the Status of Women & Girls- Cancellation Notice	3/18/2026	3/18/2026	3/18/2026
Advisory Council for Aging and Independence Services Executive & Membership Subcommittee	3/24/2026	3/18/2026	3/18/2026

The Clerk of the Board publicly posted the notices listed below at the request of the corresponding organization. Organizations may fulfill their noticing requirements by other means.

Quarterly Agenda Posting Report Jan 2026 - Mar 2026			
Board or Committee	**Date of the Meeting**	**Date Received**	**Date Posted**
Advisory Council for Aging and Independence Services	4/13/2026	3/18/2026	3/18/2026
First 5 Commission of San Diego Finance Committee	3/23/2026	3/20/2026	3/20/2026
Treasury Overshight Committee Meeting	4/1/2026	3/26/2026	3/27/2026
Jess Martin Park Advisory Committee (JMPAC)	4/6/2026	3/26/2026	3/27/2026
Behavioral Health Advisory Board (BHAB) Meeting	4/2/2026	3/27/2026	3/30/2026
San Diego County Commission on the Status of Women & Girls Policy Committee Meeting	4/3/2026	3/30/2026	3/30/2026
San Diego County Commission on the Status of Women & Girls Civic Engagement Committee Meeting	4/3/2026	3/30/2026	3/30/2026
San Diego County Commission on the Status of Women & Girls Governance Committee Meeting	4/3/2026	3/30/2026	3/30/2026
San Diego County Commission on the Status of Women & Girls Regular Meeting	4/3/2026	3/30/2026	3/30/2026

San Diego County Air Pollution Control District

COSD CLERK OF THE BOARD
2026 JAN 2 AM9:20

AGENDA
SAN DIEGO COUNTY AIR POLLUTION CONTROL DISTRICT HEARING BOARD
County Administration Center
1600 Pacific Hwy, Fourth Floor, Room 402A, San Diego, CA
Regular Meeting, Thursday, January 08, 2026
9:30 a.m.

Members of the public can access the meeting using the following Zoom meeting credentials:

Phone Numbers:	Meeting ID:
877-853-5257 (Toll Free) 888-475-4499 (Toll Free)	827 9737 8533

The meeting of the San Diego County Air Pollution Control District Hearing Board, will be held at the County of San Diego, County Administration Center, at 1600 Pacific Highway, Fourth Floor, Room 402A, San Diego, California, to hear and consider the following:

ORDER OF BUSINESS

ROLL CALL

SWORN OATH OF WITNESSES BY CLERK

ADMINISTRATIVE ITEM(S):

A. Public Communication
Opportunity for members of the public to speak to the Board on any subject matter within the Board's jurisdiction, but not on an item on today's Agenda. (Three minutes total will be allocated; each speaker's presentation may not exceed one minute and may not relate to pending litigation.)

B. Approval of Statement of Proceedings/Minutes for November 06, 2025

C. Selection of Chair and Vice Chair for 2026

PETITION(S):

N/A

ADJOURNMENT

ASSISTANCE FOR THE DISABLED:

Agendas and records are available in alternative formats upon request. Contact the APCD Hearing Board Clerk at 858-586-2600 with questions or to request disability-related accommodation including sign language interpretation. To the extent reasonably possible, requests for accommodation or assistance should be submitted at least 72 hours in advance of the meeting so that arrangements may be made.

Pursuant to Government Code 54957.5, written materials distributed to the Hearing Board in connection with this agenda less than 72 hours before the meeting will be available to the public at the San Diego County Air Pollution Control District, 10124 Old Grove Road, San Diego, CA 92131.

Advisory Council for Aging & Independence Services
NUTRITION SUBCOMMITTEE
January 7, 2026 | 1:00 PM

COSD CLERK OF THE BOARD
2026 JAN 2 PM12:24

5560 Overland Ave, 3rd Floor
John Gaffaney Conference Room
San Diego, CA 92123

Virtual Participation
Meeting ID: 896 0847 3221
Passcode: 035415

Click here to Join Zoom Meeting

AGENDA *Attachment

1. **Call to Order:** Shirley King, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of quorum (quorum = 3)

2. **Statement (Just Cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business:**
   a. Public Comment/Announcements: Members or non-members
   b. Approval of November 5, 2025, Meeting Minutes (Action)*

4. **General Discussion:**
   a. Build the steps to start a two-month trial introduction of the Health Promotions dining placemat to congregate sites recommended by Delilah Bisase, Public Health Nutrition Manager.

5. **Next Meeting:** February 4, 2026, at 1:00 PM

6. **Adjournment**

This meeting is public, and the location is ADA accessible.
If you are planning to attend and need special accommodations,
please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

COSD CLERK OF THE BOARD
2026 JAN 2 PM2:32

COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY
COMMUNITY ACTION PARTNERSHIP ADVISORY BOARD (CAB)

MEETING NOTICE: In Person
Seville Plaza
5469 Kearny Villa Road, San Diego, CA 92123
First Floor - Conference Room B
Zoom Conference Call https://sdcounty-ca-gov.zoom.us/j/83304506584

January 8, 2026 - 3:30 p.m. to 5:00 p.m.

AGENDA

1. **Call to Order**
2. **Roll Call**
3. **Acceptance of Agenda**
4. **Approval of October 9, 2025 and November 13, 2025 Minutes**

PUBLIC COMMENTS

5. **Guidelines for Public Comment on Items not listed on the Agenda:**

- Public input will be heard within the Board's purview at the beginning of the agenda.
- Persons requesting to provide public comments must complete and submit a **Public Request to Speak Form** to the CAP Team at hhsa.communities@sdcounty.ca.gov. Form will be routed to the Chair. One form must be completed for each subject.
- Each speaker will be limited to two (2) minutes for items not appearing on the agenda. The Chair or, in the absence of the Chair, Acting Chair has discretion to set a limit for input.
- Speakers will be called by name and asked to approach the podium to state their name and address for the recording of the minutes.
- The Ralph M. Brown Act prohibits discussion or action on matters that are not part of the posted agenda.
- Public input may not relate to pending litigation or personnel matters involving the County of San Diego, its officers or employees.

Guidelines for Public Comment on Items listed on the Agenda:

- Public input will be heard on any subject appearing on the posted agenda.
- Persons providing public comments must complete and submit a Public Request to Speak Form to the Chair. One form must be completed for each subject.
- Each speaker will be limited to two (2) minutes. The Chair or, in the absence of the Chair, Acting Chair has discretion to set a limit for input.
- Speakers will be called by name and asked to state their name and address for the recording of the minutes.
- Public input should be brief and not repeat statements given by another speaker.
- Public input may not relate to pending litigation or personnel matters involving the County of San Diego, its officers, or employees.

6. **Information Item: Vacancy Report**
    - There are 7 primary vacancies.
        - Public Sector – Seat 1
        - Public Sector – Seat 5
        - Private Sector – Seat 8
        - Private Sector – Seat 14
        - Private Sector – Seat 15
        - Economically Disadvantaged Sector – Seat 7 – North Central Region
        - Economically Disadvantaged Sector – Seat 12 – Central Region
    - There are 6 alternate vacancies.
        - Private Sector – Seat 18
        - Private Sector – Seat 23
        - Private Sector – Seat 24
        - Private Sector – Seat 25
        - Economically Disadvantaged Sector – Seat 21 (Central Region)
        - Economically Disadvantaged Sector – Seat 17 (North Central Region)
7. **Discussion Item: CAB Nominating Committee**
8. **Action Item: CAB Nominating Committee**
9. **Information Item: Board Ethics Training and Signed Conflict of Interest Certificate (Organizational Standard 5.6)**
10. **Discussion Item: CAB Impact & Highlights**
11. **Director Updates: Deo Akena**
12. **CAB Chair Update: Jeannine Nash**

ADJOURNMENT/ NEXT MEETING

The next regular meeting will be held on **February 12, 2026**.

ASSISTANCE FOR PEOPLE WITH DISABILITIES:
Agendas and records are available in alternative formats upon request. Contact the Community Action Board staff contact at (619) 338-2799 with questions or to request a disability-related accommodation. To the extent reasonably possible, requests for accommodation or assistance should be submitted at least 24 hours in advance of the meeting so that arrangements may be made. An area in the front of the room is designated for individuals requiring the use of wheelchair or other accessible devices.

San Diego County Parks Advisory Committee

AGENDA

COSD CLERK OF THE BOARD
2026 JAN 2 PM4:09

Friday, January 09, 2026 9:00am – 10:30am

In-Person
Parks Administrative Office
5510 Overland Avenue, 2nd Floor (Room 271), San Diego, CA 92123
www.sdparks.org
(858) 966-1300

Join Zoom Meeting
https://sdcounty-ca-gov.zoom.us/j/88573393846
Dial-in: +1 669 4449171
Meeting ID: 885 7339 3846

AGENDA

1. Call to order
2. Remote participation disclosure
3. Opportunity for members of the public to speak
4. Approval of November 14, 2025 Minutes
5. Committee member comments on any item not on today's agenda
6. Department report
7. Department of Parks and Recreation items
    - OHV Feasibility Study Update
8. Adjournment

If you would like any ADA assistance to attend or participate in this meeting,
please contact Cynthia Robles at (619) 916-8832 or Cynthia.Robles@sdcounty.ca.gov for arrangements.

COSD CLERK OF THE BOARD
2026 JAN 5 AM 10:06

Chair
Kristine Custodio Suero

Vice Chair
Vernita Gutierrez
Kelly Jenkins-Pultz
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
Kristine Custodio Suero

District 4, Montgomery Steppe
Idara Ogunsaju
Vacant

District 5, Desmond
Rohida Khan
Amy Nantkes

Members At-Large
Kelly Jenkins-Plutz
Vernita Gutierrez
Vacant

Chiara Leroy, Staff Assistant

Heather Murray, Senior Deputy

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

AGENDA
January 9, 2026

Executive Board Committee Meeting
12:00 PM

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION AND REMOTE BROADCAST

The meeting will take place at the Mira Mesa Library located at 8405 New Salem Street, San Diego, CA 92126 and is open to the public.

Individuals may also watch and listen to the Commission meeting via Microsoft Teams by joining on your computer, mobile app or room device:
Join on your computer, mobile app or room device
Join the meeting now
Meeting ID: 833 3819 6508
Passcode: 137009

PUBLIC PARKING

There is free parking available in the library parking lot and surrounding streets. Be sure to park in a public parking space to avoid citation.

HOW TO PROVIDE LIVE PUBLIC COMMENT

Individuals who wish to address the Commission and provide live public comment may do so at the designated time for public comment during the during the meeting at the location above or by using Zoom videoconference or call-in option listed above to access the meeting.

Those interested in speaking are encouraged, but are not required, to submit a request to speak prior to the start of the meeting by sending an email to cswg.chair@gmail.com with your name, email address, and the agenda item you wish to speak on or if you want to comment on item(s) not on the agenda. You may also submit your request by calling (619) 797-0266.

DISABLED ACCESS TO MEETING

A request for a disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting. Any such request must be made by sending an email to CSWG@sdcounty.ca.gov or by calling (619) 797-0266 at least 24 hours before the meeting.

WRITINGS DISTRIBUTED TO THE COMMITTEE

Pursuant to Government Code 54957.5, written materials distributed to the Commission in connection with this agenda less than 72 hours before the meeting will be available to the public at the Office of the Clerk of the Board of Supervisors at the County Administration Center, 1600 Pacific Highway, Room 402, San Diego CA 92101. Please submit requests to the coordinator at: CSWG@sdcounty.ca.gov or (619) 797-0266.

Welcome – Call to Order

1. Commissioner Roll Call
2. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)

Old Business

3. Executive Board Updates [INFORMATIONAL/DISCUSSION]
   a. Policy Committee – Oral Report (Idara Ogunsaju)
   b. Governance Committee – Oral Report (Rohida Khan)
   c. Civic Engagement Committee – Oral Report (Kelly Jenkins-Pultz)
4. Vacancies & Appointments – Districts 2 & 4 [INFORMATIONAL/DISCUSSION]
5. CEDAW Updates regarding Status of Request for Closed Session for Review of Baseline Draft Report [INFORMATIONAL/DISCUSSION/ACTION ITEM] (Kristine Custodio Suero)
6. UN CSW70 (2026_ Updates – 3 Delegate Seats with Potential for 2 Additional Delegate Seats [INFORMATIONAL/DISCUSSION] (Kristine Custodio Suero)

New Business

7. Guest Speakers – Selection Process [DISCUSSION/ACTION ITEM]
8. Collaborators/Partners of the Commission – Selection Process [INFORMATIONAL/DISCUSSION]
9. 1/16/2026 Strategic Planning Session – Content for Agenda, Strategic Goal Setting & Facilitator [DISCUSSION/ACTION ITEM]
10. Standing and Ad Hoc Committees – Planning for Alignment with 2026 Strategic Goals [DISCUSSION/ACTION ITEM]
11. Annual Report for Board of Supervisors – Content and Preparation [DISCUSSION/ACTION ITEM]
12. Chair/Vice Chair Announcements [INFORMATIONAL/DISCUSSION]

Adjourn

13. There be no further business, this meeting is closed at ____PM.

NOTE: The Commission on the Status of Women and Girls jurisdiction is established by action of the Board of Supervisors as follows: The Board of Supervisors of the County of San Diego declares that it is the policy of the County to take action to identify needs and problems of women in the County that are affected by public policy decisions; and furthermore, to eliminate the practice of discrimination and prejudice on the basis of sex within the County. In order to promote this policy and to provide an open forum for discussion and action, there is hereby established a San Diego County Commission on the Status of Women in the Chief Administrative Office. County Code of Administrative Ordinances, Section 85.

Mailing Address: 1600 Pacific Highway, Room 352, San Diego, CA 92101-2942
Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 797-0266

COSD CLERK OF THE BOARD
2026 JAN 5 PM3:31

COUNTY OF SAN DIEGO

HEALTHY SAN DIEGO CONSUMER & PROFESSIONAL ADVISORY COMMITTEE

Health and Human Services Agency

MEETING AGENDA

Thursday, January 8, 2026, from 3:00 p.m. to 5:00 p.m.

In-Person, Zoom, or Call-in

In-Person: Medical Care Services Office (Rooms 241-242), 5530 Overland Avenue, San Diego, CA 92123
Zoom: https://sdcounty-ca-gov.zoom.us/j/88478087382?pwd=Karz9tUgAvHGLqkhH6K9OL2yjMr6xN.1
Call-in: 1-669-444-9171; Meeting ID: m884 7808 7382; Password: 718677

I.	**WELCOME AND INTRODUCTIONS** a. Call to Order b. Announcements c. Roll Call of Voting Members d. Introduction of New Members	15 Min.
II.	**PUBLIC COMMENT** *(Members of the public may address the Committee on any issue within its assigned purview and not on the agenda. Limit three minutes per speaker. Please notify the Committee secretary prior to the meeting.*	3 Min.
III.	**ACTION ITEMS** a. Approval of Minutes – November 13, 2025 b. County Counsel Updates (Andrew Gregor)	10 Min.
IV.	**HSD REPORTS & DISCUSSION** a. HSD CPAC CalAIM Task Force Updates (Kim Fritz/Dr. Jennifer Tuteur) b. Medi-Cal Transformation Task Force Updates (Jamie Beam) c. Emerging Trends & Issues (Jack Dailey/Dr. Patrick Tellez) d. Meeting Schedule – 2026 (Dr. Tellez) e. Strategic Presentation Topics– 2026 (Jack Dailey/Dr. Patrick Tellez)	60 Min.
V.	**CHAIRS REPORTS** a. Health Services Advisory Board (Dr. Harriet Seldin) b. Behavioral Health Advisory Board (TBD)	10 Min.
VI.	**CALAIM REPORTS** a. San Diego PATH CPI Collaborative/Intrepid Ascent (Skylar Hanson) b. Medi-Cal Rx (All) c. Health Plans / Advocates / Consumers / Clinical & Social Service Providers (All)	10 Min.
VII.	**INFORMATION/UPDATES** a. Public Health Services (Dr. Sayone Thihalolipavan) b. Behavioral Health Services (Kristi Jones) c. Aging and Independence Services (Dalija Dragisic) d. Medical Care Services (Dr. Jennifer Tuteur) e. Healthy San Diego Statistics (Michael Worman)	10 Min.
VIII.	**FUTURE AGENDA ITEMS** (All)	2 Min.

THE NEXT HEALTHY SAN DIEGO CONSUMER & PROFESSIONAL ADVISORY COMMITTEE MEETING IS SCHEDULED March 12, 2026, from 3:00 p.m. to 5:00 p.m.

NOTE: The HSD Consumer & Professional Advisory Committee monitors Medi-Cal Managed Care issues affecting San Diego County to advise the Director of Health and Human Services Agency concerning those issues. Agendas and records can be provided in alternative formats upon request. If you are planning to attend this meeting and need special accommodations, please contact Brittany Charity-Walker (619).405-4567 To the extent reasonably possible, requests for accommodation or assistance should be submitted at least three days in advance of the meeting so that arrangements can be made.

COSD CLERK OF THE BOARD
2026 JAN 7 AM9:55

COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY | LIVE WELL SAN DIEGO

Advisory Council for Aging & Independence Services

January 12, 2026 | 12:00 p.m.

5560 Overland Ave, Joaquin Anguera Room, 3rd Floor

Virtual Participation

Call in: 1 (619) 343-2539

Meeting ID (access code): 224 849 240 117

Passcode: eq7c5wR2

Click here to Join Teams Meeting

AGENDA

* (attachment)

1. **Call to Order:** Susan Mallett, Chair
    a. Welcome & Pledge of Allegiance
    b. Guest/Member Introductions
    c. Confirmation of Quorum (quorum = 13)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business**
    a. Public Comment/Announcements: Members or Non-members
    b. Approval of November 10, 2025, Meeting Minutes (Action)*

4. **AIS Director's Items** (Possible action)
    a. AIS Director's Update
    b. Legislative Update

5. **Guest Speaker(s)**
    a. Impact of Polypharmacy in Older Adults
    Tiffany (Tuyet) Lam, PharmD, Clinical Pharmacist at Scripps Health
    b. Aging & Independence Services Public Health Nurse Team
    Jessica Gaylord, Public Health Nurse Manager
    Angie Durdiev, Public Health Nurse Supervisor

6. **Executive & Membership Subcommittee Report/Other Business** (Possible action)
    a. Chair's Report: Susan Mallett, Chair
    b. Membership Report: Jacqueline Simon, Secretary
        i. Appoint Brett Bergmann to full term (Action) – Seat #17, effective immediately, to expire 4/7/2028
    c. Board of Supervisors Annual Visits (Dates posted as confirmed):

i.	District #1: Aguirre	[Vacant/Vacant]	
ii.	District #2: Anderson	[Phillips/Nocon]	2/26/2025
iii.	District #3: Lawson-Remer	[King/Colburn-Hargis]	1/31/2025

iv. District #4: Montgomery Steppe [Bishop/Milroy] 10/11/2024
v. District #5: Desmond [Vacant/Vacant]

7. **Ancillary Subcommittee Oral Reports** (Possible action)
   a. LTC Ombudsman/Facilities (met 01/12/26): Elaine Lewis, Chair
   b. Healthy Aging (met 11/10/25): Wanda Smith, Chair
   c. Affordability in Aging (01/12/26): David Milroy, Chair
   d. Nutrition (met 01/07/26): Shirley King, Chair

8. **Other Announcements**

9. **Adjournment & Next Meetings:**
   Meetings are held at 5560 Overland Ave., Ste. 310, San Diego, 92123
   Virtual meeting details are included on agendas at www.sandiegocounty.gov/AISAdvisoryCouncil

   Council Meeting: February 9, 2026, 12 noon

   Future Subcommittee Meetings:

➢ Healthy Aging:	01/12/26	2:15 p.m.
➢ Executive & Membership:	01/28/26	9:30 a.m.
➢ Nutrition:	02/04/26	1:00 p.m.
➢ Affordability in Aging:	02/09/26	10:30 a.m.
➢ LTC Ombudsman/Facilities:	02/09/26	10:30 a.m.

This meeting is public, and the location is ADA accessible. If you are planning to attend and need special accommodations, please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

COSD CLERK OF THE BOARD
2026 JAN 7 PM4:05

COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY
SOCIAL SERVICES ADVISORY BOARD (SSAB)

MEETING NOTICE: In Person
North Central Live Well Center
5055 Ruffin Road, 2nd Floor Conference Room, San Diego CA 92123
Phone (619) 338-2932

Public Video Viewing/Comment Option:
https://sdcounty-ca-gov.zoom.us/j/85398276035

January 14, 2026
9:30 a.m. to 11:30 a.m.

AGENDA

9:30 - 9:31 1. Call to Order

9:31 - 9:33 2. **Action Item:** Approval of September 10, 2025 Meeting Minutes

PUBLIC COMMENTS

9:33 - 9:40 3. Guidelines for Public Comment on Items not listed on the agenda:

- Members of the public may request to speak about any issue within the purview of the Board
- Each speaker will be limited to three (3) minutes
- Board members may not discuss or take action on issues raised during public comment unless the issue is listed in this Agenda

PRESENTATIONS/DISCUSSION ITEMS

9:40 – 9:50 4. **Action Item:** Nomination and Selection of the 2026 SSAB Chair and Vice-Chair

9:50 – 10:30 5. **Discussion Item**: SSAB Member Sharing, Comments, and Topics of Interest: All Social Services Advisory Board Members

10:30 – 11:00 6. **Presentation Item:** SB 707 Updates to the Brown Act: Assmaa Elayyat, Deputy Director, Self-Sufficiency Services, Health and Human Services Agency (HHSA)

11:00 – 11:30 7. **Information Item:** Update on Public Assistance Programs, Waivers, Enrollment, Service Delivery, Data: Claudia Gurrola, Chief, Self-Sufficiency Services, Health and Human Services Agency (HHSA)

ADJOURNMENT/ NEXT MEETING

Next regular meeting will be held on February 11, 2026 at 5055 Ruffin Road, 2nd Floor Conference Room, San Diego, CA 92123.

ASSISTANCE FOR THE DISABLED:
Agendas and records are available in alternative formats upon request. Contact the Social Services Advisory Board staff contact at 619-338-2932 with questions or to request a disability-related accommodation. To the extent reasonably possible, requests for accommodation or assistance should be submitted at least 24 hours in advance of the meeting so that arrangements may be made. Additional information can be found on the Social Services Advisory board website: https://www.sandiegocounty.gov/content/sdc/hhsa/programs/ssp/social_services_advisory_board.html

COSD CLERK OF THE BOARD
2026 JAN 8 PM 2:27

Advisory Council for Aging & Independence Services

Healthy Aging Subcommittee

January 12, 2026 | 2:15 PM

5560 Overland Ave, 3rd Floor, John Gaffaney Conference Room

Virtual Participation
Meeting ID: 837 6653 8423
Passcode: 864575
Click here to Join Zoom Meeting

AGENDA

*Attachment

1. **Call to Order:** Wanda Smith, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of quorum (quorum = 4)
2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)
3. **Standard Business:**
   a. Public Comment/Announcements: Members or non-members
   b. Approval of November 10, 2025, Meeting Minutes (Action)*
4. **Discussion:**
   a. Presentation: Paige Colburn-Hargis: Injury Trends for Aging Community
5. **Next Meeting:** February 9, 2026 – 2:15 PM
6. **Adjournment**

This meeting is public, and the location is ADA accessible. If you are planning to attend and need special accommodations, please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

5560 Overland Avenue, Third Floor
San Diego, CA 92123 | MS W-433

TEL: 858-495-5885
EMAIL: AIS.AdvisoryCouncil.HHSA@sdcounty.ca.gov

SANDIEGOCOUNTY.GOV

COSD CLERK OF THE BOARD
2026 JAN 9 AM9:02

Advisory Council for Aging & Independence Services

LTC Ombudsman and Facilities Subcommittee

January 12, 2026 | 10:30 a.m.

5560 Overland Ave, MSSP Conference Room, 3rd Floor

Virtual Participation
Meeting ID: 896 0683 8701
Passcode: 284631
Click here to **Join Zoom Meeting**

AGENDA

*Attachment

1. **Call to Order:** Elaine Lewis, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of quorum (quorum = 3)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business:**
   a. Public Comment/Announcements: Members or Non-members
   b. Approval of October 13, 2025, Meeting Minutes (Action)*

4. **General Discussion:**
   a. Review LTC Ombudsman and Facilities Data
   b. Review Strategies for Increasing LTCO
   c. Discuss strategies for supporting volunteers
   d. Explore Recommendations for improving LTCO services
   e. Discuss "ride alongs" with LTCO volunteers/supervisors
   f. Follow up Long Term Care Sector Telebriefing meetings, HICAP, and the County's Office of Legislative Counsel
   g. Continue to explore avenues for tracking State and Federal Legislation that might impact long term care services
   h. Discuss letter to the Advisory Board's Chair Susan Mallett*

5. **Next Meeting:** February 9, 2026, 10:30 a.m.

6. **Adjournment**

This meeting is public, and the location is ADA accessible.
If you are planning to attend and need special accommodations,
please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

5560 Overland Avenue, Third Floor
San Diego, CA 92123 | MS W- 433
TEL: 858-495-5885
EMAIL: AIS.AdvisoryCouncil.HHSA@sdcounty.ca.gov
SANDIEGOCOUNTY.GOV

Advisory Council for Aging & Independence Services

Affordability in Aging Subcommittee

January 12, 2026 | 10:30am

COSD CLERK OF THE BOARD
2026 JAN 9 AM 10:08

5560 Overland Ave, 3rd Floor, John Gaffaney Conference Room

Virtual Participation
Meeting ID: 821 7872 7193
Passcode: vp2cF9MP
Click here to Join Zoom Meeting

AGENDA

*Attachment

1. **Call to Order:** David Milroy, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of quorum (quorum = 4)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business:**
   a. Public Comment/Announcements: Members or non-members
   b. Approval of November 10, 2025, Meeting Minutes (Action)*
   c. Approval of Agenda

4. **General Discussion:**
   a. Invite Nick Martinez/staff to the meeting to ask "Non-Affordability of Affordable Housing" questions.
   b. Conduct outreach to 211 to find solutions for issues with 211 and Senior Resource Center.
   c. Plan outreach meeting at senior housing location with County Supervisor staff.
   d. Review issues regarding transportation, healthcare and funding sources for seniors.

5. **Next Meeting:** February 9, 2026, 10:30am, John Gaffaney Conference Room

6. **Adjournment**

This meeting is public, and the location is ADA accessible.
If you are planning to attend and need special accommodations,
please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

Board of Directors

MICHEL ANDERSON
Chairman

JEFF C. KANE
Vice-Chairman

JOHN TODD
Secretary

SHIRLEY NAKAWATASE
Treasurer

ROB CASTETTER
Director

SAN DIEGO COUNTY CAPITAL ASSET LEASING CORPORATION (SANCAL)

COSD CLERK OF THE BOARD
2026 JAN 9 PM 1:33

January 20, 2026

TO: Jeff C. Kane
John Todd
Shirley Nakawatase
Rob Castetter

FROM: Michel Anderson, Chairman

CANCELLATION OF THE JANUARY 20, 2026 SANCAL BOARD MEETING

Please be advised that the regular monthly meeting of the San Diego County Capital Asset Leasing Corporation (SANCAL) Board of Directors, scheduled for Tuesday, January 20, 2026, has been cancelled. The next regular scheduled meeting will be on Tuesday, February 17, 2026.

c: Joan Bracci, Chief Financial Officer
Amy Thompson, Interim Chief Financial Officer
Damien Quinn, Director, Office of Financial Planning
Walter De Lorrell, Chief Deputy County Counsel
Laura Dolan, Sr. Deputy County Counsel
Julie Bjerke, Assistant Auditor and Controller
Samantha Weisman, Debt Finance Manager
Dianson Wong, Debt and Capital Finance Officer
Chris Herrera, Chief Deputy Treasurer
RC Kinzly, Chief Investment Officer
Kevin McManus, Investment Officer
Christine Leydecker, Principal Accountant
Matthew Soto, Associate Accountant

Behavioral Health Advisory Board
Executive Committee Meeting
Agenda

COSD CLERK OF THE BOARD
2025 JAN 12 PM2:27

Date: January 15, 2026
Time: 1:00 PM – 3:30 PM
Zoom: https://sdcounty-ca-gov.zoom.us/j/81224165499?pwd=enjAMg9jG8Q9vrb5TeTFT0MtaUT4ma.1
Meeting ID: 812 2416 5499
Passcode: 155480
Location: Behavioral Health Services (BHS), 3255 Camino del Rio South, San Diego, CA 92108 – La Jolla Room

AGENDA ITEMS

I. Call to Order

II. Approval of Meeting Minutes from November 20, 2025

III. Non-Agenda Public Comment

IV. Ice Breaker/Introductions

V. Directors Update

VI. Chair's Update

VII. Review BHAB Planning Calendar

VIII. Announcements

IX. Meeting Adjournment

COSD CLERK OF THE BOARD
2026 JAN 13 PM 1:43

Chair
Kristine Custodio Suero

Vice Chairs
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
Kristine Custodio Suero

District 4, Montgomery Steppe
Idara Ojunsaju
(Vacant)

District 5, Desmond
Rohida Khan
Amy Nantkes

Members At-Large
Kelly Jenkins-Pultz
Vernita Gutierrez
Vacant

Chiara Leroy, Staff Assistant

Heather Murray, Senior Deputy

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

AGENDA
January 16, 2026
Regular Meeting

12:00 PM

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION AND REMOTE BROADCAST

The meeting will take place at the County Administration Center:
1600 Pacific Highway, Room 302, San Diego, CA 92101 and is open to the public.

Individuals may also watch and listen to the Commission meeting via Microsoft Teams by joining on your computer, mobile app or room device:
Join on your computer, mobile app or room device
Join the meeting now
Meeting ID: 255 875 781 434 3
Passcode: sV7YK7h5

PUBLIC PARKING

There is 3-hour free parking is available in the underground parking garage located on Ash Street (south side of the building). Be sure to park in a public parking space to avoid citation.

HOW TO PROVIDE LIVE PUBLIC COMMENT

Individuals who wish to address the Commission and provide live public comment may do so at the designated time for public comment during the during the meeting at the location above or by using Microsoft Teams videoconference or call-in option listed above to access the meeting.

Those interested in speaking are encouraged, but are not required, to submit a request to speak prior to the start of the meeting by sending an email to CSWG@sdcounty.ca.gov with your name, email address, and the agenda item you wish to speak on or if you want to comment on item(s) not on the agenda. You may also submit your request by calling (619) 531-5505.

DISABLED ACCESS TO MEETING

A request for a disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting. Any such request must be made by sending an email to CSWG@sdcounty.ca.gov or by calling (619) 531-5505 at least 24 hours before the meeting.

WRITINGS DISTRIBUTED TO THE COMMITTEE

Pursuant to Government Code 54957.5, written materials distributed to the Commission in connection with this agenda less than 72 hours before the meeting will be available to the public at the Office of the Clerk of the Board of Supervisors at the County Administration Center, 1600 Pacific Highway, Room 402, San Diego CA 92101. Please submit requests to the coordinator at: CSWG@sdcounty.ca.gov or (619) 531-5505.

Welcome – Call to Order

1. Commissioner Roll Call
2. Approve Minutes for the December 5, 2025 Regular Meeting
3. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)
4. Guest Speaker: Nancy Bremeau, National Association of Commissions for Women
5. Committee Reports:
   a. Civic Engagement: Vice Chair, Kelly Jenkins-Pultz (oral)
   b. Governance: Vice Chair, Rohida Kahn (oral)
   c. Policy: Vice Chair, Idara Ogunsaju (oral)
   d. Executive: Chair, Kristine Custodio Suero (oral) – Attachment #1

Old Business

6. Update on the status of County staff's drafting of the board letter requesting approval of CSWG Bylaws revisions [INFORMATIONAL]
7. Debrief on Status regarding CEDAW baseline analysis report [DISCUSSION/ACTION ITEM]
8. Updates about the discussion on interest in a Closed Session regarding CEDAW baseline analysis report [INFORMATIONAL/DISCUSSION/ACTION ITEM]
9. 2026 U.N. Conference on the Commission on the Status of Women [INFORMATIONAL]
10. Initiative Updates and Liaison Reports [INFORMATIONAL/DISCUSSION]
    a. CEDAW Advisor: Chair Emeritus, Parisa Ijadi-Maghsoodi
    b. Women's Hall of Fame: Vice Chair Kelly Jenkins-Pultz
11. Debrief on OERJ Presentation & Updates [INFORMATIONAL/DISCUSSION/ACTION ITEM]
12. Strategic Planning Session [DISCUSSION/ACTION ITEM/VOTING] – Attachment #2

New Business

13. Chair/Commissioner Announcements [INFORMATIONAL/DISCUSSION]
    a. CEDAW Rising Meeting Debrief- 12/10/2025

Adjourn

14. There being no further business, this meeting is closed at ____PM.

NOTE: The Commission on the Status of Women and Girls jurisdiction is established by action of the Board of Supervisors as follows: The Board of Supervisors of the County of San Diego declares that it is the policy of the County to take action to identify needs and problems of women in the County that are affected by public policy decisions; and furthermore, to eliminate the practice of discrimination and prejudice on the basis of sex within the County. In order to promote this policy and to provide an open forum for discussion and action, there is hereby established a San Diego County Commission on the Status of Women in the Chief Administrative Office. County Code of Administrative Ordinances, Section 85.

Mailing Address:
1600 Pacific Highway, Room 352, San Diego, CA 92101-2942
Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 531-5505

COSD CLERK OF THE BOARD
2026 JAN 15 AM10:11

COUNTY OF SAN DIEGO
ENVIRONMENTAL HEALTH AND QUALITY ADVISORY BOARD

MEETING AGENDA
Wednesday, January 21, 2026
8:30 a.m. – 10:00 a.m.

5530 Overland Avenue
2nd Floor, Conference Rooms 241 & 242
San Diego, CA 92123

Virtual Participation is only for Members of the Public or Board Members with Just Cause or Emergency Circumstances

Click here to join **virtually:**
Join the meeting now
Meeting ID: 238 195 037 777
Passcode: LP3pk9

Dial in by **phone**
+1 619-343-2539, United States, San Diego
Phone conference ID: 589 695 265#

ORDER OF BUSINESS

I. CALL TO ORDER — **Scott Snyder**

II. STATEMENT (JUST CAUSE) AND/OR CONSIDERATION OF A REQUEST TO PARTICIPATE REMOTELY (EMERGENCY CIRCUMSTANCES) BY A BOARD MEMBER – ACTION ITEM

III. NON-AGENDA PUBLIC COMMENT — **Scott Snyder**
Members of the public may speak on any topic that is not specific to any agenda item. If a member of the public wishes to speak on a specific Agenda item, there will be a section that allows for public comments on Agenda items after staff presentations.

IV. APPROVAL OF MINUTES – ACTION ITEM — **Scott Snyder**
- December 17, 2025

V. 2025 EHQAB ANNUAL REPORT – ACTION ITEM — **Scott Snyder**
Amy Harbert, Director of Environmental Health and Quality

VI. NEW STATE LAW PROGRAM REQUIREMENTS PRESENTATION – INFORMATIONAL ITEM

Ryan Johnson, Chief of Operation, Food Water Housing Division (FWHD)
Zoraida Moreno, Chief of Operation, Hazardous Materials Division (HMD)
Jessica Geiszler, Group Program Manager, Policy Outreach Data (POD)

VII. UPDATES FROM DEHQ EXECUTIVE OFFICE – INFORMATIONAL ITEM

Amy Harbert, Director of Environmental Health and Quality

- Request Board of Supervisors to hold EHQAB teleconference meetings
- 2026 EHQAB draft meeting topic calendar updates
- May meeting date moved to May 13, 2026

VIII. ADJOURN **Scott Snyder**

Next Meeting:
Wednesday, February 18, 2026
8:30 a.m. – 10:00 a.m.
5530 Overland Avenue
2nd Floor, Conference Rooms 241 & 242
San Diego, CA 92123

This meeting is public, and the location is ADA accessible. If you are planning to attend and need special accommodations, please call (858) 505-6794.

Pursuant to Government Code section 54957.5(b), written materials distributed to the Advisory Board in connection with this agenda less than 72 hours before the meeting will be publicly available online at: DEHQ EHQAB Meetings

San Diego County
Air Pollution
Control District

COSD CLERK OF THE BOARD
2026 JAN 15 AM 10:10

NOTICE OF ADJOURNMENT

OF THE

SAN DIEGO COUNTY AIR POLLUTION CONTROL DISTRICT HEARING BOARD MEETING

On

THURSDAY, JANUARY 22, 2026

The San Diego County Air Pollution Control District Hearing Board meeting scheduled for

Thursday, January 22, 2026, at 9:30 a.m. at
County Of San Diego County Administration Center,
at **1600 Pacific Highway, San Diego, CA 92121,**
Fourth Floor, Room 402A
has been adjourned.

The next San Diego County Air Pollution Control District Hearing Board meeting will be

THURSDAY, FEBRUARY 05, 2026, 9:30 a.m.

located at **County of San Diego County Administration Center,**
1600 Pacific Highway, San Diego, CA 92121,
Fourth Floor, Room 402A.

COSD CLERK OF THE BOARD
2026 JAN 20 AM8:47

COUNTY OF SAN DIEGO
Child and Family Strengthening Advisory Board

Meeting Agenda

January 23, 2026, 9:00 – 11:00 AM
County Administrators Center (CAC)
1600 Pacific Highway, Room 302
San Diego, CA 92101

1. Welcome and Introduction to the Board

2. Public Comment: Opportunity for members of the public to speak to the Board on any subject matter within the Board's jurisdiction, but not an item on today's agenda.

   Notice regarding juvenile case confidentiality: Those involved in a juvenile matter should ensure that they do not inadvertently disclose identifying information that violates juvenile court confidentiality provisions.

   Please remember not to use acronyms in comments

3. Approval for the Statement of Proceeding/Minutes for the meeting of October 10, 2025

4. CalAIM (California Advancing and Innovating Medi-Cal)

5. San Pasqual Academy Stakeholder Engagement Process

6. Children's Trust Fund Report

7. Work Group Updates
   a) Lived Experts Action Partners Work Group
   b) Child and Family Well-Being Work Group
   c) Placement and Caregiver Support Work Group

8. Child and Family Well-Being Department, Director's Report
   a) Polinsky Children's Center
   b) Board Letter: Appointment of San Diego Child Care and Development Planning Council Members
   c) California Child and Family Services Review, County Self-Assessment

9. Advisory Board Member Updates: Members may make brief announcements or report on their activities that are relevant to the Advisory Board

10. Adjournment

If you are planning to attend and need special accommodations, please call Torrey Giaquinta at (858) 581-5893 at least three days in advance of the meeting.

Pursuant to Government Code section 54957.5, written materials distributed to the Advisory Board in connection with this agenda less than 72 hours before the meeting will be available online at: https://www.sandiegocounty.gov/content/sdc/cfs.html.

Next Meeting of the Advisory Board:
Thursday, April 16, 2026

COSD CLERK OF THE BOARD
2026 JAN 20 AM9:06

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

Chair
Kristine Custodio Suero

Vice Chairs
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
Kristine Custodio Suero

District 4, Montgomery Steppe
Idara Ojunsaju
(Vacant)

District 5, Desmond
Rohida Khan
Amy Nantkes

Members At-Large
Kelly Jenkins-Pultz
Vernita Gutierrez
Vacant

Chiara Leroy,
Staff Assistant

Heather Murray,
Senior Deputy

AGENDA
Friday, January 23, 2025
Policy Committee Meeting
12:00pm

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION AND REMOTE BROADCAST

The meeting will take place at The San Diego Public Library:
2123 Fenton Parkway, Seminar Room B, San Diego, CA 92108 and is open to the public.

Individuals may also watch and listen to the committee meeting via Zoom by joining on your computer, mobile app or room device:
https://us06web.zoom.us/j/82504713940 Meeting ID: 825 0471 3940

PUBLIC PARKING

Public parking is available in the library parking lot and in the immediate area within the complex.

HOW TO PROVIDE LIVE PUBLIC COMMENT

Individuals who wish to address the Commission and provide live public comment may do so at the designated time for public comment during the during the meeting at the location above or by using Zoom videoconference listed above to access the meeting.

Those interested in speaking are encouraged, but are not required, to submit a request to speak prior to the start of the meeting by sending an email to cswg.idarao@gmail.com with your name, email address, and the agenda item you wish to speak on or if you want to comment on item(s) not on the agenda.

DISABLED ACCESS TO MEETING

A request for a disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting. Any such request must be made by sending an email to CSWG@sdcounty.ca.gov or by calling (619) 531-5137 at least 24 hours before the meeting.

WRITINGS DISTRIBUTED TO THE COMMITTEE

Pursuant to Government Code 54957.5, written materials distributed to the Commission in connection with this agenda less than 72 hours before the meeting will be available to the public at the Office of the Clerk of the Board of Supervisors at the County Administration Center, 1600 Pacific Highway, Room 402, San Diego CA 92101. Please submit requests to the coordinator at: CSWG@sdcounty.ca.gov or (619) 531-5137.

Welcome – Call to Order

1. Commissioner Roll Call
2. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)

Business

3. Overview of Policy Committee work (2025, 2024)
4. Role of Policy Committee - Discussion
5. Activities of the Policy Committee in 2026 - Discussion

Adjourn

4. There being no further business, this meeting is closed at _____PM.

NOTE: The Commission on the Status of Women and Girls jurisdiction is established by action of the Board of Supervisors as follows: The Board of Supervisors of the County of San Diego declares that it is the policy of the County to take action to identify needs and problems of women in the County that are affected by public policy decisions; and furthermore, to eliminate the practice of discrimination and prejudice on the basis of sex within the County. In order to promote this policy and to provide an open forum for discussion and action, there is hereby established a San Diego County Commission on the Status of Women in the Chief Administrative Office. County Code of Administrative Ordinances, Section 85.

Mailing Address: 1600 Pacific Highway, Room 201, San Diego, CA 92101-2942
Website: Commission on the Status of Women and Girls
Email: CSWG@sdcounty.ca.gov
Phone: (619) 531-5137

COSD CLERK OF THE BOARD
2025 JAN 20 AM 9:05

Chair
Kristine Custodio Suero

Vice Chair
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
Kristine Custodio Suero

District 4, Montgomery Steppe
Idara Ogunsaju
Vacant

District 5, Desmond
Rohida Khan
Amy Nantkes

Members At-Large
Kelly Jenkins-Plutz
Vernita Gutierrez
Vacant

Chiara Leroy, Staff Assistant

Heather Murray, Senior Deputy

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

AGENDA
January 23, 2026

Executive Board Committee Meeting
4:00 PM

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION AND REMOTE BROADCAST

The meeting will take place at the Rancho Bernardo Library located at 17110 Bernardo Center Dr., San Diego, CA 92128 and is open to the public.

Individuals may also watch and listen to the Commission meeting via Microsoft Teams by joining on your computer, mobile app or room device:
Join on your computer, mobile app or room device
Join the meeting now
Meeting ID: 899 6069 7486
Passcode: 465012

PUBLIC PARKING

There is free parking available in the library parking lot and surrounding streets. Be sure to park in a public parking space to avoid citation.

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Welcome – Call to Order

1. Commissioner Roll Call
2. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)

Old Business

3. Executive Board Updates [INFORMATIONAL/DISCUSSION]
   a. Policy Committee – Oral Report (Idara Ogunsaju)
   b. Governance Committee – Oral Report (Rohida Khan)
   c. Civic Engagement Committee – Oral Report (Kelly Jenkins-Pultz)
4. Vacancies & Appointments
   a. Vacancies - Districts 2 (Anderson) & 4 (Montgomery Steppe) [INFORMATIONAL/DISCUSSION]
   b. Appointments – At-Large Director Amelia Tsering
5. CEDAW Updates regarding Interest in Status of Request for Closed Session for Review of Baseline Draft Report [INFORMATIONAL/DISCUSSION/ACTION ITEM] (Kristine Custodio Suero)
6. UN CSW70 (2026_ Updates – 3 Delegate Seats with Potential for 2 Additional Delegate Seats [INFORMATIONAL/DISCUSSION] (Kristine Custodio Suero)

New Business

7. Guest Speakers – Selection Process [DISCUSSION/ACTION ITEM]
8. Collaborators/Partners of the Commission – Selection Process & Information Gathering for Upcoming Events/Projects [INFORMATIONAL/DISCUSSION]
   a. Board of Supervisors - 2026 Board of Supervisors Meeting Calendar – Interest & Availability for Attendance by Commissioners & Recognition of Commission during Women's History Month (March)
      i. 1/27/2026 Budget Workshop (3 pm) + Community Input on Budget Priorities (5 pm)
      ii. 1/282026 – General Legislative Session (9 am)
      iii. 2/10/2026 – General Legislative Session (9 am)
      iv. 3/3/2026 – General Legislative Session (9 am)
      v. 3/24/2026 – General Legislative Session (9 am)
      vi. 4/21/2026 – Annual County Volunteer Recognition Event (9 am) & General Legislative Session (10 am)

vii. 5/5/2026 – General Legislative Session (9 am)
viii. 5/19/2026 – General Legislative Session (9 am)
ix. 6/1/2026 – Budget Hearing: Recommended Budget Presentation & Community Feedback (12 pm)
x. 6/9/2026 – General Legislative Session (9 am)
xi. 6/23/2026 – General Legislative Session/Budget Deliberations & Adoption (9 am)
xii. 7/14/2026 – General Legislative Session (9 am)
xiii. 8/18/2026 – General Legislative Session (9 am)
xiv. 9/1/2026 – General Legislative Session (9 am)
xv. 9/15/2026 – General Legislative Session (9 am)
xvi. 10/6/2026 – General Legislative Session (9 am)
xvii. 10/27/2026 – General Legislative Session (9 am)
xviii. 11/17/2026 – General Legislative Session (9 am)
xix. 12/8/2026 – General Legislative Session (9 am)

9. Debrief on 1/16/2026 Strategic Planning Session [DISCUSSION/ACTION ITEM]
10. Standing and Ad Hoc Committees – Planning for Alignment with 2026 Strategic Goals [DISCUSSION/ACTION ITEM]
11. National Civic League All-America City Award – Interest in Submission for CEDAW Advocacy (deadline 2/26/2026) [DISCUSSION/ACTION ITEM]
12. Annual Report for Board of Supervisors – Content and Preparation [DISCUSSION/ACTION ITEM]
13. Chair/Vice Chair Announcements [INFORMATIONAL/DISCUSSION]

Adjourn

14. There be no further business, this meeting is closed at ____PM.

NOTE: The Commission on the Status of Women and Girls jurisdiction is established by action of the Board of Supervisors as follows: The Board of Supervisors of the County of San Diego declares that it is the policy of the County to take action to identify needs and problems of women in the County that are affected by public policy decisions; and furthermore, to eliminate the practice of discrimination and prejudice on the basis of sex within the County. In order to promote this policy and to provide an open forum for discussion and action, there is hereby established a San Diego County Commission on the Status of Women in the Chief Administrative Office. County Code of Administrative Ordinances, Section 85.

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Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 797-0266

COSD CLERK OF THE BOARD
2026 JAN 23 AM10:07

Advisory Council for Aging & Independence Services

February 9, 2026 | 12:00 p.m.

5560 Overland Ave, Joaquin Anguera Room, 3rd Floor

Virtual Participation
Call in: 1 (619) 343-2539
Meeting ID (access code): 224 849 240 117
Passcode: eq7c5wR2
Click here to Join Teams Meeting

AGENDA – DRAFT

*(attachment)

1. **Call to Order:** Susan Mallett, Chair
    a. Welcome & Pledge of Allegiance
    b. Guest/Member Introductions
    c. Confirmation of Quorum (quorum = 14)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business**
    a. Public Comment/Announcements: Members or Non-members
    b. Approval of January 12, 2026, Meeting Minutes (Action)*

4. **AIS Director's Items** (Possible action)
    a. AIS Director's Update
    b. Legislative Update

5. **Guest Speaker(s)**
    a. In-Home Supportive Services Overview
    Julia Lara, Program Specialist II

6. **Executive & Membership Subcommittee Report/Other Business** (Possible action)
    a. Chair's Report: Susan Mallett, Chair
        i. Subcommittee Appointment and Updates
            a) Convene the Area Plan Ad Hoc Subcommittee (Action)
            - Role: Review and provide input into the 2026-27 Area Plan Update
            - Term: February 9, 2026, through approval of the 2026-27 Area Plan Update
            - Membership: TBD
    b. Membership Report: Jacqueline Simon, Secretary
    c. Board of Supervisors Annual Visits (Dates posted as confirmed):
        i. District #1: Aguirre [Vacant/Vacant]
        ii. District #2: Anderson [Phillips/Nocon] 2/26/2025

iii.	District #3: Lawson-Remer	[King/Colburn-Hargis]	1/31/2025
iv.	District #4: Montgomery Steppe	[Bishop/Milroy]	10/11/2024
v.	District #5: Desmond	[Vacant/Vacant]	
vi.			

7. **Ancillary Subcommittee Oral Reports** (Possible action)
   a. LTC Ombudsman/Facilities (met XX/XX/XX): Elaine Lewis, Chair
   b. Healthy Aging (met XX/XX/XX): Wanda Smith, Chair
   c. Affordability in Aging (met XX/XX/XX): David Milroy, Chair
   d. Nutrition (met XX/XX/XX): Shirley King, Chair

8. **Other Announcements**

9. **Adjournment & Next Meetings:**
   Meetings are held at 5560 Overland Ave., Ste. 310, San Diego, 92123
   Virtual meeting details are included on agendas at www.sandiegocounty.gov/AISAdvisoryCouncil

   Council Meeting: March 9, 2026, 12 noon

   Future Subcommittee Meetings:

➢ Healthy Aging:	XX/XX/XX	2:15 p.m.
➢ Executive & Membership:	XX/XX/XX	9:30 a.m.
➢ Nutrition:	XX/XX/XX	1:00 p.m.
➢ Affordability in Aging:	XX/XX/XX	10:30 a.m.
➢ LTC Ombudsman/Facilities:	XX/XX/XX	10:30 a.m.

This meeting is public, and the location is ADA accessible. If you are planning to attend and need special accommodations, please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

COSD CLERK OF THE BOARD
2026 JAN 23 AM 10:07

Advisory Council for Aging & Independence Services

EXECUTIVE & MEMBERSHIP SUBCOMMITTEE

January 28, 2026 | 9:30 a.m.

5560 Overland Ave, MSSP Conference Room, 3rd Floor

Virtual Participation
Call in: 1 (619) 343-2539
Meeting ID: 248 050 530 608
Passcode: ZL6HF7T3
Click to **Join Teams Meeting**

AGENDA

*(attachment)

1. **Call to Order & Attendance:** Susan Mallett, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of Quorum (Quorum = 3)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstance) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business**
   a. Public Comment/Announcements: Members or non-members
   b. Approval of December 2, 2025, Meeting Minutes (Action)*

4. **Membership Business** (Possible Action)
   a. Current Status – 4 vacancies
   b. Resignations
   c. Applicants
      i. Application Log*
      ii. Application Review
      iii. Interviews
   d. Interested Parties
   e. Vacancy Log*
   f. Actions
      i. Recommendation to seat applicant(s)
      ii. Actions regarding term expiration(s)
      iii. Assign seat(s) for proposed member(s)
   g. Membership
      i. Attendance: Monitor/Review Attendance Log*
      ii. Ethics Training: 1 upcoming; 1 overdue; 1 new member pending

5. **Executive Business**
   a. Monthly Presentations [see Annual Calendar]* (Possible Action)
   b. Standing Subcommittee Status and Appointments (Possible Action)
   c. Ancillary Subcommittee Status and Appointments (Possible Action)

d. Auxiliary Subcommittee Status and Appointments (Possible Action)
e. Ad Hoc Subcommittee Status and Appointments (Possible Action)

6. **Other Items**
   a. SB 707

7. **Build February 9th Council Meeting Agenda** (Action)*

8. **Next Meeting:** TBD

9. **Adjournment**

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please call (858) 495-5885 at least three days in advance of the meeting.

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Past Grand Jurors Association Implementation Review Committee
Cheryl Converse-Rath – Chair Patricia Larkin – Vice Chair Skip Kruszona Judith Nurse Lixya Preston de Silva Melvyn Stein Susan Tostado-Pope

COUNTY OF SAN DIEGO

PAST GRAND JURORS ASSOCIATION IMPLEMENTATION REVIEW COMMITTEE

COSD CLERK OF THE BOARD
2026 JAN 28 AM 10:57

AGENDA
Regular Meeting of Wednesday, February 4, 2026, 9:30 a.m.
County Administration Center, Room 402A
1600 Pacific Highway, San Diego, California
For members of the public wishing to listen or participate:
Click here to join the meeting
Or call in (audio only)
+1 619-343-2539 Phone Conference ID: 439581367#

I. Call to Order and Pledge of Allegiance

II. Approval of Meeting Minutes from the Regular Meeting of January 7, 2026

III. New Business

Fire Country – Forging a United Defense in the Backcountry
Recommendation R1: Explore consolidation of additional willing FPDs to improve overall efficiency and community safety

Recommendation R2: Lead an effort with current FPDs to standardize defensible space requirements and controlled burn permitting across the unincorporated areas

Recommendation R3: Increase cooperation with FPDs (and their respective fire safety councils) to maximize opportunities for homeowners and communities to meet wildfire hardening standards, receive home inspections, and enhance access to fire insurance

County Presenter: Jeff Collins, Director, County Fire
(PGJAIRC Leads: Skip Kruszona; Lixya Preston de Silva)

IV. Old Business

V. Chair Report

VI. Public Input

A member of the public may speak to the Committee on any subject matter within the Committee's jurisdiction.
For Agenda Items: Public input will be accepted on any agenda item. Presentations are limited to three minutes and must be scheduled with the Committee Chairman or staff prior to the meeting.
For Non-Agenda Items: Public input on non-agenda items is limited to a five-minute presentation.

VII. Staff Report

VIII. Adjourn

Changes to this agenda will be posted at the County of San Diego Clerk of the Board Office and outside the South Entrance of the First Floor of the County Administration Center (1600 Pacific Highway) at least 72 hours prior to the scheduled meeting

Jess Martin Park Advisory Committee (JMPAC)

Regularly Scheduled Meeting

COSD CLERK OF THE BOARD
2026 JAN 29 AM10:39

Monday, February 2, 2026 – 4:00 p.m.
Location: Julian County Library
* Virtual Attendance Available

1. Call to Order

2. Approval of February 2, 2026 Agenda

3. Introductions and Announcements

4. Public Comment – Non-Agenda Items

5. Approval of December 1, 2025 Minutes

Old Business

6. Park and Basketball Half-Court Update – Matt Sanford, Riley DeWit

7. Monthly Park Maintenance Fund Budget Update

8. Wellhead Tank and Landscape Tie-In Update

9. Possible Off-Leash Area

10. Proposed Next Meeting Date and Location – Monday, March 2, 2026, at 4:00 p.m., Julian County Library

*** Virtual Attendance Instructions**
By phone: (619) 343-2539,,398503904
By Microsoft TEAMS
Meeting ID: 257 820 197 212
Passcode: pf6xL9

† JMPAC
‡ DPR

§ This portion of the agenda provides an opportunity for members of the community to address the Committee on items of interest within the jurisdiction of the Committee. Public comment on Agenda items is accepted at the conclusion of the Committee's discussion of that item. Comments are customarily limited to two minutes per item for each individual attending from the community.

† The JMPAC is a voluntary organization chartered by the County Board of Supervisors to provide community input and recommendations to the Director of the San Diego County Department of Parks and Recreation regarding the budget, maintenance, operations, park development, facilities, and recreation programs for Jess Martin Park. (Landscape Maintenance District Zone No. 2 – Julian)

Current Members:
- Mike Charlonne – Chairperson
- Allisun Kraemer – Vice Chairperson
- Richard Loomis – Secretary
- Carmen Longoria – Member
- Brandon Fender – Member

San Diego County
Air Pollution
Control District

COSD CLERK OF THE BOARD
2026 JAN 29 AM10:39

NOTICE OF ADJOURNMENT

OF THE

SAN DIEGO COUNTY AIR POLLUTION CONTROL DISTRICT HEARING BOARD MEETING

On

THURSDAY, FEBRUARY 05, 2026

The San Diego County Air Pollution Control District Hearing Board meeting scheduled for

Thursday, February 05, 2026, at 9:30 a.m. at
County Of San Diego County Administration Center,
at **1600 Pacific Highway, San Diego, CA 92121,**
Fourth Floor, Room 402A
has been adjourned.

The next San Diego County Air Pollution Control District Hearing Board meeting will be

THURSDAY, FEBRUARY 18, 2026, 9:30 a.m.

located at **County of San Diego County Administration Center,**
1600 Pacific Highway, San Diego, CA 92121,
Fourth Floor, Room 402A.

COSD CLERK OF THE BOARD
2026 JAN 30 AM8:47

LIVE WELL SAN DIEGO

Advisory Council for Aging & Independence Services
NUTRITION SUBCOMMITTEE
February 4, 2026 | 1:00 PM

5560 Overland Ave, 3rd Floor
John Gaffaney Conference Room
San Diego, CA 92123

Virtual Participation
Meeting ID: 896 0847 3221
Passcode: 035415

Click here to Join Zoom Meeting

AGENDA *Attachment

1. **Call to Order:** Shirley King, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of quorum (quorum = 3)

2. **Statement (Just Cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business:**
   a. Public Comment/Announcements: Members or non-members
   b. Approval of January 7, 2026, Meeting Minutes (Action)*

4. **General Discussion:**
   a. Congregate dining fall prevention placement: Finalize survey questions to collect feedback responses from dining guests about their experiences with the education content on the placemats.
   b. Future content and topics for the dining placemats and the sources of funding for Health Promotions.

5. **Next Meeting:** March 4, 2026, at 1:00 PM

6. **Adjournment**

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COSD CLERK OF THE BOARD
2026 FEB 2 PM4:30

Chair
Kristine Custodio Suero

Vice Chairs
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
Kristine Custodio Suero

District 4, Montgomery Steppe
Idara Ojunsaju
(Vacant)

District 5, Desmond
Rohida Khan
Amy Nantkes

Members At-Large
Kelly Jenkins-Pultz
Vernita Gutierrez
Vacant

Chiara Leroy,
Staff Assistant

Miranda Hart,
Senior Deputy

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

AGENDA
February 6, 2026
Regular Meeting

12:00 PM

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION AND REMOTE BROADCAST

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1600 Pacific Highway, Room 302, San Diego, CA 92101 and is open to the public.

Individuals may also watch and listen to the Commission meeting via Microsoft Teams by joining on your computer, mobile app or room device:
Join on your computer, mobile app or room device
Join the meeting now
Meeting ID: 255 875 781 434 3
Passcode: sV7YK7h5

PUBLIC PARKING

There is 3-hour free parking is available in the underground parking garage located on Ash Street (south side of the building). Be sure to park in a public parking space to avoid citation.

HOW TO PROVIDE LIVE PUBLIC COMMENT

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DISABLED ACCESS TO MEETING

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WRITINGS DISTRIBUTED TO THE COMMITTEE

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Welcome – Call to Order

1. Commissioner Roll Call
2. Approve Minutes for the January 16, 2026 Regular Meeting
3. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)
4. Guest Speaker: Speaker on Black Maternal Health
5. Committee Reports:
   a. Civic Engagement: Vice Chair, Kelly Jenkins-Pultz (oral)
   b. Governance: Vice Chair, Rohida Kahn (oral)
   c. Policy: Vice Chair, Idara Ogunsaju (oral)
   d. Executive: Chair, Kristine Custodio Suero (oral) – Attachment #1
6. OERJ Presentation & Updates [INFORMATIONAL/DISCUSSION/ACTION ITEM]

Old Business

7. Vacancies & Appointments
   a. Vacancies - Districts 2 (Anderson) & 4 (Montgomery Steppe) [INFORMATIONAL/DISCUSSION]
   b. Appointments – At-Large Director Amelia Tsering & District 1 (Aguirre) Daniela Perez
8. Update on the status of County staff's drafting of the board letter requesting approval of CSWG Bylaws revisions [INFORMATIONAL]
9. Further Debrief and updates on Status regarding CEDAW baseline analysis report [DISCUSSION/ACTION ITEM]
10. 2026 U.N. Conference on the Commission on the Status of Women [INFORMATIONAL]
11. Initiative Updates and Liaison Reports [INFORMATIONAL/DISCUSSION]
    a. CEDAW Advisor: Chair Emeritus, Parisa Ijadi-Maghsoodi

c. Women's Hall of Fame: Vice Chair Kelly Jenkins-Pultz

12. Debrief on Strategic Planning Session [DISCUSSION/ACTION ITEM/VOTING]

New Business

13. Collaborators/Partners of the Commission – Selection Process & Information Gathering for Upcoming Events/Projects [INFORMATIONAL/DISCUSSION]
    a. Board of Supervisors - 2026 Board of Supervisors Meeting Calendar – Interest & Availability for Attendance by Commissioners & Recognition of Commission during Women's History Month (March)
14. Annual Report for Board of Supervisors – Content and Preparation [DISCUSSION/ACTION ITEM]
15. Chair/Commissioner Announcements [INFORMATIONAL/DISCUSSION]

Adjourn

16. There being no further business, this meeting is closed at ____PM.

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Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 531-5505

COSD CLERK OF THE BOARD
2026 FEB 2 PM4:32

Chair
Kristine Custodio Suero

Vice Chair
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
Kristine Custodio Suero

District 4, Montgomery Steppe
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Members At-Large
Kelly Jenkins-Plutz
Vernita Gutierrez
Vacant

Chiara Leroy,
Staff Assistant

Miranda Hart,
Deputy County Counsel

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

AGENDA
February 6, 2026

Civic Engagement Committee Meeting
1:15PM

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION

The meeting will take place at the County Administration Center:
1600 Pacific Highway, Room 302, San Diego, CA 92101 and is open to the public.

PUBLIC PARKING

There is 3-hour free parking is available in the underground parking garage located on Ash Street (south side of the building). Be sure to park in a public parking space to avoid citation.

HOW TO PROVIDE LIVE PUBLIC COMMENT

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Those interested in speaking are encouraged, but are not required, to submit a request to speak prior to the start of the meeting by sending an email to cswg.kjp@gmail.com with your name, email address, and the agenda item you wish to speak on or if you want to comment on item(s) not on the agenda. You may also submit your request by calling (619) 531-5505.

DISABLED ACCESS TO MEETING

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WRITINGS DISTRIBUTED TO THE COMMITTEE

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Welcome – Call to Order

1. Commissioner Roll Call
2. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)

Old Business

3. Trainings with SD County Child Support Enforcement held on Jan 15th and 28th on Human Trafficking (update)
4. Potential additional trainings on human trafficking (discussion/voting)
5. Speakers for 2026 Commission Meetings (updates/discussion/voting)

New Business

6. Results of Commission Strategic Planning Discussion and focus on Youth Engagement
   a. Youth Engagement: Create an outreach to organizations serving youth, Girls Scouts, SD Office of Child and Youth Success, County agencies, CA Commission on Women and Girls Youth Advisory Council, and other non profits (Discussion/Voting)
   b. Create an outreach plan for Women's History Month speaker at March Commission Meeting (Discussion/voting)
   c. Create an adhoc committee to reach out to organizations in the County who the Commission has engaged with in the past on gender-based violence and harassment to share information and ideas on how to improve work environments for working women (Discussion/Action Plan)
7. Executive Committee request for Civic Engagement Committee to find out more information about Board of Supervisors April meeting to recognize County Volunteers scheduled for 4/21/26 to share with the Commission for action (Discussion/Follow Up Action

Adjourn

8. There be no further business, this meeting is closed at ____PM.

NOTE: The Commission on the Status of Women and Girls jurisdiction is established by action of the Board of Supervisors as follows: The Board of Supervisors of the County of San Diego declares that it is the policy of the County to take action to identify needs and problems of women in the County that are affected by public policy decisions; and furthermore, to eliminate the practice of discrimination and prejudice on the basis of sex within the County. In order to promote this policy and to provide an open forum for discussion and action, there is hereby established a San Diego County Commission on the Status of Women in the Chief Administrative Office. County Code of Administrative Ordinances, Section 85.

Mailing Address: 1600 Pacific Highway, Room 352, San Diego, CA 92101-2942
Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 531-5505

COSD CLERK OF THE BOARD
2026 FEB 2 PM4:35

Behavioral Health Advisory Board (BHAB) Meeting
Thursday, February 5, 2026, 2:30 p.m. – 5:00 p.m.
County Administration Building – Room 302
1600 Pacific Highway San Diego, CA 92101
Zoom meeting number: 893 8656 4768; Meeting password: 262740

I. **Call to Order**

II. **Consent Calendar**
Item listed under this section are considered to be routine or informational, allowing the board to adopt these items by general consent without debate and will be acted upon with one motion. There will be no separate discussion of this item unless a BHAB member so requests, in which event, the item will be considered separately on the general meeting agenda. Removed items may be taken up either immediately after the consent agenda or placed later the agenda at the discretion of the Chair.

1. APPROVAL OF THE MEETING MINUTES FROM DECEMBER 4, 2025

III. **Non-Agenda Public Comments** *(2-min per speaker)*

IV. **Action Item: Establishing the 2026 Subcommittees**
Amanda Berry, Chair, BHAB

V. **Alcohol and Drug Service Provider Association (ADSPA) Update**
Marisa Varond, President, ADSPA

VI. **Director's Report**
Nadia Privara, Director, BHS

VII. **Chair's Report**
Amanda Berry, Chair, BHAB

VIII. **Announcements**

IX. **Meeting Adjournment**

Note: The next BHAB meeting will be March 5, 2026.

Brown Act Procedure: As required by California Government Code 54950 et seq. (Ralph M. Brown Act), a copy of the packet of information that was mailed to Behavioral Health Advisory Board (BHAB) members at the point of posting of this agenda has been placed at the reception desk at 3255 Camino Del Rio South, San Diego, CA 92108, for public inspection, and is available at the site of the meeting for public inspection. Members of the public wanting their own copy of the advance materials may request them under Government Code 6250 et seq. (Public Records Act) and receive them on payment of copying charges of $0.20/page, and actual mailing charges, if mailing of the material is requested. If you are planning to attend and need special accommodations, you must call (619) 563-2700, at least 72 hours in advance of the meeting.

COSD CLERK OF THE BOARD
2026 FEB 2 PM4:34

ADVISORY COUNCIL MEETING
CSA 128
February 3, 2026
6:30 p.m.
Spring Valley Teen Center
Agenda

I. Call to order and introductions — Rolland Slade

II. Remote Participation Disclosure

III. Presentations/Public Comment:

All comments will be limited to items not on the agenda, with a three-minute limit.

IV. Review of the minutes of the previous meeting.

V. Parks and Recreation Staff Reports:

Kelly Daniels, Joseph Diehl, Kellie Spurgeon, Jakayla Daniels, and Helena Villegas

VI. PLDO monthly update:

VII. Old Business – Fence at Rock House/Bancroft Ranch House, Lighting at Lamar Park

VIII. New Business –

IX. Announcements

X. Adjournment — Rolland Slade

Microsoft Teams Need help?
Join the meeting now
Meeting ID: 284 410 909 522 20
Passcode: gt74bV2V

Dial in by phone
+1 619-343-2539,,412639288# **United States, San Diego**
Find a local number
Phone conference ID: 412 639 288#
For organizers: Meeting options | Reset dial-in PIN

COSD CLERK OF THE BOARD
2026 FEB 4 AM 9:44

Board of Directors

MICHEL ANDERSON
Chairman

JEFF C. KANE
Vice-Chairman

JOHN TODD
Secretary

SHIRLEY NAKAWATASE
Treasurer

ROB CASTETTER
Director

NOTICE OF MEETING
SAN DIEGO COUNTY CAPITAL ASSET LEASING CORPORATION (SANCAL)
BOARD OF DIRECTORS

TUESDAY, FEBRUARY 17, 2026 1:30 P.M.
COUNTY ADMINISTRATION CENTER
1600 PACIFIC HIGHWAY, ROOM 301, CONFERENCE ROOM
SAN DIEGO, CALIFORNIA

Conference line: 619-343-2539
Access code: 679731198#

AGENDA

1. ROLL CALL
2. APPROVAL OF THE MINUTES FROM THE NOVEMBER 18, 2025, REGULAR MEETING -- CHAIR
3. REQUEST BY THE PUBLIC TO ADDRESS THE SANCAL BOARD ON ANY MATTER WITHIN THE BOARD'S JURISDICTION – CHAIR
4. BOARD COMMENTS
5. ASSISTANT SECRETARY'S REPORT
6. ASSISTANT TREASURER'S REPORT ON THE INVESTMENT OF SANCAL PROCEEDS AND MARKET UPDATE
7. ANNUAL ELECTION OF OFFICERS
8. NEXT MEETING DATE: MARCH 17, 2026
9. ADJOURNMENT

BY DIRECTION OF MICHEL ANDERSON, CHAIR

Advisory Council for Aging & Independence Services

LTC Ombudsman and Facilities Subcommittee

February 9, 2026 | 10:30 a.m.

5560 Overland Ave, MSSP Conference Room, 3rd Floor

COSD CLERK OF THE BOARD
2026 FEB 4 PM4:01

Virtual Participation
Meeting ID: 896 0683 8701
Passcode: 284631
Click here to **Join Zoom Meeting**

AGENDA *Attachment

1. **Call to Order:** Elaine Lewis, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of quorum (quorum = 3)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business:**
   a. Public Comment/Announcements: Members or Non-members
   b. Approval of January 12, 2026, Meeting Minutes (Action)*

4. **General Discussion:**
   a. Review LTC Ombudsman and Facilities Data
   b. Review Strategies for Increasing LTCO
   c. Discuss strategies for supporting volunteers
   d. Explore Recommendations for improving LTCO services
   e. Discuss "ride alongs" with LTCO volunteers/supervisors
   f. Follow up Long Term Care Sector Telebriefing meetings, HICAP, and the County's Office of Legislative Counsel
   g. Continue to explore avenues for tracking State and Federal Legislation that might impact long term care services
   h. Discuss attachment and next steps*

5. **Next Meeting:** March 9, 2026, 10:30 a.m.

6. **Adjournment**

This meeting is public, and the location is ADA accessible.
If you are planning to attend and need special accommodations,
please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

COSD CLERK OF THE BOARD
2026 FEB 5 AM8:41

Advisory Council for Aging & Independence Services

February 9, 2026 | 12:00 p.m.

5560 Overland Ave, Joaquin Anguera Room, 3rd Floor

Virtual Participation
Call in: 1 (619) 343-2539
Meeting ID (access code): 224 849 240 117
Passcode: eg7c5wR2
Click here to Join Teams Meeting

AGENDA

*(attachment)

1. **Call to Order:** Susan Mallett, Chair
    a. Welcome & Pledge of Allegiance
    b. Guest/Member Introductions
    c. Confirmation of Quorum (quorum = 14)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business**
    a. Public Comment/Announcements: Members or Non-members
    b. Approval of January 12, 2026 Meeting Minutes (Action)*

4. **AIS Director's Items** (Possible action)
    a. AIS Director's Update
    b. Legislative Update
        i. SB 707 - Brown Act Update

5. **Guest Speaker**
    a. In-Home Supportive Services Overview
    Julia Lara, Program Specialist II

6. **Executive & Membership Subcommittee Report/Other Business** (Possible action)
    a. Chair's Report: Susan Mallett, Chair
        i. Subcommittee Appointment and Updates
            a) Convene the Area Plan Ad Hoc Subcommittee (Action)
                - Role: Review and provide input into the 2026-27 Area Plan Update
                - Term: February 9, 2026, through approval of the 2026-27 Area Plan Update
                - Membership: Paige Colburn-Hargis, Elaine Lewis, Susan Mallett, Maureen Phillips, and Jacqueline Simon
    b. Membership Report: Jacqueline Simon, Secretary
    c. Board of Supervisors Annual Visits (Dates posted as confirmed):

i.	District #1: Aguirre	[Vacant/Vacant]	2/12/2026
ii.	District #2: Anderson	[Phillips/Nocon]	2/26/2025
iii.	District #3: Lawson-Remer	[King/Colburn-Hargis]	1/28/2026
iv.	District #4: Montgomery Steppe	[Bishop/Milroy]	10/11/2024
v.	District #5: Desmond	[Vacant/Vacant]	

7. **Ancillary Subcommittee Oral Reports** (Possible action)
   a. LTC Ombudsman/Facilities (met 02/09/26): Elaine Lewis, Chair
   b. Healthy Aging (met 01/12/26): Wanda Smith, Chair
   c. Affordability in Aging (met 02/09/26): David Milroy, Chair
   d. Nutrition (met 02/04/26): Shirley King, Chair

8. **Other Announcements**
   a. California Senior Legislature Elections*

9. **Adjournment & Next Meetings:**
   Meetings are held at 5560 Overland Ave., Ste. 310, San Diego, 92123
   Virtual meeting details are included on agendas at www.sandiegocounty.gov/AISAdvisoryCouncil

   Council Meeting: March 9, 2026, 12 noon

   Future Subcommittee Meetings:

➢ Healthy Aging:	02/09/26	2:15 p.m.
➢ Executive & Membership:	02/24/26	9:30 a.m.
➢ Nutrition:	03/04/26	1:00 p.m.
➢ Affordability in Aging:	03/09/26	10:30 a.m.
➢ LTC Ombudsman/Facilities:	03/09/26	10:30 a.m.

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Chair
Kristine Custodio Suero

Vice Chair
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
Kristine Custodio Suero

District 4, Montgomery Steppe
Idara Ogunsaju
Vacant

District 5, Desmond
Rohida Khan
Amy Nantkes

Members At-Large
Kelly Jenkins-Plutz
Vernita Gutierrez
Vacant

Chiara Leroy,
Staff Assistant

Miranda Hart,
Deputy County Counsel

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

COB CLERK OF THE BOARD
2026 FEB 5 PM 1:06

AGENDA
February 11, 2026

Governance Committee Meeting
9:30am – 10:30am

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION

The meeting will take place at the Mission Valley Library, 2123 Fenton Parkway, San Diego, CA 92108, Room A, and is open to the public.

PUBLIC PARKING

There is free parking available in the library parking lot. Be sure to park in a public parking space to avoid citation.

HOW TO PROVIDE LIVE PUBLIC COMMENT

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DISABLED ACCESS TO MEETING

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Welcome – Call to Order

1. Commissioner Roll Call
2. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)

Old Business

3. Discussion on the work of previous commission meeting and future planning
4. Collaboration with Civic Committee and Planning Committee
5. Training and outreach in the community

New Business

6. Discussion on SOP
7. Collaboration with Civic Committee and Planning Committee
8. Strategic Commission Planning discussion for Governance committee

Adjourn

5. There be no further business, this meeting is closed at ____PM.

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Mailing Address: 1600 Pacific Highway, Room 352, San Diego, CA 92101-2942
Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 531-5505

Chair
Kristine Custodio Suero

Vice Chair
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
Kristine Custodio Suero

District 4, Montgomery Steppe
Idara Ogunsaju
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District 5, Desmond
Rohida Khan
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Members At-Large
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Miranda Hart,
Deputy County Counsel

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

COSD CLERK OF THE BOARD
2026 FEB 5 PM1:05

AGENDA
February 11, 2026

Executive Board Committee Meeting
1:00 PM

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION AND REMOTE BROADCAST

The meeting will take place at the Rancho Bernardo Library located at 17110 Bernardo Center Dr., San Diego, CA 92128 and is open to the public.

Individuals may also watch and listen to the Commission meeting via Microsoft Teams by joining on your computer, mobile app or room device:
Join on your computer, mobile app or room device
Join the meeting now
Meeting ID: 875 2315 5789
Passcode: 748914

PUBLIC PARKING

There is free parking available in the library parking lot and surrounding streets. Be sure to park in a public parking space to avoid citation.

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Welcome – Call to Order

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2. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)

Old Business

3. Executive Board Updates [INFORMATIONAL/DISCUSSION]
   a. Policy Committee – Oral Report (Idara Ogunsaju)
   b. Governance Committee – Oral Report (Rohida Khan)
   c. Civic Engagement Committee – Oral Report (Kelly Jenkins-Pultz)
   d. Chair – Oral Report (Kristine Custodio Suero)
4. Vacancies & Appointments
   a. Vacancies - Districts 2 (Anderson) & 4 (Montgomery Steppe) [INFORMATIONAL/DISCUSSION]
   b. Appointments – District 1 (Aguirre) Daniela Perez and At-Large Director Amelia Tsering
5. UN CSW70 (2026_ Updates – 3 Delegate Seats with Potential for 2 Additional Delegate Seats [INFORMATIONAL/DISCUSSION] (Kristine Custodio Suero)
6. Guest Speakers – Selection Process [DISCUSSION/ACTION ITEM]
7. Collaborators/Partners of the Commission – Selection Process & Information Gathering for Upcoming Events/Projects [INFORMATIONAL/DISCUSSION]
   a. Board of Supervisors - 2026 Board of Supervisors Meeting Calendar – Interest & Availability for Attendance by Commissioners & Recognition of Commission during Women's History Month (March)
8. Annual Report for Board of Supervisors – Content and Preparation [DISCUSSION/ACTION ITEM]

New Business

9. Status of Request for Monthly Updates from OERJ [INFORMATIONAL/DISCUSSION/ACTION ITEM] (Kristine Custodio Suero)
10. Updates from the National Association of Commissions for Women [INFORMATIONAL/DISCUSSION/ACTION ITEM] (Kelly Jenkins-Pultz)
11. Interest in Woman of the Year and Recognition for CEDAW Advocacy by Board of Supervisors during Women's History Month [DISCUSSION/ACTION ITEM]
12. Chair/Vice Chair Announcements [INFORMATIONAL/DISCUSSION]

Adjourn

13. There be no further business, this meeting is closed at ____PM.

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Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 797-0266

COSD CLERK OF THE BOARD
2026 FEB 5 PM3:29

Advisory Council for Aging & Independence Services

Healthy Aging Subcommittee

February 9, 2026 | 2:15 PM

5560 Overland Ave, 3rd Floor, John Gaffaney Conference Room

Virtual Participation
Meeting ID: 837 6653 8423
Passcode: 864575
Click here to Join Zoom Meeting

AGENDA

*Attachment

1. **Call to Order:** Wanda Smith, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of quorum (quorum = 6)
2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)
3. **Standard Business:**
   a. Public Comment/Announcements: Members or non-members
   b. Approval of January 12, 2026, Meeting Minutes (Action)*
4. **Discussion:**
   a. Speaker: Dan McNamara, MBA, Community Engagement Manager, Sharp Grossmont Hospital
5. **Next Meeting:** March 9, 2026 at 2:15 PM
6. **Adjournment**

This meeting is public, and the location is ADA accessible. If you are planning to attend and need special accommodations, please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

COSD CLERK OF THE BOARD
2026 FEB 5 PM3:36

Advisory Council for Aging & Independence Services

Affordability in Aging Subcommittee

February 9, 2026 | 10:30am

5560 Overland Ave, 3rd Floor, John Gaffaney Conference Room

Virtual Participation
Meeting ID: 821 7872 7193
Passcode: vp2cF9MP
Click here to Join Zoom Meeting

AGENDA

*Attachment

1. **Call to Order:** David Milroy, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of quorum (quorum = 4)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business:**
   a. Public Comment/Announcements: Members or non-members
   b. Approval of January 12, 2026, Meeting Minutes (Action)*
   c. Approval of Agenda

4. **General Discussion:**
   a. Updates on Nick Martinez/staff meeting to ask "non-affordability of affordable housing" questions.
   b. Outreach to 211 to find solutions for issues with 211 and senior resource centers.
   c. Update on outreach meeting at senior housing location with County Supervisor staff.
   d. Review issues regarding transportation, healthcare and funding sources for seniors.

5. **Next Meeting:** March 9, 2026, 10:30am, John Gaffaney Conference Room

6. **Adjournment**

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5560 Overland Avenue, Third Floor
San Diego, CA 92123 | MS W-433
TEL: 858-495-5885
EMAIL: AIS.AdvisoryCouncil.HHSA@sdcounty.ca.gov
SANDIEGOCOUNTY.GOV

San Diego County Air Pollution Control District

Air Pollution Control District Governing Board
Paloma Aguirre
Anne Marie Birkbeck-Garcia
Marcus Bush
Jennifer Campbell
John Duncan
Judy Fitzgerald
Todd Gloria
Georgette Gomez
Laura Koval
Terra Lawson-Remer
Paula Stigler Granados

AIR POLLUTION CONTROL DISTRICT GOVERNING BOARD
AGENDA
THURSDAY, FEBRUARY 12, 2026, AT 2:00 PM
1600 PACIFIC HIGHWAY ROOM 302 SAN DIEGO, CA 92101

Members of the public can attend the meeting in-person or access the meeting using the following Zoom meeting credentials below:

Phone Numbers:	***Meeting ID:***
(877) 853-5257 (Toll Free) (888) 475-4499 (Toll Free)	885 8545 2999

ORDER OF BUSINESS

A. **Roll Call**

B. **Awards and Recognition**

1. RECOGNITION OF THE 2026 STUDENT ART CALENDAR CONTEST WINNERS
Item Type: *Informational*
Recommended By: *Paula Forbis, Air Pollution Control Officer*
Overview: *Every year the San Diego County Air Pollution Control District (SDAPCD) invites students from kindergarten to 12th grade who attend schools across San Diego County to participate in our annual Student Art Calendar Contest. Students are encouraged to submit original artwork representing the importance of Clean Air for All in their communities and ways we can all reduce air pollution. Thirteen contest entry winners are selected through an internal selection process to have their artwork featured in the SDACPD's annual calendar. This year, in addition to having their artwork featured in the 2026 SDAPCD Annual Calendar, students will also be recognized with certificates at the SDAPCD Governing Board meeting.*

Requested Action: *Informational Item*

C. **Non-Agenda Public Communication**
Opportunity for members of the public to speak to the Board on any subject matter within the Board's jurisdiction but not an item on today's agenda.

1. Non-Agenda Public Communication

Item Type: *Informational*

D. **Approval of the Statement of Proceedings/Minutes for the San Diego County Air Pollution Control District Governing Board December 11, 2025 meeting.**

E. **Consent Calendar**

1. NOTICED PUBLIC HEARING: ADOPTION OF AMENDMENTS TO REGULATION X - STANDARDS OF PERFORMANCE FOR NEW STATIONARY SOURCES AND INFORMATIONAL UPDATE FOR APPLICABLE NATIONAL EMISSIONS STANDARDS FOR HAZARDOUS AIR POLLUTANTS

   Item Type: *Consent*
   Recommended By: *Michael Watt, Deputy Director*
   Overview: *The San Diego County Air Pollution Control District (District) implements and enforces federal air regulations on behalf of the U.S. Environmental Protection Agency (EPA) for a wide range of industrial and commercial activities in the region. District Regulation X contains federal New Source Performance Standards (NSPS) to control air pollutants emitted by new and modified facilities including power plants, manufacturing operations, landfills, and many other industry types. Today's action proposes to update Regulation X to incorporate new and amended NSPS recently issued and finalized by the EPA to further protect air quality and public health. The Staff Report (Attachment C) also provides an informational update on National Emissions Standards for Hazardous Air Pollutants (NESHAP), which are issued by EPA and administered directly by the District to control air pollutants known to cause cancer or other serious health impacts.*

   Requested Action:
   1. *Find that it can be seen with certainty that there is no possibility that the adoption of the proposed amendments to Regulation X may have a significant effect on the environment, and the adoption of those amendments is exempt from the provisions of the California Environmental Quality Act (CEQA) pursuant to California Code of Regulations, Title 14, Section 15061(b)(3).*
   2. *Adopt the resolution entitled: RESOLUTION ADOPTING AMENDMENTS TO REGULATION X – STANDARDS OF PERFORMANCE FOR NEW STATIONARY SOURCES (NSPS), OF THE RULES AND REGULATIONS OF THE SAN DIEGO COUNTY AIR POLLUTION CONTROL DISTRICT.*
   3. *Direct the Air Pollution Control Officer to request updated delegation of authority from the U.S. Environmental Protection Agency to the San Diego County Air Pollution Control District to locally implement and enforce the current federal Standards of Performance for New Stationary Sources, as incorporated in amended Regulation X.*
   4. *Receive the informational updates for applicable National Emissions Standards for Hazardous Pollutants.*

2. NOTICED PUBLIC HEARING: ADOPTION OF AMENDMENTS TO RULE 69.3.1 - STATIONARY GAS TURBINE ENGINES AND RULE 69.4.1 - STATIONARY RECIPROCATING INTERNAL COMBUSTION ENGINES

   Item Type: *Consent*
   Recommended By: *Michael Watt, Deputy Director*
   Overview: *Federal laws require the San Diego County Air Pollution Control District (District) to adopt and implement rules to control emissions of ozone precursors – volatile organic*

compounds (VOC) and nitrogen oxides (NOx). District rules must periodically be revised as control technologies advance and new/more stringent emission limits become feasible. Additionally, the District must ensure rules generally align with federal policy, including provisions of Reasonably Available Control Technology (RACT).

The federal Clean Air Act (CAA) and U.S. Environmental Protection Agency (EPA) require that emissions standards or limitations must apply continuously during all modes of operation, including startup, shutdown, and malfunction (SSM), and therefore emissions during these periods cannot be exempt. Air pollution released during these SSM periods poses a potential health risk to nearby and downwind communities. Existing District Rules 69.3.1 and 69.4.1 control emissions from stationary gas turbine engines and reciprocating internal combustion engines but currently contain exemptions for emissions during startup and shutdown periods. EPA recently notified the District that these exemption provisions are not consistent with the CAA and the EPA's SSM Policy established in the prior administration. These exemptions are included in these rules because air pollution control systems on these stationary sources are only effective under specific operational temperatures or conditions and infeasible to operate during non-standard modes. Nonetheless, EPA's SSM Policy still requires adopting alternative emission limitations for these sources, such as work practices or operational standards, during these periods even when emissions cannot be measured or controlled and numerical limitations cannot be applied.

Proposed amendments to Rules 69.3.1 and 69.4.1 align existing SSM requirements and include alternative emission limitations to comply with CAA and EPA SSM Policy for continuous emission limitations. Additional proposed amendments to Rule 69.4.1 include revising the frequency of periodic maintenance requirement from at least once each year to 1 year plus 30 days of the previous year, to ensure the Rule is consistent with applicable National Emission Standards for Hazardous Air Pollutants (NESHAPs). Other minor amendments are also proposed to each rule to improve clarity and consistency. There are no anticipated changes to emissions associated with the proposed amendments.

If adopted by the Governing Board, proposed amendments to Rules 69.3.1 and 69.4.1 would be effective on February 12, 2026, and will be submitted through CARB for approval to the EPA for inclusion as part of the San Diego County portion of the State Implementation Plan. The District will also request (through CARB) that the EPA repeal District Rule 69.3 as amended on September 27, 1994, approved into the SIP on June 17, 1996, and repealed by the Governing Board on December 9, 2021, from inclusion in the San Diego County portion of the SIP. These proposed rule amendments will help support the 2026 RACT Demonstration Addendum for the 2008 and 2015 ozone National Ambient Air Quality Standards, that is also being considered today by the Governing Board (Item F.3).

Requested Action:

1. *Find that the adoption of proposed amendments to Rule 69.3.1 – Stationary Gas Turbine Engines and Rule 69.4.1 – Stationary Reciprocating Internal Combustion Engines, are categorically exempt from the provisions of the California Environmental Quality Act pursuant to California Code of Regulations, Title 14, Section 15308, as an action taken to assure the protection of the environment.*
2. *Adopt the Resolution entitled: RESOLUTION ADOPTING PROPOSED AMENDMENTS TO RULE 69.3.1 – STATIONARY GAS TURBINE ENGINES AND RULE 69.4.1 – STATIONARY*

RECIPROCATING INTERNAL COMBUSTION ENGINES, OF REGULATION IV OF THE RULES AND REGULATIONS OF THE SAN DIEGO COUNTY AIR POLLUTION CONTROL DISTRICT.

3. *Direct the Air Pollution Control Officer to forward a copy of the Resolution, and amendments to Rules 69.3.1 and 69.4.1, to the California Air Resources Board (CARB) for approval, and for subsequent submittal of amended Rules 69.3.1 and 69.4.1 to the U.S. Environmental Protection Agency (EPA) for inclusion into the State Implementation Plan (SIP) to supersede previously submitted versions of Rules 69.3.1 and 69.4.1.*

3. 2026 RESUBMITTAL OF 2020 REASONABLY AVAILABLE CONTROL TECHNOLOGY (RACT) DEMONSTRATION WITH ADDENDUM

Item Type: *Consent*

Recommended By: *Mike Watt, Deputy Director*

Overview: *On October 14, 2020, the County of San Diego Air Pollution Control Board approved San Diego County's State Implementation Plan (SIP) for the 2008 and 2015 Ozone National Ambient Air Quality Standards (NAAQS) consisting of 1) the 2020 Attainment Plan and 2) the 2020 Reasonably Available Control Technology (RACT) Demonstration for the National Ambient Air Quality Standards for Ozone in San Diego County (2020 RACT Demonstration), which were subsequently submitted to the U.S. Environmental Protection Agency (EPA) on January 8, 2021, and December 28, 2020, respectively. Together, these documents demonstrate how the region will further reduce air pollutant emissions to attain the current NAAQS for ozone (Attainment Plan) and demonstrate that San Diego County Air Pollution Control District (SDAPCD) rules meet EPA's requirements for "Reasonably Available Control Technology" on stationary sources (RACT Demonstration). SDAPCD must demonstrate that its rules meet such requirements and that EPA concurs with the SDAPCD's findings. EPA formally approved the 2020 Attainment Plan effective April 1, 2024; however, EPA did not take action on the 2020 RACT Demonstration before it was deemed complete by operation of law on June 28, 2021.*

On May 31, 2024, the EPA informed SDAPCD that to comply with a Consent Decree, it must either approve or disapprove the 2020 RACT Demonstration by no later than October 31, 2024. At that time, EPA informed SDAPCD of specific administrative concerns with the 2020 RACT Demonstration. After consultation with the California Air Resources Board (CARB) and EPA Region 9 staff, SDAPCD formally requested withdrawal of the 2020 RACT Demonstration on August 23, 2024. EPA issued a "Finding of Failure to Submit" a required RACT Demonstration for the 2008 and 2015 Ozone NAAQS on December 12, 2024 (effective January 13, 2025), as necessary to comply with the aforementioned Consent Decree.

EPA's action now compels SDAPCD to submit, and for EPA to deem complete, a revised RACT Demonstration within 18 months from the effective date of the Finding of Failure to Submit (i.e., July 13, 2026). SDAPCD has prepared a 2026 RACT Demonstration Addendum (Attachment A – Resubmittal of 2020 Reasonably Available Control Technology (RACT) Demonstration with Addendum) which outlines the actions taken since the submittal of the 2020 RACT Demonstration, to adequately address the previously noted concerns and to comply with the "Finding of Failure to Submit" from EPA. These actions include: proposed amendments to Rule 69.3.1 (Stationary Gas Turbine Engines) and Rule 69.4.1 (Stationary Reciprocating Internal Combustion Engines) to reflect EPA policy in regard to Startup, Shutdown, and Malfunction (SSM); affirmation that Rule 69.2 (Industrial and Commercial

Boilers, Process Heaters, and Steam Generators) is consistent with federal SSM policy; updated analysis on applicability of Rule 68 (Fuel-Burning Equipment – Oxides of Nitrogen) to major stationary sources; updated analysis demonstrating that Rule 67.5 (Paper, Film and Fabric Coating Operations) continues to represent RACT for the 2008 and 2015 eight-hour ozone standard; updates to various RACT Demonstration attachments on SDAPCD rules and the associated EPA Control Techniques Guidelines; and updates to RACT Demonstration facility emission data and applicability of associated SDAPCD rules to those facilities.

Today's action requests Governing Board adoption of a resolution (Attachment C) approving submittal of the 2026 RACT Demonstration Addendum (Attachment A), combined with the previously submitted 2020 RACT Demonstration (Attachment B). If approved by the Board, both documents will be submitted to EPA (through CARB) for inclusion in San Diego County's SIP for the 2008 and 2015 Ozone NAAQS, to comply with the associated submittal deadline.

Requested Action: *Adopt a resolution titled "Resolution Approving Resubmittal of 2020 Reasonably Available Control Technology Demonstration for the National Ambient Air Quality Standards for Ozone in San Diego County with Addendum" for transmittal to the U.S. Environmental Protection Agency (EPA) through the California Air Resources Board (CARB) for approval and inclusion in the San Diego County portion of the State Implementation Plan (SIP) for attaining and maintaining the National Ambient Air Quality Standards for Ozone.*

F. Agenda Items

1. PRESENTATION FROM UNITED STATES NAVY

Item Type: *Informational*
Recommended By: *Paula Forbis, Air Pollution Control Officer*
Overview: *The San Diego County Air Pollution Control District (SDAPCD) routinely regulates U.S. military installations as stationary sources of air pollution in San Diego County. While military operations are unique due to their national security mission, —reflected in the presence of a military liaison on the SDAPCD Governing Board, they remain subject to the same local, State, and Federal air quality regulations as other stationary sources. Examples of regulated military operations include maintenance of aircraft and marine vessels, including coating, welding, and abrasive blasting, power generation units, and fuel storage. This presentation details the U.S. military's significant operational footprint in San Diego, covering its major installations, regional economic impact, projected growth, and integration in the community. The central theme is the military's dual commitment to national security and environmental stewardship, underscoring that military operations are not exempt from air quality regulations. A strong partnership, anchored by the legally mandated military liaison to the SDAPCD Governing Board, is crucial for navigating shared regional challenges.*

This presentation will be provided by Jason Golumbfskie-Jones, the CNRSW Fleet Environmental and Government Affairs Director (N-40). In this role, he is the lead for environmental planning, policy and compliance affairs that connect the operational Navy to installation and facility compliance. He also supports the Regional Commander as the Deputy Department of War Regional Environmental Coordinator for all the military services throughout EPA Region IX, and is the environmental lead for regional emergency response.

Requested Action: *This is an informational item only; no action is required.*

2. SELECTION OF OFFICERS (CHAIR, VICE CHAIR AND MILITARY LIAISON) OF THE SAN DIEGO COUNTY AIR POLLUTION CONTROL DISTRICT GOVERNING BOARD

Item Type: *Action*
Recommended By: *Paula Forbis, Air Pollution Control Officer*
Overview: *The Air Pollution Control District Governing Board (Board) is requested to elect a Chair, Vice Chair, and Military Liaison for the 2026 calendar year. The Chair shall be the presiding officer at all Board meetings and perform other duties as have been assigned or as may be imposed by the Board. The Vice Chair shall preside in the absence of the Chair and perform other duties of the Chair in their absence. The Military Liaison shall serve as the liaison to the United States Navy, the United States Marine Corps, and the United States Coast Guard, and shall report to the Board as necessary to inform the Board of any issues with the permitting, rules, regulations, and planning issues that have the potential to impact the mission of the military.*

Requested Action: *Elect a Chair, Vice Chair, and Military Liaison for the 2026 calendar year.*

3. APPOINTMENTS TO THE STANDING COMMITTEE ON PLANNING AND POLICY

Item Type: *Action*
Recommended By: *Paula Forbis, Air Pollution Control Officer*
Overview: *At the November 10, 2022 meeting of the APCD Governing Board, the Board voted to establish a Standing Planning and Policy Committee of the San Diego County Air Pollution Control District Governing Board. The jurisdiction of this committee is to oversee the strategic planning process, including the development of long-term strategic plans and periodic updates, as well as to develop legislative and policy priority guidelines for future Governing Board approval, so that staff may have clear Board direction as to the legislative and policy priorities that are consistent with the District's mission and programs. The Planning and Policy Committee is also delegated the authority to approve position statements on state, and federal legislation that may not be identified in the legislative and policy priority guidelines, but nevertheless advance those priorities, and report those positions to the Governing Board at its next scheduled meeting.*
Section 2.3.3 of the SDAPCD Administrative Code provides that standing committee members (including the Chair and Vice-Chair of the committee) are nominated by the Chair of the Governing Board, subject to approval by a majority vote of the Board. If the Board fails to approve the Chair's nomination(s) to the standing committee, the Board may entertain a motion for the appointment of committee members.

Requested Action: *Approve the Governing Board Chair nomination(s) for the membership, including Chair and Vice-Chair, of the standing Planning and Policy Committee.*

4. PROPOSED AMENDMENTS TO THE SAN DIEGO COUNTY AIR POLLUTION CONTROL DISTRICT ADMINISTRATIVE CODE, INCLUDING UPDATES INCORPORATING RECENT LEGISLATION (AB 652, SB 707, AND SB 827)

Item Type: *Action*
Recommended By: *Paula Forbis, Air Pollution Control Officer*
Overview: *This item is to update the San Diego County Air Pollution Control District (SDAPCD) Administrative Code to incorporate changes from California's 2025-2026 legislative session and make other minor clarifications and updates.*

Assembly Bill 652 (AB 652, Alvarez), effective January 1, 2026, changes the composition and powers of the SDAPCD Governing Board by: authorizing each appointing authority to designate an alternate member to serve in place of the regular member when the regular member is absent or disqualified from participating, requiring one-time term staggering for four Board members starting in 2029, clarifying that Board members selected by the City Selection Committee members may be either a mayor or city council member from the applicable supervisorial district, and allowing the Board's Military Liaison to be any Board member (rather than one of the Board of Supervisor members) but requiring that the Board consult with the United States Armed Forces prior to appointment.

Therefore, the proposed changes to Administrative Code Sections 2.1.1 (Governing Board: Composition and Powers), 2.1.2 (Governing Board: Procedures for Appointment of Governing Board Public Members) , 2.1.5 (Governing Board: Board Officers & Liaisons), and 2.2.9 (Governing Board: Quorum and Voting) incorporate these AB 652 requirements as well as clarify that an alternate member's term is the same term as the regular member's term and that alternates have the same powers and duties as regular members but do not also serve as the Chair, Vice-Chair, or Miliary Liaison when the regular member is unavailable. The proposed changes also specify how the regular member notifies both their alternate and the Clerk of a planned absence or need for an alternate.

Under the proposed changes, a Governing Board alternate would not automatically serve on a subcommittee that the regular member serves on. However, if the Board approves option 2, in order to specify that an alternate may serve as an alternate for the regular member at a standing committee meeting that a regular member serves on, the following language would be added to the end of Section 2.3.3 (Governing Board: Appointment to Standing Committees):
"A regular member who serves on a standing committee may request, following the notification requirements in Section 2.1.1(f), that their alternate serve in their place at a standing committee meeting."

Senate Bill 707 (SB 707, Durazo), effective January 1, 2026 and July 1, 2026, amends the Brown Act. Changes applicable to SDAPCD mainly involve changes to teleconferencing requirements, including provisions for removing a remotely participating member of the public from a meeting for disruptive behavior. Therefore, the proposed changes to the Administrative Code Section 2.2.8 (Governing Board: Disruption of Meetings)—incorporates this SB 707 provision.

Senate Bill 827 (SB 827, Gonzalez), requires two hours of fiscal and financial training every two years. These training requirements apply to Governing Board members, Hearing Board members, as well as certain SDAPCD employees. Those who commenced their service prior to January 1, 2026 have two years to complete the training, and those who commence service after January 1, 2026 have six months to complete it.

Therefore, the proposed changes to Administrative Code Sections 2.1.4 (Governing Board: Compensation and Expense Reimbursement) and 3.5 (Hearing Board: Compensation and Expense Reimbursement) preapprove compensation and expenses for this state mandated training, and Section 6.4 (Personnel: Ethics Training) would list SDAPCD employee job classifications which are required to complete this training. Also, Section 2.1.4 would clarify

that the Board Chair's travel requests and expenses for official business requires prior approval by the Vice-Chair, to align with the prior approval needed for the other Board members.

Finally, it was discovered that the Air Pollution Control Officer's contracting authority for negotiating lease or license agreements up to an annual lease fee of $7,500 (Administrative Code Section 2.1.7) conflicts with the Air Pollution Control Officer's general contracting authority of $500,000 (Section 4.4(b)). Therefore, the proposed change to Administrative Code Section 2.1.7 (Other Officers) specifies that the authority in 2.1.7 is for siting air quality monitoring equipment.

The proposed changes also incorporate a cover sheet showing the sections that have been amended over time, as well as include minor formatting corrections. The proposed amendments are reflected in the Attachment in redline-strikeout.

Requested Action:

1. *Find that the requested action is exempt from the requirements of the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15378(b) because CEQA does not apply to continuing administrative activities or other governmental fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.*
2. *Approve one of the following:*
   OPTION 1: Approve the proposed amendments to the San Diego County Air Pollution Control District Administrative Code contained in the Attachment.
   OPTION 2: Approve the proposed amendments to the San Diego County Air Pollution Control District Administrative Code contained in the Attachment, but also include provisions allowing a regular member's alternate to serve in their place on a standing committee meeting.
3. *Direct the Clerk to post the amended Administrative Code on the SDAPCD website.*

5. ADOPTION OF PROPOSED AMENDMENTS TO RULE 40 - PERMIT AND OTHER FEES (Fiscal Year 2026-27)

Item Type: *Action*
Recommended By: *Paula Forbis, Air Pollution Control Officer*
Overview: *The mission of the San Diego County Air Pollution Control District (District) is to improve air quality to protect public health and the environment. Accordingly, the District operates a county-wide permitting program for stationary (fixed) sources of air pollution pursuant to federal and State law. Stationary sources encompass large industrial facilities including power plants and landfills, and smaller commercial establishments such as gas stations and dry cleaners. A facility's permit outlines the required actions to comply with air pollution control requirements and protect air quality, the environment, and public health. District Rule 40 sets the fees for District permitting and other services such as inspections, emission inventory, and source testing related to the implementation of the stationary source and asbestos programs.*

District staff worked with Matrix Consulting Group (Consultant) to update the Cost Recovery Study analysis from last fiscal year based upon new inputs associated with staffing, costs,

and workload, as well as any changes in fee structures. The Consultant recommended, and District staff proposes, implementation of a Fiscal Year 2026-27 cost recovery scenario detailed in the FY 2026-27 Cost Recovery Analysis Report – November 2025 (Attachment B).

The mission of the San Diego County Air Pollution Control District (District) is to improve air quality to protect public health and the environment. Accordingly, the District operates a county-wide permitting program for stationary (fixed) sources of air pollution pursuant to federal and State law. Stationary sources encompass large industrial facilities including power plants and landfills, and smaller commercial establishments such as gas stations and dry cleaners. A facility's permit outlines the required actions to comply with air pollution control requirements and protect air quality, the environment, and public health. District Rule 40 sets the fees for District permitting and other services such as inspections, emission inventory, and source testing related to the implementation of the stationary source and asbestos programs.

District staff worked with Matrix Consulting Group (Consultant) to update the Cost Recovery Study analysis from last fiscal year based upon new inputs associated with staffing, costs, and workload, as well as any changes in fee structures. The Consultant recommended, and District staff proposes, implementation of a Fiscal Year 2026-27 cost recovery scenario detailed in the FY 2026-27 Cost Recovery Analysis Report – November 2025 (Attachment B).

Proposed Fiscal Year 2026-27 amendments to Rule 40 include: additional split payment flexibility for payment of application fees; clarifications on the applicability of certain processing, application, permit revision, and late fees; consolidation of asbestos fees; and revisions to various fees consistent with the recommendations from the Consultant, as detailed in Attachment C. The proposal includes recommendations to increase various fees by up to 15%, based on the current cost recovery estimates for each individual fee schedule, reductions to specific fee schedules, where appropriate, and conversion to time and materials (T&M) fees for all permit applications. This T&M approach for permit applications ensures that fees more accurately reflect the actual staff time and resources required to process each application, thereby promoting fairness and cost recovery across permit types as time spent on these applications are more variable. Fees for registration applications, which are generally more standardized and require less staff time, are proposed to remain fixed to maintain consistency and predictability for applicants. If adopted, the proposed amendments to Fiscal Year 2026-27 fees which include changes to permit applications, permit renewals, source testing, asbestos notifications, time & materials, and processing services will become effective on July 1, 2026.

Additionally, the District is proposing the addition of a new provision to Rule 40 (f)(12) to recover its costs for the staff effort associated with preparing Emissions Inventory reports for specific types of facilities. These facilities would pay a flat rate in lieu of the T&M fee that was implemented in the previous fee update. In general, larger, more complex facilities would pay the T&M fee, while smaller or simpler types of facilities would be charged the flat fee. Facilities subject to emissions inventory requirements would either pay this proposed new fixed fee OR pay the existing T&M fee; they would not be billed both. There is currently no dedicated fee-related mechanism for recovering these emissions inventory costs included in District Rule 40. As a result, these costs have been covered through a combination of other funding sources, rather than fees for service, which conflicts with the District's audit findings

requiring that fee-related services should be offset by fee-related revenue. If adopted, the proposed new emissions inventory provisions will become effective on February 12, 2026, to align with the annual emissions inventory data collection period.

There are no revisions proposed to Rule 42 – Hearing Board Fees at this time. Increasing these fees at the previously adopted rate may result in the Hearing Board fees becoming cost prohibitive, without having a significant revenue impact upon the District since these fees comprise a very small amount of the revenue and costs for the District.

Today's hearing is the second reading of this agenda item which, if approved, will adopt the Resolution entitled: RESOLUTION ADOPTING AMENDMENTS TO RULE 40 – PERMITS AND OTHER FEES, OF REGULATION III OF THE RULES AND REGULATIONS OF THE SAN DIEGO COUNTY AIR POLLUTION CONTROL DISTRICT (Attachment A). If adopted, the proposed amendments will become effective on February 12, 2026, and July 1, 2026.

Requested Action:

1. *Find that the requested action is exempt from the requirements of the California Environmental Quality Act pursuant to CEQA Guidelines Section 15273 because the additional fee revenues that would be generated by adjustments that could result from the adoption of proposed amendments to Rule 40 – Permits and Other Fees will be used for the purposes set out in that section including operating expenses (including employee salary and benefits) and purchasing or leasing supplies, equipment, or materials. Additionally, pursuant to CEQA Guidelines Section 15061(b)(3), the proposed amendments which are administrative in nature are exempt from CEQA as they will not have a significant effect on the environment.*
2. *Adopt the Resolution entitled: RESOLUTION ADOPTING AMENDMENTS TO RULE 40 – PERMITS AND OTHER FEES, OF REGULATION III OF THE RULES AND REGULATIONS OF THE SAN DIEGO COUNTY AIR POLLUTION CONTROL DISTRICT.*

6. ADOPTION OF THE 2026 LEGISLATIVE PROGRAM FOR THE SAN DIEGO COUNTY AIR POLLUTION CONTROL DISTRICT

Item Type: *Action*
Recommended By: *Paula Forbis, Air Pollution Control Officer*
Overview: *Today's requested action is to consider and adopt the 2026 Legislative Program for the San Diego County Air Pollution Control District (SDAPCD), Attachment A. The Program identifies the legislative priorities of the agency for the upcoming year. The identified priorities will advance the mission of the SDAPCD to protect public health, improve air quality, facilitate attainment of state and federal clean air standards, maximize local control of emissions sources, and ensure adequate funding to meet operational needs. In general, the annual Legislative Program includes federal and state legislative priorities, and policy guideline statements regarding federal and state actions that may have an impact on the SDAPCD. For 2026, SDAPCD has identified Legislative Priorities which include seeking additional funding sources for the SDAPCD, especially in support of core programs and ongoing efforts to respond to the Tijuana River Valley Sewage Crisis.*

This item was presented to the Planning and Policy Committee of the SDAPCD Governing Board on January 8, 2026. At this meeting, the Committee revised Legislative Priority 2: Tijuana River Valley Odor Crisis, to include mitigation of the effects of the Tijuana River

Valley sewage flows and directed the Air Pollution Control Officer to develop language highlighting Legislative Policy Guidelines related to Public Health Data and Data Transparency as suggested by Member Stigler Granados for consideration by the full Governing Board. Those additional Guidelines, Environmental Justice, #4, and Public Health, #4 are reflected in redline/strikeout in Attachment A.

Staff will also provide an update on the status of the priorities identified in the 2025 Legislative Program.

***Requested Action:** Consider and Adopt the 2026 Legislative Program, Attachment A.*

G. **Air Pollution Control Officer Report**

H. **Planning and Policy Committee Report**

I. **Board Member Official Business Compensation Report**

J. **Adjournment**

Supporting Documents: Attachments and supporting documentation for items listed on this agenda can be viewed online on the Air Pollution Control District Governing Board webpage or at the San Diego County Air Pollution Control District, 10124 Old Grove Road, San Diego, CA 92131

Virtual Access Option: Members of the public who wish to attend the meeting virtually may visit the Air Pollution Control District Governing Board online for meeting information and participation instructions or, send an email to APCDPublicComment@sdapcd.org

In-Person Public Comments: Any person wishing to speak to the Governing Board on a specific agenda item must file a Request to Speak form with the Clerk prior to the scheduled start time of the meeting (for non-agenda public comments) or prior to the time the item is called for discussion (for specific agenda items). Hardcopy forms can be obtained at the meeting from the Clerk.

Virtual Public Comments: Any person wishing to speak to the Governing Board on a specific agenda item must file a Request to Speak form with the Clerk prior to the scheduled start time of the meeting (for non-agenda public comments) or prior to the time the item is called for discussion (for specific agenda items). Persons attending the meeting virtually who wish to address the Governing Board on an item to be considered at this meeting, or on non-agenda items, may submit a Request to Speak form by visiting the Air Pollution Control District Governing Board online webpage.

Written Public Comments: Written comments may be submitted to the Air Pollution Control District Governing Board online webpage. Any written materials to be shared with the Board may be emailed to APCDPublicComment@sdapcd.org to the San Diego County Air Pollution Control District, 10124 Old Grove Road, San Diego, CA 92131. When emailing your comments, please include the meeting date and agenda item. All written comments received prior to the close of the meeting will be made part of the meeting record. Comments received 24 hours prior to the start of the meeting will be posted online with the meeting materials.

Language Interpreter Assistance: Spanish language interpreter services are offered at Board

meetings. Additional language interpreter services for public speakers are available upon request to the San Diego County Air Pollution Control District at least 72 hours prior to the meeting. Please contact the Air Pollution Control District Governing Board Clerk at (858) 586-5600 or via e-mail at APCDPublicComment@sdapcd.org if interpreter services are needed.

COSD CLERK OF THE BOARD
2026 FEB 5 AM 11:42

The San Diego Regional Human Trafficking and Commercial Sexual Exploitation of Children Advisory Council

Meeting Agenda
February 11, 2026
1:30 p.m. – 3 p.m.

TO JOIN IN PERSON:
County of San Diego Administration Building
1600 Pacific Highway, 2nd Floor – Room 207 C&D

TO JOIN VIA COMPUTER:

Microsoft Teams meeting

Join on your computer, mobile app or room device
Join the meeting now
Meeting ID: 260 174 762 680
Passcode: jFSzw6
Download Teams | Join on the web
Or call in (audio only)
+1 619-343-2539,,142586151# United States, San Diego
Phone conference ID: 142 586 151#
Find a local number
Learn More | Meeting options

Contact Person: Rebaz Taha, 619-581-4177, Rebaz.Taha@sdcounty.ca.gov. Disability-related accommodations necessary to facilitate meeting participation, language interpretation, including American Sign Language, and written materials in alternative languages and formats are available upon request. Please submit your request at least 72 hours in advance of event to the above-listed contact person.

Public Comment: Persons wishing to address the Council on matters not on the agenda may do so under public comment on non-agenda items. Those wishing to speak on items on the agenda may do so when the item is being presented. All comments will be limited up to three (3) minutes. The Chair or their designee shall have the authority to reduce the time allotted for each speaker to accommodate for a large number of speakers.

Agenda

I. Chair welcome

II. Announcement of members participating by teleconference and proxy

III. Approval of December 2025 minutes

IV. Public comment on non-agenda items

V. Presentations

a. Review and next steps: County-contracted peer support navigation, and Ordinance update, Sarah Gordon, County of San Diego Public Safety Executive Office

COSD CLERK OF THE BOARD
2026 FEB 9 AM9:43

COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY
COMMUNITY ACTION PARTNERSHIP ADVISORY BOARD (CAB)

MEETING NOTICE: In Person
Seville Plaza
5469 Kearny Villa Road, San Diego, CA 92123
First Floor - Conference Room B
Zoom Conference Call https://sdcounty-ca-gov.zoom.us/j/83304506584

February 12, 2026 - 3:30 p.m. to 5:00 p.m.

AGENDA

1. **Call to Order**
2. **Roll Call**
3. **Acceptance of Agenda**
4. **Approval of October 9, 2025, November 13, 2025 and January 8, 2026 Minutes**

PUBLIC COMMENTS

5. **Guidelines for Public Comment on Items not listed on the Agenda:**

- Public input will be heard within the Board's purview at the beginning of the agenda.
- Persons requesting to provide public comments must complete and submit a **Public Request to Speak Form** to the CAP Team at hhsa.communities@sdcounty.ca.gov. Form will be routed to the Chair. One form must be completed for each subject.
- Each speaker will be limited to two (2) minutes for items not appearing on the agenda. The Chair or, in the absence of the Chair, Acting Chair has discretion to set a limit for input.
- Speakers will be called by name and asked to approach the podium to state their name and address for the recording of the minutes.
- The Ralph M. Brown Act prohibits discussion or action on matters that are not part of the posted agenda.
- Public input may not relate to pending litigation or personnel matters involving the County of San Diego, its officers or employees.

Guidelines for Public Comment on Items listed on the Agenda:

- Public input will be heard on any subject appearing on the posted agenda.
- Persons providing public comments must complete and submit a Public Request to Speak Form to the Chair. One form must be completed for each subject.
- Each speaker will be limited to two (2) minutes. The Chair or, in the absence of the Chair, Acting Chair has discretion to set a limit for input.
- Speakers will be called by name and asked to state their name and address for the recording of the minutes.
- Public input should be brief and not repeat statements given by another speaker.
- Public input may not relate to pending litigation or personnel matters involving the County of San Diego, its officers, or employees.

6. **Information Item: Vacancy Report**
   - There are 7 primary vacancies.
     - Public Sector – Seat 1
     - Public Sector – Seat 5
     - Private Sector – Seat 8
     - Private Sector – Seat 14
     - Private Sector – Seat 15
     - Economically Disadvantaged Sector – Seat 7 – North Central Region
     - Economically Disadvantaged Sector – Seat 12 – Central Region
   - There are 6 alternate vacancies.
     - Private Sector – Seat 18
     - Private Sector – Seat 23
     - Private Sector – Seat 24
     - Private Sector – Seat 25
     - Economically Disadvantaged Sector – Seat 21 (Central Region)
     - Economically Disadvantaged Sector – Seat 17 (North Central Region)
7. **Action Item: Economically disadvantaged seats 10 & 11 extensions**
8. **Discussion Item: CAB Nominating Committee**
9. **Action Item: CAB Nominating Committee**
10. **2026 Community Needs Assessment Survey updates**
11. **Discussion Item: Result Oriented Management and Accountability (ROMA) overview**
12. **Director Updates: Deo Akena**
13. **CAB Chair Update: Jeannine Nash**

ADJOURNMENT/ NEXT MEETING

The next regular meeting will be held on **March 12, 2026**.

ASSISTANCE FOR PEOPLE WITH DISABILITIES:
Agendas and records are available in alternative formats upon request. Contact the Community Action Board staff contact at (619) 338-2799 with questions or to request disability-related accommodation. To the extent reasonably possible, requests for accommodation or assistance should be submitted at least 24 hours in advance of the meeting so that arrangements may be made. An area in the front of the room is designated for individuals requiring the use of wheelchair or other accessible devices.

COSD CLERK OF THE BOARD
2026 FEB 9 PM4:59

COUNTY OF SAN DIEGO
HEALTHY SAN DIEGO (HSD) CONSUMER & PROFESSIONAL ADVISORY COMMITTEE (CPAC)
CalAIM Task Force
Health and Human Services Agency

MEETING AGENDA

Thursday, February 12, 2026, from 3:00 p.m. to 5:00 p.m.

In-Person, Zoom, or Call-in

In-Person: Medical Care Services Office (Room 241-242), 5530 Overland Avenue, San Diego, CA 92123
Zoom: https://sdcounty-ca-gov.zoom.us/j/86059442818?pwd=McDZo2RfbPI5IkRhUa6Wk6CVl2ceJn.1
Call-in: 1-669-444-9171; **Meeting ID:** 860 5944 2818; **Passcode:** 046987

I.	**WELCOME AND INTRODUCTIONS** (Kim Fritz) a. Call to Order b. Announcements c. Roll Call of Voting Members	7 Min.
II.	**PUBLIC COMMENT** *(Members of the public may address the Task Force on any issue within its assigned purview and not on the agenda. Limit three minutes per speaker. Please notify the Task Force Administrative Secretary prior to the meeting.)*	3 Min.
III.	**ACTION ITEMS** (Kim Fritz) a. Voting Item: Approval of Minutes – December 11, 2025 b. Reporting Item: Medi-Cal Transformation Community Events	10 Min.
IV.	**COMMUNITY SUPPORTS (CS) UPDATES** (Kim Fritz) a. CS Utilization Data – Second Quarter 2025 (Luwam Kidane) *(Related Link: CalAIM in San Diego County Dashboard)*	20 Min.
V.	**CalAIM TASK FORCE CS ACTION GROUP RECOMMENDATIONS** (Dr. Jennifer Tuteur) a. CS Action Groups Recommendations Update: 1. Short-Term Post-Hospitalization Housing / Recuperative Care 2. Housing Transition Navigation Services 3. Medically Tailored Meals / Medically Supportive Food	20 Min.
VI.	**NEXT STEPS** (Kim Fritz & Dr. Jennifer Tuteur) a. Co-Chair Recommendations b. Discussion	60 Min.

THE NEXT MEETING OF THE HSD CPAC CalAIM TASK FORCE IS
June 11, 2026, from 3:00 p.m. to 5:00 p.m.

NOTE: The HSD CPAC CalAIM Task Force was established in January 2025 with the goal of increasing enrollment in Community Supports among eligible Medi-Cal beneficiaries. Agendas and records can be provided in alternative formats upon request.

ASSISTANCE FOR PERSONS WITH DISABILITIES OR LANGUAGE NEEDS:
We can help if you need accommodations for a disability or an interpreter to take part in the meeting. Services include American Sign Language and materials written in other languages. Please contact Brittany Charity-Walker, Administrative Secretary 72 hours before the meeting by phone at: 619-405-4567, or by e-mail at Brittany.Charity-Walker@sdcounty.ca.gov

COSD CLERK OF THE BOARD
2026 FEB 10 AM 11:28

COUNTY OF SAN DIEGO
ENVIRONMENTAL HEALTH AND QUALITY ADVISORY BOARD

MEETING AGENDA
Wednesday, February 18, 2026
8:30 a.m. – 10:00 a.m.

5530 Overland Avenue
2nd Floor, Conference Rooms 241 & 242
San Diego, CA 92123

Virtual Participation is only for Members of the Public or Board Members with Just Cause or Emergency Circumstances

Click here to join **virtually:**
Join the meeting now
Meeting ID: 238 195 037 777
Passcode: LP3pk9

Dial in by **phone**
+1 619-343-2539, United States, San Diego
Phone conference ID: 589 695 265#

ORDER OF BUSINESS

I. CALL TO ORDER — **Scott Snyder**

II. STATEMENT (JUST CAUSE) AND/OR CONSIDERATION OF A REQUEST TO PARTICIPATE REMOTELY (EMERGENCY CIRCUMSTANCES) BY A BOARD MEMBER – ACTION ITEM

III. NON-AGENDA PUBLIC COMMENT — **Scott Snyder**
Members of the public may speak on any topic that is not specific to any agenda item. If a member of the public wishes to speak on a specific Agenda item, there will be a section that allows for public comments on Agenda items after staff presentations.

IV. APPROVAL OF MINUTES – ACTION ITEM — **Scott Snyder**
- January 21, 2025

V. SENATE BILL 707 (SB 707) REQUEST FOR BOARD OF SUPERVISORS FINDINGS TO AUTHORIZE TELECONFERENCING – ACTION ITEM — **Scott Snyder**
Amy Harbert, Director of Environmental Health and Quality

VI. **PROGRAM INNOVATIONS – INFORMATIONAL ITEM**
Joann Lee, Chief of Operations, Food Water Housing Division (FWHD)
Zoraida Moreno, Chief of Operations, Hazardous Materials Division (HMD)
Saran Grewal, Chief of Operations, Community Health Division (CHD)

VII. **UPDATES FROM DEHQ EXECUTIVE OFFICE – INFORMATIONAL ITEM**
Amy Harbert, Director of Environmental Health and Quality
- Upcoming Board Letters
- Legislative Highlights/Program Updates (DEHQ Chiefs/Program Coordinator)

VIII. **ADJOURN** **Scott Snyder**

Next Meeting:
Wednesday, March 18, 2026
8:30 a.m. – 10:00 a.m.
5530 Overland Avenue
2nd Floor, Conference Rooms 241 & 242
San Diego, CA 92123

This meeting is public, and the location is ADA accessible. If you are planning to attend and need special accommodations, please call (858) 505-6794.

Pursuant to Government Code section 54957.5(b), written materials distributed to the Advisory Board in connection with this agenda less than 72 hours before the meeting will be publicly available online at: DEHQ EHQAB Meetings

San Diego County
Air Pollution
Control District

COSD CLERK OF THE BOARD
2026 FEB 12 AM10:29

NOTICE OF ADJOURNMENT

OF THE

SAN DIEGO COUNTY AIR POLLUTION CONTROL DISTRICT HEARING BOARD MEETING

On

THURSDAY, FEBRUARY 19, 2026

The San Diego County Air Pollution Control District Hearing Board meeting scheduled for

Thursday, February 19, 2026, at 9:30 a.m. at
County Of San Diego County Administration Center,
at **1600 Pacific Highway, San Diego, CA 92121,**
Fourth Floor, Room 302
has been adjourned.

The next San Diego County Air Pollution Control District Hearing Board meeting will be

THURSDAY, MARCH 05, 2026, 9:30 a.m.

located at **County of San Diego County Administration Center,**
1600 Pacific Highway, San Diego, CA 92121,
Fourth Floor, Room 402A.

San Diego County Parks Advisory Committee

AGENDA

Friday, February 13, 2026 9:00am – 10:30am

COSD CLERK OF THE BOARD
2026 FEB 13 AM 9:31

In-Person
Parks Administrative Office
5510 Overland Avenue, 2nd Floor (Room 271), San Diego, CA 92123
www.sdparks.org
(858) 966-1300

Join Zoom Meeting
https://sdcounty-ca-gov.zoom.us/j/88573393846
Dial-in: +1 669 4449171
Meeting ID: 885 7339 3846

AGENDA

1. Call to order
2. Remote participation disclosure
3. Opportunity for members of the public to speak
4. Approval of January 9, 2026 Minutes
5. Committee member comments on any item not on today's agenda
6. Department Report
7. Department of Parks and Recreation items
    - CAPRA Re-Accreditation
8. Adjournment

If you would like any ADA assistance to attend or participate in this meeting,
please contact Cynthia Robles at (619) 916-8832 or Cynthia.Robles@sdcounty.ca.gov for arrangements.

COSD CLERK OF THE BOARD
2026 FEB 13 AM9:31

LIVE WELL SAN DIEGO

Behavioral Health Advisory Board
Executive Committee Meeting
Agenda

Date: February 19, 2026
Time: 1:00 PM – 2:15 PM
Zoom: https://sdcounty-ca-gov.zoom.us/j/81224165499?pwd=enjAMg9jG8Q9vrb5TeTFT0MtaUT4ma.1
Meeting ID: 812 2416 5499
Passcode: 155480
Location: Behavioral Health Services (BHS), 3255 Camino del Rio South, San Diego, CA 92108 – La Jolla Room

AGENDA ITEMS

I. Call to Order

II. Approval of Meeting Minutes from January 15, 2026

III. Non-Agenda Public Comment

IV. Chair's Update

V. Discussion Item: Quarterly Report

VI. Review BHAB Planning Calendar

VII. Announcements

VIII. Meeting Adjournment

COSD CLERK OF THE BOARD
2026 FEB 13 PM4:46

COUNTY OF SAN DIEGO
ENVIRONMENTAL HEALTH AND QUALITY ADVISORY BOARD

MEETING AGENDA
Wednesday, February 18, 2026
8:30 a.m. – 10:00 a.m.

5530 Overland Avenue
2nd Floor, Conference Rooms 241 & 242
San Diego, CA 92123

Virtual Participation is only for Members of the Public or Board Members with Just Cause or Emergency Circumstances

Click here to join **virtually**:
Join the meeting now
Meeting ID: 238 195 037 777
Passcode: LP3pk9

Dial in by **phone**
+1 619-343-2539, United States, San Diego
Phone conference ID: 589 695 265#

CANCELLED Due to Lack of Quorum

ORDER OF BUSINESS

I. **CALL TO ORDER** — **Scott Snyder**

II. **STATEMENT (JUST CAUSE) AND/OR CONSIDERATION OF A REQUEST TO PARTICIPATE REMOTELY (EMERGENCY CIRCUMSTANCES) BY A BOARD MEMBER – ACTION ITEM**

III. **NON-AGENDA PUBLIC COMMENT** — **Scott Snyder**
Members of the public may speak on any topic that is not specific to any agenda item. If a member of the public wishes to speak on a specific Agenda item, there will be a section that allows for public comments on Agenda items after staff presentations.

IV. **APPROVAL OF MINUTES – ACTION ITEM** — **Scott Snyder**
- January 21, 2025

V. **SENATE BILL 707 (SB 707) REQUEST FOR BOARD OF SUPERVISORS FINDINGS TO AUTHORIZE TELECONFERENCING – ACTION ITEM** — **Scott Snyder**
Amy Harbert, Director of Environmental Health and Quality

VI. PROGRAM INNOVATIONS – INFORMATIONAL ITEM
Joann Lee, Chief of Operations, Food Water Housing Division (FWHD)
Zoraida Moreno, Chief of Operations, Hazardous Materials Division (HMD)
Saran Grewal, Chief of Operations, Community Health Division (CHD)

VII. UPDATES FROM DEHQ EXECUTIVE OFFICE – INFORMATIONAL ITEM
Amy Harbert, Director of Environmental Health and Quality

- Upcoming Board Letters
- Legislative Highlights/Program Updates (DEHQ Chiefs/Program Coordinator)

VIII. ADJOURN **Scott Snyder**

Next Meeting:
Wednesday, March 18, 2026
8:30 a.m. – 10:00 a.m.
5530 Overland Avenue
2nd Floor, Conference Rooms 241 & 242
San Diego, CA 92123

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Pursuant to Government Code section 54957.5(b), written materials distributed to the Advisory Board in connection with this agenda less than 72 hours before the meeting will be publicly available online at: DEHQ EHQAB Meetings

CANCELED Due to Lack of Quorum

COSD CLERK OF THE BOARD
2026 FEB 17 AM 11:28

COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY
SAN DIEGO MILITARY AND VETERANS ADVISORY COUNCIL MEETING

MEETING NOTICE: In Person
North Central Live Well Center
5055 Ruffin Road, 2nd Floor Conference Room, San Diego CA 92123
Phone (858) 694-3222

Public Video Viewing/Comment Option:

https://sdcounty-ca-gov.zoom.us/j/89200141326

February 19, 2026
1:00 p.m. to 3:00 p.m.

AGENDA

1:00 - 1:01 1. Call to Order

1:01 - 1:02 2. Pledge of Allegiance

1:02 - 1:03 3. Roll Call

1:03 - 1:05 4. **Action Item:** Approval of December 18, 2025, Meeting Minutes

PUBLIC COMMENTS

1:05 - 1:15 5. Guidelines for Public Comment on Items not listed on the agenda:

- Members of the public may request to speak about any issue within the purview of the Board.
- Each speaker will be limited to three (3) minutes.
- Board members may not discuss or take action on issues raised during public comment unless the issue is listed in this Agenda.

PRESENTATIONS/DISCUSSION ITEMS

1:15 – 1:25 6. **Discussion Item:** New Community Connections: SDMVAC Council Members share community events they had recently attended, All San Diego Military and Veterans Advisory Council Members

1:25 – 1:35 7. **Discussion Item**: Nomination and Election of Vice Chair; Chair Jude Litzenberger

1:35 – 1:45 8. **Discussion Item:** Work Group updates, All San Diego Military and Veterans Advisory Council Members

1:45 – 1:55 9. **Discussion Item:** Brown Act Update (SB 707); Ray Flores, Military and Veterans Affairs Officer

1:55 – 2:25	10.	**Presentation Item:** Feeding San Diego, Robert Kamensky, Chief Executive Office of Feeding San Deigo
2:25 – 3:00	11.	**Discussion Item:** Suggested topic for future meetings: All San Diego Military and Veterans Advisory Council Members

ADJOURNMENT/ NEXT MEETING

The next regular meeting will be held on April 16, 2026, 1:00 – 3:00 pm, at 5055 Ruffin Road, 2nd Floor Conference Room, San Diego, CA 92123.

ASSISTANCE FOR THE DISABLED:
Agendas and records are available in alternative formats upon request. Contact the San Diego Military and Veterans Advisory Council Meeting staff contact at (858) 694-3222 with questions or to request a disability-related accommodation. To the extent reasonably possible, requests for accommodation or assistance should be submitted at least 24 hours in advance of the meeting so that arrangements may be made. Additional information can be found on the San Diego Military and Veterans Advisory Council (SDMVAC) website:
https://www.sandiegocounty.gov/content/sdc/hhsa/programs/ssp/veterans_advisory_council.html

COSD CLERK OF THE BOARD
2026 FEB 18 AM9:54

we are born learning *let's begin*

First 5 San Diego

FIRST 5 COMMISSION OF SAN DIEGO

The Commission's vision is that all children ages 0 through 5, are safe, healthy, actively learning, and embraced by loving families and supportive communities.

February 24, 2026
12:00 pm – 2:00 pm

County Administration Center, 1600 Pacific Highway, San Diego, CA 92101
Room 302

AGENDA

ITEM	SUBJECT	PRESENTER(S)
A	**Welcome and Roll Call**	**Executive Director Arguilez**
B Action	**Approval of the Minutes of the Meeting of the First 5 Commission of San Diego – November 12, 2025** Supporting Document	**Chair Lawson-Remer**
C	**Opportunity for Public Comment** Items not on the Agenda – Limit three minutes per speaker. (*Request to Speak* slips for Public Comment or any other item on the agenda must be submitted to Commission staff prior to the meeting being called to order). E-Comments may be submitted prior to the meeting. Must be received prior to the posting of the agenda.	**Chair Lawson-Remer**
D	**Commissioner Recusal Reminder** All Commissioners are reminded to recuse themselves from voting on any agenda item that has a real or perceived conflict of interest.	**Chair Lawson-Remer**
E Action	**Consent Calendar** The Commission will vote on any action items not pulled for discussion by Commissioners or members of the public. Item(s) available for the Consent Calendar is/are: **Not Applicable**	**Chair Lawson-Remer**

we are born learning
let's begin

First 5 San Diego

1 **Action**	**Annual Appointment of Commission Officers** Supporting Document The Chair is asked to approve nominations for Vice-Chair and Secretary for calendar year 2026.	**Chair Lawson-Remer**
2 **Information**	**Finance Committee Report** Supporting Documents The Balance Sheet as of December 31, 2025 will be presented, as well as the 2nd Quarter Budget Projection for FY 25-26.	**Finance Committee Chair Macedo**
3 **Presentation**	**Program Updates FY 25-26** Supporting Document The Commission will receive program updates for FY 25-26 related to the recent funding reductions and impact on services.	**Executive Director Arguilez**
4 **Discussion**	**Strategic Planning Implementation Update** Supporting Documents The Commission will receive an update on the implementation plan development activities.	**Executive Director Arguilez & Commissioner Alvarez**
5 **Information**	**Executive Director Report** Supporting Documents This is a standing agenda item report from the Executive Director.	**Executive Director Arguilez**
6	**Future Agenda Items** • Annual Operating Budget for FY 25-26 • 5-year Financial Spending Plan FY 25-30 • Contract Extension Approvals for FY 26-27 • Strategic Plan FY 25-30 Annual Review • Behavioral Health Services Act Update • Sunset Review of Commission Policies	**Chair Lawson-Remer**

If you are planning to attend and need special accommodations, please contact Karen Hays at (619) 310-7132 at least three days in advance of the meeting.

Pursuant to Government Code section 54957.5, written materials distributed to the Commission in connection with this agenda less than 72 hours before the meeting will be made available to the public at 9655 Granite Ridge Drive, Suite 120, San Diego, CA 92123

The next Commission meeting will be on April 16th, 2026.

Copies of the Commission meeting agenda are provided at all meetings. Support and background documents for the agenda items are available on the Commission's website.

COSD CLERK OF THE BOARD
2026 FEB 19 PM2:22

Advisory Council for Aging & Independence Services

March 9, 2026 | 12:00 p.m.

5560 Overland Ave, Joaquin Anguera Room, 3rd Floor

Virtual Participation

Call in: 1 (619) 343-2539

Meeting ID (access code): 224 849 240 117

Passcode: eq7c5wR2

Click here to Join Teams Meeting

AGENDA – DRAFT

*(attachment)

1. **Call to Order:** Susan Mallett, Chair
   a. Welcome & Pledge of Allegiance
   b. Guest/Member Introductions
   c. Confirmation of Quorum (quorum = 13)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business**
   a. Public Comment/Announcements: Members or Non-members
   b. Approval of February 9, 2026, Meeting Minutes (Action)*

4. **AIS Director's Items** (Possible action)
   a. AIS Director's Update
   b. Legislative Update
      i. SB 707 - Brown Act Update

5. **Guest Speaker(s)**
   a. Public Administrator/Public Guardian

6. **Executive & Membership Subcommittee Report/Other Business** (Possible action)
   a. Chair's Report: Susan Mallett, Chair
   b. Membership Report: Jacqueline Simon, Secretary
   c. Board of Supervisors Annual Visits (Dates posted as confirmed):

i.	District #1: Aguirre	[Vacant/Vacant]	2/12/2026
ii.	District #2: Anderson	[Phillips/Nocon]	2/26/2025
iii.	District #3: Lawson-Remer	[King/Colburn-Hargis]	1/28/2026
iv.	District #4: Montgomery Steppe	[Bishop/Milroy]	10/11/2024
v.	District #5: Desmond	[Vacant/Vacant]	

7. **Ancillary Subcommittee Oral Reports** (Possible action)
   a. LTC Ombudsman/Facilities (met XX/XX/XX): Elaine Lewis, Chair
   b. Healthy Aging (met XX/XX/XX): Wanda Smith, Chair
   c. Affordability in Aging (met XX/XX/XX): David Milroy, Chair
   d. Nutrition (met XX/XX/XX): Shirley King, Chair

8. **Other Announcements**

9. **Adjournment & Next Meetings:**
   Meetings are held at 5560 Overland Ave., Ste. 310, San Diego, 92123
   Virtual meeting details are included on agendas at www.sandiegocounty.gov/AISAdvisoryCouncil

   Council Meeting: April 13, 2026, 12 noon

   Future Subcommittee Meetings:

➢ Healthy Aging:	XX/XX/XX	2:15 p.m.
➢ Executive & Membership:	XX/XX/XX	9:30 a.m.
➢ Nutrition:	XX/XX/XX	1:00 p.m.
➢ Affordability in Aging:	XX/XX/XX	10:30 a.m.
➢ LTC Ombudsman/Facilities:	XX/XX/XX	10:30 a.m.

This meeting is public, and the location is ADA accessible. If you are planning to attend and need special accommodations, please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

COSD CLERK OF THE BOARD
2026 FEB 19 PM2:22

Advisory Council for Aging & Independence Services

EXECUTIVE & MEMBERSHIP SUBCOMMITTEE

February 24, 2026 | 9:30 a.m.

5560 Overland Ave, John Gaffaney Conference Room, 3rd Floor

Virtual Participation
Call in: 1 (619) 343-2539
Meeting ID: 248 050 530 608
Passcode: ZL6HF7T3
Click to **Join Teams Meeting**

AGENDA

*(attachment)

1. **Call to Order & Attendance:** Susan Mallett, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of Quorum (Quorum = 3)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstance) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business**
   a. Public Comment/Announcements: Members or non-members
   b. Approval of January 28, 2026, Meeting Minutes (Action)*

4. **Membership Business** (Possible Action)
   a. Current Status – 5 vacancies
   b. Resignations
   c. Applicants
      i. Application Log*
      ii. Application Review*
      iii. Interviews
   d. Interested Parties
   e. Vacancy Log*
   f. Actions
      i. Recommendation to seat applicant(s)
      ii. Actions regarding term expiration(s)
      iii. Assign seat(s) for proposed member(s)
   g. Membership
      i. Attendance: Monitor/Review Attendance Log*
      ii. Ethics Training: 6 upcoming; 1 overdue; 1 new member pending

5. **Executive Business**
   a. Monthly Presentations [see Annual Calendar]* (Possible Action)
   b. Standing Subcommittee Status and Appointments (Possible Action)
   c. Ancillary Subcommittee Status and Appointments (Possible Action)

d. Auxiliary Subcommittee Status and Appointments (Possible Action)
e. Ad Hoc Subcommittee Status and Appointments (Possible Action)

6. **Build March 9th Council Meeting Agenda** (Action)*

7. **Next Meeting:** TBD

8. **Adjournment**

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COSD CLERK OF THE BOARD
2026 FEB 19 PM4:40

Citizen Advisory Committee Meeting Agenda

Time: Thursday, February 26, 2026, from 2:00 p.m. to 4:00 p.m.
Location: City of Chula Vista Civic Center, Building C, Training Rooms 111/112
276 Fourth Avenue, Chula Vista, CA 91910

Call to Order: CAC Chair

Public Comments

Approval of Minutes: September 25, 2025 (*Action*)

Agenda Items

1. Approval of 2026 Meeting Dates (*County*) (*Action*)
2. CAC Letter of Support for OVRP Connections and Restoration Plan Update (*CAC Chair*)
3. Caltrans Bridge Update (*Caltrans*)
4. Otay Lakes County Park Overview (*County*)

Ranger Report

1. Western OVRP (*City of San Diego*)
2. Eastern OVRP (*County of San Diego*)

Chair Comments

Vice Chair Comments

Subcommittee Reports and Open Discussion

1. Adjacent Development Review Subcommittee
2. Trails Subcommittee
3. Community Outreach and Youth Involvement Subcommittee
4. Economic/Habitat Restoration Subcommittee
5. Ad-hoc Committees

Adjournment

Please sign in prior to the meeting on attendance lists provided.
Next CAC Meeting: TBD, 2026

If you would like any ADA assistance to attend or participate in this meeting, please contact Harold Phelps at (619) 409-5472 or hphelps@chulavistaca.gov for arrangements.

COSD CLERK OF THE BOARD
2026 FEB 20 AM 9:22

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First 5 San Diego

FIRST 5 COMMISSION OF SAN DIEGO

The Commission's vision is that all children ages 0 through 5, are safe, healthy, actively learning, and embraced by loving families and supportive communities.

February 24, 2026
12:00 pm – 2:00 pm

County Administration Center, 1600 Pacific Highway, San Diego, CA 92101
Room 302

AGENDA

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let's begin

First 5 San Diego

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Pursuant to Government Code section 54957.5, written materials distributed to the Commission in connection with this agenda less than 72 hours before the meeting will be made available to the public at 9655 Granite Ridge Drive, Suite 120, San Diego, CA 92123

The next Commission meeting will be on April 16th, 2026.

Copies of the Commission meeting agenda are provided at all meetings. Support and background documents for the agenda items are available on the Commission's website.

C	**Non-Agenda eComments Received** The attached are public eComments received by the Commission prior to the 72 hours of posting of the agenda.	**Chair Lawson-Remer**

1 **Action**	**Annual Appointment of Commission Officers** Supporting Document **Overview:** The Chair is asked to approve the nominations for Vice-Chair and Secretary for calendar year 2026. In Section 7 of the Commission By-Laws, it states that the representative of the Board of Supervisors serving on the Commission shall also serve as the Chair of the Commission Section 7 also requires the Commission to elect a Vice-Chair and Secretary from its membership. The By-Laws state that the officers shall be nominated by the Commission Chair and shall be selected at the first meeting of the calendar year. A copy of the Commission's By-Laws is provided in the supporting materials for this item. **Staff Recommendations:** 1) Accept Chair Lawson-Remer's nomination for the Vice-Chair of the Commission for the 2026 calendar year. 2) Accept Chair Lawson-Remer's nomination for the Secretary of the Commission for the 2026 calendar year. **Fiscal Impact:** None. **Attachment:** 1) Item 1-1 Commission By-Laws	**Executive Director Arguilez**

2 **Information**	**Finance Committee Report** Supporting Documents This is a standing agenda item report from the Finance Committee. **Overview:** The Finance Committee met on January 14, 2026. This item updates the Commission on its financial status as of December 31, 2025. The 2nd Quarter Fund Balance Projection for Fiscal Year 25– 26 will also be reported. **Staff Recommendation:** None. **Fiscal Impact:** None. **Attachments:** 1) Item 2-1 Balance Sheet as of December 31, 2025 2) Item 2-2 Quarter 2 Fund Balance Projection FY 25-26	**Finance Committee Chair Macedo**

3 **Presentation**	**Program Updates for FY 25-26** **Overview:** The Commission will receive an update on program impacts related to funding reductions that occurred for the current fiscal year. All First 5 programs have been impacted by funding reductions that have occurred over the years. The presentation will include impacts to the following programs: 1. Healthy Development Services 2. KidStart Center 3. Oral Health Initiative 4. First 5 First Steps Home Visiting Program 5. Learn Well Initiative The goal of this presentation is to inform the Commission on the current state of programming. **Staff Recommendation:** None. **Fiscal Impact:** None. **Attachments:** 1) Item 3-1 Program Updates FY 25-26 PowerPoint Presentation	**Executive Director Arguilez**

4 **Information**	**Strategic Planning Implementation Update** **Overview:** The Commission will receive an update on the implementation plan development and community meeting that was hosted on January 16, 2026. The purpose of the development of the implementation is key to strategic planning efforts. Strategic planning must be followed by implementation planning, aka "action planning," to identify the actions required to fulfill new goals and strategies. Implementation planning is the process through which "plans on paper" come to life through creating a "step-by-step" guide to advance goals and strategies to achieve our stated vision for those we serve. Staff and community workgroup members came together to discuss the development of the implementation plan that will guide staff on achieving the goals and strategies as outlined in the Strategic Plan. Over the course of a series of meetings, workgroup members will support identifying key action steps to support staff in achieving the plan priorities. The completion date for this effort is June 2026. **Staff Recommendation:** None. **Fiscal Impact:** None. **Attachments:** 1) Item 4-1 Workgroup Representatives 2) Item 4-2 Implementation Planning Guide	**Executive Director Arguilez & Commissioner Alvarez**

5 **Information**	**Executive Director Report** Supporting Documents **Overview:** The Commission will be given an update on the activities of the First 5 Commission. A written status report of Commission activities is provided. **Staff Recommendation:** None. **Fiscal Impact:** None. **Attachments:** 1) Item 5-1 Executive Director Report 2) Item 5-2 OHI Supporting Document 3) Item 5-3 Home Visiting Program Notice of Intent to Award 4) Item 5-4 First 5 Association Policy Priorities 2026	**Executive Director Arguilez**

6	**Future Agenda Items** • Annual Operating Budget for FY 26-27 • 5-year Financial Spending Plan FY 25-30 • Contract Extension Approvals for FY 26-27 • Strategic Plan FY 25-30 Annual Review • Behavioral Health Services Act Update • Sunset Review of Applicable Commission Policies	**Chair Lawson-Remer**

COSD CLERK OF THE BOARD
2026 FEB 20 AM 10:42

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

Chair
Kristine Custodio Suero

Vice Chairs
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
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District 4, Montgomery Steppe
Idara Ojunsaju
(Vacant)

District 5, Desmond
Rohida Khan
Amy Nantkes

Members At-Large
Kelly Jenkins-Pultz
Vernita Gutierrez
Vacant

Chiara Leroy,
Staff Assistant

Heather Murray,
Senior Deputy

AGENDA
Friday, February 27, 2025
Policy Committee Meeting
12:00pm

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION AND REMOTE BROADCAST

The meeting will take place at The San Diego Public Library:
2123 Fenton Parkway, Seminar Room B, San Diego, CA 92108 and is open to the public.

Individuals may also watch and listen to the committee meeting via Zoom by joining on your computer, mobile app or room device:
https://us06web.zoom.us/j/82504713940 Meeting ID: 825 0471 3940

PUBLIC PARKING

Public parking is available in the library parking lot and in the immediate area within the complex.

HOW TO PROVIDE LIVE PUBLIC COMMENT

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Those interested in speaking are encouraged, but are not required, to submit a request to speak prior to the start of the meeting by sending an email to cswg.idarao@gmail.com with your name, email address, and the agenda item you wish to speak on or if you want to comment on item(s) not on the agenda.

DISABLED ACCESS TO MEETING

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WRITINGS DISTRIBUTED TO THE COMMITTEE

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Welcome – Call to Order

1. Commissioner Roll Call
2. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)

Old Business

3. CEDAW report and updates – Commissioner Nantkes (Discussion/Informational)
4. Paid Family Leave report and updates – Commissioner Ogunsaju (Discussion/Informational)

New Business

5. Update on possible PFLA report for the "Sandwich generation" (Discussion/Informational)
6. Committee member announcements (Discussion/Informational)

Adjourn

7. There being no further business, this meeting is closed at _____PM.

NOTE: The Commission on the Status of Women and Girls jurisdiction is established by action of the Board of Supervisors as follows: The Board of Supervisors of the County of San Diego declares that it is the policy of the County to take action to identify needs and problems of women in the County that are affected by public policy decisions; and furthermore, to eliminate the practice of discrimination and prejudice on the basis of sex within the County. In order to promote this policy and to provide an open forum for discussion and action, there is hereby established a San Diego County Commission on the Status of Women in the Chief Administrative Office. County Code of Administrative Ordinances, Section 85.

Mailing Address: 1600 Pacific Highway, Room 201, San Diego, CA 92101-2942
Website: Commission on the Status of Women and Girls
Email: CSWG@sdcounty.ca.gov
Phone: (619) 531-5137

COSD CLERK OF THE BOARD
2026 FEB 24 PM1:01

ADVISORY COUNCIL MEETING
CSA 128
March 3, 2026
6:30 p.m.
Spring Valley Teen Center
Agenda

I. Call to order and introductions — Rolland Slade

II. Remote Participation Disclosure

III. Presentations/Public Comment:

All comments will be limited to items not on the agenda, with a three-minute limit.

IV. Review of the minutes of the previous meeting.

V. Parks and Recreation Staff Reports:

Kelly Daniels, Joseph Diehl, Kellie Spurgeon, Helena Villegas and Jakayla Daniels

VI. PLDO monthly update:

VII. Old Business – Fence at Rock House/Bancroft Ranch House, Lighting at Lamar park

VIII. New Business

IX. Announcements

X. Adjournment — Rolland Slade

Microsoft Teams meeting
Join: https://teams.microsoft.com/meet/24769104180159?p=MiXisH1UXjPmQGLY60
Meeting ID: 247 691 041 801 59
Passcode: Kg3Pp3bt

Need help? | System reference
Dial in by phone
+1 619-343-2539,,481013979# United States, San Diego
Find a local number
Phone conference ID: 481 013 979#
For organizers: Meeting options | Reset dial-in PIN

San Diego County
Air Pollution
Control District

COSD CLERK OF THE BOARD
2026 FEB 27 AM9:38

NOTICE OF ADJOURNMENT

OF THE

SAN DIEGO COUNTY AIR POLLUTION CONTROL DISTRICT HEARING BOARD MEETING

On

THURSDAY, MARCH 05, 2026

The San Diego County Air Pollution Control District Hearing Board meeting scheduled for

Thursday, March 05, 2026, at 9:30 a.m. at
County Of San Diego County Administration Center,
at **1600 Pacific Highway, San Diego, CA 92121,**
Fourth Floor, Room 302
has been adjourned.

The next San Diego County Air Pollution Control District Hearing Board meeting will be

THURSDAY, MARCH 19, 2026, 9:30 a.m.

located at **County of San Diego County Administration Center,**
1600 Pacific Highway, San Diego, CA 92121,
Fourth Floor, Room 402A.

Advisory Council for Aging & Independence Services
NUTRITION SUBCOMMITTEE
March 4, 2026 | 1:00 PM

COSD BOARD OF SUPERVISORS
2026 FEB 27 PM4:07

5560 Overland Ave, 3rd Floor
John Gaffaney Conference Room
San Diego, CA 92123

Virtual Participation
Meeting ID: 896 0847 3221
Passcode: 035415

Click here to Join Zoom Meeting

AGENDA *Attachment

1. **Call to Order:** Shirley King, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of quorum (quorum = 3)

2. **Statement (Just Cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business:**
   a. Public Comment/Announcements: Members or non-members
   b. Approval of February 4, 2026, Meeting Minutes (Action)*

4. **General Discussion:**
   a. Review survey results of the fall prevention placemats from the 6 dining sites.
   b. Confer with Carolyn Kendle, MPH, Community Health Promotion Specialist, AIS, Health Promotion about the potential avenues to create additional placemats with nutrition-related topics.

5. **Next Meeting:** April 8, 2026, at 1:00 PM

6. **Adjournment**

This meeting is public, and the location is ADA accessible.
If you are planning to attend and need special accommodations,
please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

COSD CLERK OF THE BOARD
2026 FEB 27 PM4:09

Behavioral Health Advisory Board (BHAB) Meeting
Thursday, March 5, 2026, 2:30 p.m. – 5:00 p.m.
County Administration Building – Room 302
1600 Pacific Highway San Diego, CA 92101
Zoom meeting number: 893 8656 4768; Meeting password: 262740

I. **Call to Order**

II. **Consent Calendar**
Item listed under this section are considered to be routine or informational, allowing the board to adopt these items by general consent without debate and will be acted upon with one motion. There will be no separate discussion of this item unless a BHAB member so requests, in which event, the item will be considered separately on the general meeting agenda. Removed items may be taken up either immediately after the consent agenda or placed later the agenda at the discretion of the Chair.

1. APPROVAL OF THE MEETING MINUTES FROM FEBRUARY 5, 2026
2. BEHAVIORAL HEALTH SERVICES TRANSFORMATION BOARD LETTER DRAFT
3. ADMINISTRATIVE SERVICES ORGANIZATION (ASO) CONTRACT EXTENSION BOARD LETTER DRAFT

III. **Non-Agenda Public Comments** *(2-min per speaker)*

IV. **Presentation and Action Item: Youth Optimal Care Pathways (OCP) Framework Board Letter Draft**
Dr. Nicole Esposito, MD, Clinical Director & Chief Population Health Officer, Behavioral Health Services (BHS)
Yael Koenig, LCSW, Deputy Director, Programs & Services, BHS

V. **Discussion Item: BHAB Ad Hoc Subcommittees Sunsetting Report Out**
Julie Hayden, Member-at-Large, BHAB
Robin Sales, Member-at-Large, BHAB

VI. **Presentation Item: Lanterman-Petris-Short (LPS) Act Overview**
Raquel Young, Supervisor Deputy County Counsel, County Counsel

VII. **Action Item: BHAB Quarterly Report Q1**
Amanda Berry, Chair, BHAB

VIII. **Director's Report**
Nadia Privara, Director, BHS

Brown Act Procedure: As required by California Government Code 54950 et seq. (Ralph M. Brown Act), a copy of the packet of information that was mailed to Behavioral Health Advisory Board (BHAB) members at the point of posting of this agenda has been placed at the reception desk at 3255 Camino Del Rio South, San Diego, CA 92108, for public inspection, and is available at the site of the meeting for public inspection. Members of the public wanting their own copy of the advance materials may request them under Government Code 6250 et seq. (Public Records Act) and receive them on payment of copying charges of $0.20/page, and actual mailing charges, if mailing of the material is requested. If you are planning to attend and need special accommodations, you must call (619) 563-2700, at least 72 hours in advance of the meeting.

IX. Chair's Report
Amanda Berry, Chair, BHAB

X. Advisory Board Updates: Healthy San Diego, Health Services Advisory Board, and Other State and Local Board
Amanda Berry, Chair, BHAB

XI. Announcements

XII. Meeting Adjournment

Note: The next BHAB meeting will be April 2, 2026.

Brown Act Procedure: *As required by California Government Code 54950 et seq. (Ralph M. Brown Act), a copy of the packet of information that was mailed to Behavioral Health Advisory Board (BHAB) members at the point of posting of this agenda has been placed at the reception desk at 3255 Camino Del Rio South, San Diego, CA 92108, for public inspection, and is available at the site of the meeting for public inspection. Members of the public wanting their own copy of the advance materials may request them under Government Code 6250 et seq. (Public Records Act) and receive them on payment of copying charges of $0.20/page, and actual mailing charges, if mailing of the material is requested. If you are planning to attend and need special accommodations, you must call (619) 563-2700, at least 72 hours in advance of the meeting.*

COSD CLERK OF THE BOARD
2026 MAR 2 PM1:00

Chair
Kristine Custodio Suero

Vice Chair
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
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District 4, Montgomery Steppe
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Vernita Gutierrez
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Staff Assistant

Miranda Hart,
Deputy County Counsel

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

AGENDA
March 6, 2026

Civic Engagement Committee Meeting
1:15PM

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION

The meeting will take place at the County Administration Center:
1600 Pacific Highway, Room 302, San Diego, CA 92101 and is open to the public.

PUBLIC PARKING

There is 3-hour free parking is available in the underground parking garage located on Ash Street (south side of the building). Be sure to park in a public parking space to avoid citation.

HOW TO PROVIDE LIVE PUBLIC COMMENT

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Welcome – Call to Order

1. Commissioner Roll Call
2. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)

Old Business

3. Outreach to City of San Diego Office of Child and Youth Success and planned forum in June. (Discussion)
4. Outreach to youth serving organizations, such as the Girl Scouts. (Discussion/Action
5. Review of speakers for upcoming regular CSWG meetings. (Discussion/Action)
6. Review of CSWG engagement with the Women's Bureau on gender-based violence and harassment issues and discussion of forming an ad-hoc GBVH committee in San Diego. (Discussion/Action)

New Business

7. New outreach for speakers for remainder of CSWG meetings.

Adjourn

8. There be no further business, this meeting is closed at ____PM.

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Mailing Address: 1600 Pacific Highway, Room 352, San Diego, CA 92101-2942
Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 531-5505

COSD CLERK OF THE BOARD
2026 MAR 2 PM1:00

Chair
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Vice Chair
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Deputy County Counsel

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

AGENDA
March 6, 2026

Governance Committee Meeting
1:15PM

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Old Business

3. Discussion on SOP
4. Role of Commissioners
5. Role of County

New Business

6. Finalizing the SOP doc to be submitted to the Commission for approval
7. Governance committee to dissolve and become part of Policy Committee

Adjourn

8. There be no further business, this meeting is closed at ____PM.

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Website: www.sdstatusofwomenandgirls.org
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COSD CLERK OF THE BOARD
2026 MAR 3 PM4:26

Chair
Kristine Custodio Suero

Vice Chair
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
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Chiara Leroy,
Staff Assistant

Heather Murray,
Senior Deputy
County Counsel

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

AGENDA
March 6, 2026
Regular Meeting

12:00 PM

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION AND REMOTE BROADCAST

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Join on your computer, mobile app or room device
Join the meeting now
Meeting ID: 255 875 781 434 3
Passcode: sV7YK7h5

PUBLIC PARKING

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Welcome – Call to Order

1. Commissioner Roll Call
2. Approve Minutes for the February 6, 2026 Regular Meeting
3. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)
4. Guest Speaker: Melissa Jones, Women's Museum of California
5. Committee Reports:
   a. Civic Engagement: Vice Chair, Kelly Jenkins-Pultz (oral)
   b. Governance: Vice Chair, Rohida Kahn (oral)
   c. Policy: Vice Chair, Idara Ogunsaju (oral)
   d. Executive: Chair, Kristine Custodio Suero (oral) – Attachment #1
      - February 11, 2026 Meeting
      - March 13, 2026 Meeting
6. OERJ Presentation & Updates [INFORMATIONAL/DISCUSSION/ACTION ITEM]

Old Business

7. Vacancies & Appointments
   a. Vacancies - Districts 2 (Anderson) & 4 (Montgomery Steppe) [INFORMATIONAL/DISCUSSION]
   b. Appointments – At-Large Director Amelia Tsering & District 1 (Aguirre) Daniela Perez
8. Update on the status of County staff's drafting/submission of the board letter requesting approval of CSWG Bylaws revisions [INFORMATIONAL]
9. Further Debrief and updates on Status regarding CEDAW baseline analysis report [DISCUSSION/ACTION ITEM]
10. 2026 U.N. Conference on the Commission on the Status of Women [INFORMATIONAL]

11. Initiative Updates and Liaison Reports [INFORMATIONAL/DISCUSSION]
    a. CEDAW Advisor: Chair Emeritus, Parisa Ijadi-Maghsoodi
    b. National Association of Commissions for Women (NACW): Vice Chair Kelly Jenkins-Pultz
    c. Women's Hall of Fame: Vice Chair Kelly Jenkins-Pultz

New Business

12. Annual Report for Board of Supervisors regarding Status Updates, Discussion and Submission [INFORMATIONAL/DISCUSSION/ACTION ITEM] – Attachment 2
13. CSWG Bylaw Revisions [VOTING ITEM] – Attachment 3 and 4
14. Triton Consulting Group – Interest in Paid Family Leave Research Project [INFORMATIONAL/DISCUSSION/ACTION/VOTING ITEM] – Attachment 5
15. Standard Operating Procedures (SOPs) Updates – [INFORMATIONAL/DISCUSSION]
16. Collaborators/Partners of the Commission – Update on Selection Process & Information Gathering for Upcoming Events/Projects [INFORMATIONAL/DISCUSSION]
    a. Board of Supervisors - 2026 Board of Supervisors Meeting Calendar – Interest & Availability for Attendance by Commissioners in Q1 & Q2 2026 & Recognition of Commission during Women's History Month (March)
        - 3/24/2026 – General Legislative Session (9 am)
        - 4/21/2026 – Annual County Volunteer Recognition Event (9 am) & General Legislative Session (10 am)
        - 5/5/2026 – General Legislative Session (9 am)
        - 5/19/2026 – General Legislative Session (9 am)
        - 6/1/2026 – Budget Hearing: Recommended Budget Presentation & Community Feedback (12 pm)
        - 6/9/2026 – General Legislative Session (9 am)
        - 6/23/2026 – General Legislative Session/Budget Deliberations & Adoption (9 am)
17. Chair/Commissioner Announcements [INFORMATIONAL/DISCUSSION]

Adjourn

18. There being no further business, this meeting is closed at ____PM.

NOTE: The Commission on the Status of Women and Girls jurisdiction is established by action of the Board of Supervisors as follows: The Board of Supervisors of the County of San Diego declares that it is the policy of the County to take action to identify needs and problems of women in the County that are affected by public policy decisions; and furthermore, to eliminate the practice of discrimination and prejudice on the basis of sex within the County. In order to promote this policy and to provide an open forum for discussion and action, there is hereby established a San Diego County Commission on the Status of Women in the Chief Administrative Office. County Code of Administrative Ordinances, Section 85.

Mailing Address:
1600 Pacific Highway, Room 352, San Diego, CA 92101-2942
Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 531-5505

Board of Directors

MICHEL ANDERSON
Chairman

JEFF C. KANE
Vice-Chairman

JOHN TODD
Secretary

SHIRLEY NAKAWATASE
Treasurer

ROB CASTETTER
Director

SAN DIEGO COUNTY CAPITAL ASSET LEASING CORPORATION (SANCAL)

COSD CLERK OF THE BOARD
2026 MAR 4 AM10:22

March 17, 2026

TO: Jeff C. Kane
John Todd
Shirley Nakawatase
Rob Castetter

FROM: Michel Anderson, Chairman

CANCELLATION OF THE MARCH 17, 2026 SANCAL BOARD MEETING

Please be advised that the regular monthly meeting of the San Diego County Capital Asset Leasing Corporation (SANCAL) Board of Directors, scheduled for Tuesday, March 17, 2026, has been cancelled. The next regular scheduled meeting will be on Tuesday, April 21, 2026.

c: Joan Bracci, Chief Financial Officer
Amy Thompson, Deputy Chief Financial Officer
Damien Quinn, Director, Office of Financial Planning
Walter De Lorrell, Chief Deputy County Counsel
Laura Dolan, Sr. Deputy County Counsel
Julie Bjerke, Assistant Auditor and Controller
Judy Ying, Group Finance Director
Samantha Weisman, Debt Finance Manager
Dianson Wong, Debt and Capital Finance Officer
Chris Herrera, Chief Deputy Treasurer
RC Kinzly, Chief Investment Officer
Kevin McManus, Investment Officer
Christine Leydecker, Principal Accountant
Matthew Soto, Associate Accountant

1600 Pacific Highway, Room 166
San Diego, California 92101-2478

COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY
SOCIAL SERVICES ADVISORY BOARD (SSAB)

MEETING NOTICE: In Person
North Central Live Well Center
5055 Ruffin Road, 2nd Floor Conference Room, San Diego CA 92123
Phone (619) 338-2932

Public Video Viewing/Comment Option:
https://sdcounty-ca-gov.zoom.us/j/87082159396

COSD CLERK OF THE BOARD
2026 MAR 4 PM2:42

March 11, 2026
9:30 a.m. to 11:30 a.m.

AGENDA

9:30 - 9:31 1. Call to Order

9:31 - 9:33 2. **Action Item:** Approval of September 10, 2025 Meeting Minutes

PUBLIC COMMENTS

9:33 - 9:40 3. Guidelines for Public Comment on Items not listed on the agenda:

- Members of the public may request to speak about any issue within the purview of the Board
- Each speaker will be limited to three (3) minutes
- Board members may not discuss or take action on issues raised during public comment unless the issue is listed in this Agenda

PRESENTATIONS/DISCUSSION ITEMS

9:40 - 9:50 4. **Action Item:** Nomination and Selection of the 2026 SSAB Chair and Vice Chair

9:50 - 10:15 5. **Discussion Item:** SSAB Member Sharing, Comments, and Topics of Interest: All Social Services Advisory Board Members

10:15 - 10:45 6. **Information Item:** Clear Ordinance : Brenda Vargas-Ramirez, Deputy Director, Self-Sufficiency Services, Health and Human Services Agency (HHSA)

10:45 - 11:30 7. **Information Item:** Update on Public Assistance Programs, Waivers, Enrollment, Service Delivery, Data: Claudia Gurrola, Chief, Self-Sufficiency Services, Health and Human Services Agency (HHSA)

ADJOURNMENT/ NEXT MEETING

Next regular meeting will be held on April 8, 2026 at 5055 Ruffin Road, 2nd Floor Conference Room, San Diego, CA 92123.

ASSISTANCE FOR THE DISABLED:
Agendas and records are available in alternative formats upon request. Contact the Social Services Advisory Board staff contact at 619-338-2932 with questions or to request a disability-related accommodation. To the extent reasonably possible, requests for accommodation or assistance should be submitted at least 24 hours in advance of the meeting so that arrangements may be made. Additional information can be found on the Social Services Advisory board website: https://www.sandiegocounty.gov/content/sdc/hhsa/programs/ssp/social_services_advisory_board.html

COSD CLERK OF THE BOARD
2026 MAR 4 PM3:55

Advisory Council for Aging & Independence Services

March 9, 2026 | 12:00 p.m.

5560 Overland Ave, Joaquin Anguera Room, 3rd Floor

Virtual Participation
Call in: 1 (619) 343-2539
Meeting ID (access code): 224 849 240 117
Passcode: eq7c5wR2
Click here to Join Teams Meeting

AGENDA

*(attachment)

1. **Call to Order:** Susan Mallett, Chair
    a. Welcome & Pledge of Allegiance
    b. Guest/Member Introductions
    c. Confirmation of Quorum (quorum = 13)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business**
    a. Public Comment/Announcements: Members or Non-members
    b. Approval of February 9, 2026, Meeting Minutes (Action)*

4. **AIS Director's Items** (Possible action)
    a. AIS Director's Update
    b. Legislative Update

5. **Executive & Membership Subcommittee Report/Other Business** (Possible action)
    a. Chair's Report: Susan Mallett, Chair
    b. Membership Report: Jacqueline Simon, Secretary
        i. Waive Declaration of Vacancy Requirement – Cristin Whittaker (Action)
    c. Board of Supervisors Annual Visits (Dates posted as confirmed):

i.	District #1: Aguirre	[Vacant/Vacant]	2/12/2026
ii.	District #2: Anderson	[Phillips/Nocon]	2/26/2025
iii.	District #3: Lawson-Remer	[King/Colburn-Hargis]	1/28/2026
iv.	District #4: Montgomery Steppe	[Bishop/Milroy]	10/11/2024
v.	District #5: Desmond	[Vacant/Vacant]	

6. **Guest Speaker**
    a. Public Administrator/Public Guardian Overview
    Jason Scott, Protective Services Program Manager
    Leticia Silva, Human Services Program Manager

7. **Ancillary Subcommittee Oral Reports** (Possible action)
   a. LTC Ombudsman/Facilities (met 03/09/26): Elaine Lewis, Chair
   b. Healthy Aging (met 02/09/26): Wanda Smith, Chair
   c. Affordability in Aging (met 03/09/26): David Milroy, Chair
   d. Nutrition (met 03/04/26): Shirley King, Chair

8. **Other Announcements**

9. **Adjournment & Next Meetings:**
   Meetings are held at 5560 Overland Ave., Ste. 310, San Diego, 92123
   Virtual meeting details are included on agendas at www.sandiegocounty.gov/AISAdvisoryCouncil

   Council Meeting: April 13, 2026, 12 noon

   Future Subcommittee Meetings:

➢ Healthy Aging:	03/09/26	2:15 p.m.
➢ Executive & Membership:	03/24/26	9:30 a.m.
➢ Nutrition:	04/01/26	1:00 p.m.
➢ Affordability in Aging:	04/13/26	10:30 a.m.
➢ LTC Ombudsman/Facilities:	04/13/26	10:30 a.m.

This meeting is public, and the location is ADA accessible. If you are planning to attend and need special accommodations, please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

REVISED

COSD CLERK OF THE BOARD
2026 MAR 5 PM 12:29

Chair
Kristine Custodio Suero

Vice Chair
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
Kristine Custodio Suero

District 4, Montgomery Steppe
Idara Ogunsaju
Vacant

District 5, Desmond
Rohida Khan
Amy Nantkes

Members At-Large
Kelly Jenkins-Plutz
Vernita Gutierrez
Vacant

Chiara Leroy,
Staff Assistant

Heather Murray,
Senior Deputy
County Counsel

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

AGENDA
March 6, 2026
Regular Meeting

12:00 PM

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION AND REMOTE BROADCAST

The meeting will take place at the County Administration Center:
1600 Pacific Highway, Room 302, San Diego, CA 92101 and is open to the public.

Individuals may also watch and listen to the Commission meeting via Microsoft Teams by joining on your computer, mobile app or room device:
Join on your computer, mobile app or room device
Join the meeting now
Meeting ID: 255 875 781 434 3
Passcode: sV7YK7h5

PUBLIC PARKING

There is 3-hour free parking is available in the underground parking garage located on Ash Street (south side of the building). Be sure to park in a public parking space to avoid citation.

HOW TO PROVIDE LIVE PUBLIC COMMENT

Individuals who wish to address the Commission and provide live public comment may do so at the designated time for public comment during the during the meeting at the location above or by using Microsoft Teams videoconference or call-in option listed above to access the meeting.

Those interested in speaking are encouraged, but are not required, to submit a request to speak prior to the start of the meeting by sending an email to CSWG@sdcounty.ca.gov with your name, email address, and the agenda item you wish to speak on or if you want to comment on item(s) not on the agenda. You may also submit your request by calling (619) 531-5505.

DISABLED ACCESS TO MEETING

A request for a disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting. Any such request must be made by sending an email to CSWG@sdcounty.ca.gov or by calling (619) 531-5505 at least 24 hours before the meeting.

WRITINGS DISTRIBUTED TO THE COMMITTEE

Pursuant to Government Code 54957.5, written materials distributed to the Commission in connection with this agenda less than 72 hours before the meeting will be available to the public at the Office of the Clerk of the Board of Supervisors at the County Administration Center, 1600 Pacific Highway, Room 402, San Diego CA 92101. Please submit requests to the coordinator at: CSWG@sdcounty.ca.gov or (619) 531-5505.

Welcome – Call to Order

1. Commissioner Roll Call
2. Approve Minutes for the February 6, 2026 Regular Meeting
3. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)
4. Guest Speaker: Melissa Jones, Women's Museum of California
5. Committee Reports:
   a. Civic Engagement: Vice Chair, Kelly Jenkins-Pultz (oral)
   b. Governance: Vice Chair, Rohida Kahn (oral)
   c. Policy: Vice Chair, Idara Ogunsaju (oral)
   d. Executive: Chair, Kristine Custodio Suero (oral) – Attachment #1
      - February 11, 2026 Meeting
      - March 13, 2026 Meeting
6. OERJ Presentation & Updates [INFORMATIONAL/DISCUSSION/ACTION ITEM]

Old Business

7. Vacancies & Appointments
   a. Vacancies - Districts 2 (Anderson) & 4 (Montgomery Steppe) [INFORMATIONAL/DISCUSSION]
   b. Appointments – At-Large Director Amelia Tsering & District 1 (Aguirre) Daniela Perez
8. Update on the status of County staff's drafting/submission of the board letter requesting approval of CSWG Bylaws revisions [INFORMATIONAL]
9. Further Debrief and updates on Status regarding CEDAW baseline analysis report [DISCUSSION/ACTION ITEM]
10. 2026 U.N. Conference on the Commission on the Status of Women [INFORMATIONAL]

11. Initiative Updates and Liaison Reports [INFORMATIONAL/DISCUSSION]
    a. CEDAW Advisor: Chair Emeritus, Parisa Ijadi-Maghsoodi
    b. National Association of Commissions for Women (NACW): Vice Chair Kelly Jenkins-Pultz
    c. Women's Hall of Fame: Vice Chair Kelly Jenkins-Pultz

New Business

12. Annual Report for Board of Supervisors regarding Status Updates, Discussion and Submission [INFORMATIONAL/DISCUSSION/ACTION ITEM] – Attachment 2
13. CSWG Bylaw Revisions [VOTING ITEM] – Attachment 3 REVISED and 4 REVISED
14. Triton Consulting Group – Interest in Paid Family Leave Research Project [INFORMATIONAL/DISCUSSION/ACTION/VOTING ITEM] – Attachment 5
15. Standard Operating Procedures (SOPs) Updates – [INFORMATIONAL/DISCUSSION]
16. Collaborators/Partners of the Commission – Update on Selection Process & Information Gathering for Upcoming Events/Projects [INFORMATIONAL/DISCUSSION]
    a. Board of Supervisors - 2026 Board of Supervisors Meeting Calendar – Interest & Availability for Attendance by Commissioners in Q1 & Q2 2026 & Recognition of Commission during Women's History Month (March)
        - 3/24/2026 – General Legislative Session (9 am)
        - 4/21/2026 – Annual County Volunteer Recognition Event (9 am) & General Legislative Session (10 am)
        - 5/5/2026 – General Legislative Session (9 am)
        - 5/19/2026 – General Legislative Session (9 am)
        - 6/1/2026 – Budget Hearing: Recommended Budget Presentation & Community Feedback (12 pm)
        - 6/9/2026 – General Legislative Session (9 am)
        - 6/23/2026 – General Legislative Session/Budget Deliberations & Adoption (9 am)
17. Chair/Commissioner Announcements [INFORMATIONAL/DISCUSSION]

Adjourn

18. There being no further business, this meeting is closed at ____PM.

NOTE: The Commission on the Status of Women and Girls jurisdiction is established by action of the Board of Supervisors as follows: The Board of Supervisors of the County of San Diego declares that it is the policy of the County to take action to identify needs and problems of women in the County that are affected by public policy decisions; and furthermore, to eliminate the practice of discrimination and prejudice on the basis of sex within the County. In order to promote this policy and to provide an open forum for discussion and action, there is hereby established a San Diego County Commission on the Status of Women in the Chief Administrative Office. County Code of Administrative Ordinances, Section 85.

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Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 531-5505

COSD CLERK OF THE BOARD
2026 MAR 5 PM1:37

San Diego County
Air Pollution
Control District

APCD Planning and Policy Committee
Anne Marie Birkbeck-Garcia
John Duncan
Judy Fitzgerald
Laura Koval
Paula Stigler Granados

APCD PLANNING AND POLICY COMMITTEE
AGENDA
THURSDAY, MARCH 12, 2026, AT 2:00 PM
COUNTY ADMINISTRATION CENTER 1600 PACIFIC HIGHWAY, ROOM 302 SAN DIEGO, CA 9210

Members of the public can attend the meeting in-person or access the meeting using the following Zoom meeting credentials below:

Phone Numbers:	***Meeting ID:***
(877) 853-5257 (Toll Free) (888) 475-4499 (Toll Free)	816 5653 9271

ORDER OF BUSINESS

A. **Roll Call**

B. **Public Communication**
Opportunity for members of the public to speak to the Board on any subject matter within the Board's jurisdiction but not an item on today's agenda.

1. Non-Agenda Public Communication
Item Type: *Informational*

C. **Approval of the Statement of Proceedings/Minutes for the San Diego County Air Pollution Control District Governing Board January 08, 2026 meeting.**

D. **Agenda Items**

1. 2026 LEGISLATIVE PROGRAM- RECOMMENDED POSITIONS ON PROPOSED LEGISLATION
Item Type: *Action*
Recommended By: *Paula Forbis, Air Pollution Control Officer*
Overview: *On February 12, 2026, the Governing Board of the San Diego County Air Pollution Control District (SDAPCD) adopted the 2026 Legislative Program, Attachment A. The Program identifies the legislative priorities of the agency for the upcoming year. The identified priorities will advance the mission of the SDAPCD to protect public health, improve air quality, facilitate attainment of state and federal clean air standards, maximize local control of emissions sources, and ensure adequate funding to meet operational needs. For 2026, SDAPCD has identified Legislative Priorities which include seeking additional funding sources for the SDAPCD, especially in support of core programs, ongoing efforts to respond to the Tijuana River Valley Sewage Crisis, California Air Resources Board member compensation and statewide control of indirect source emissions.*

This item is for the Planning and Policy Committee to discuss and consider staff recommended positions on legislation which relate to SDAPCD's priorities and guidelines. The staff Legislative Analysis of these positions is included as Attachment B. Pursuant to Section 2.3.7 of the Administrative Code, the Planning and Policy Committee is delegated the authority to approve position statements on state, and federal legislation that may not be identified in the legislative and policy priority guidelines, but nevertheless advance those priorities, and report those positions to the Governing Board at its next scheduled meeting. SDAPCD

Requested Action:

1. *Consider and Approve Staff Recommendations for Support Positions as follows:*
    a. *Assembly Bill 35 (Alvarez) Safe Drinking Water, Wildfire Prevention, Drought Preparedness, and Clean Air Bond Act of 2024: Administrative Procedure Act: exemption: program guidelines and selection criteria.*
    b. *Assembly Bill 1777 (Garcia) – Air pollution: indirect sources.*
    c. *Assembly Bill 2349 (Solache) – State Air Resources Board: regional air quality incident response program.*
    d. *Senate Bill 58 (Padilla)- Air quality: standard: hydrogen sulfide*
2. *Consider and Approve Staff Recommended Oppose Positions as follows:*
    a. *Assembly Bill 1791 (Sanchez)- State Air Resources Board: South Coast Air Quality Management District: regulations: prohibition: costs.*

E. **Adjournment**

Supporting Documents: Attachments and supporting documentation for items listed on this agenda can be viewed online on the Air Pollution Control District Governing Board webpage or at the San Diego County Air Pollution Control District, 10124 Old Grove Road, San Diego, CA 92131

Virtual Access Option: Members of the public who wish to attend the meeting virtually may visit the Air Pollution Control District Governing Board online for meeting information and participation instructions or, send an email to APCDPublicComment@sdapcd.org

In-Person Public Comments: Any person wishing to speak to the Governing Board on a specific agenda item must file a Request to Speak form with the Clerk prior to the scheduled start time of the meeting (for non-agenda public comments) or prior to the time the item is called for discussion (for specific agenda items). Hardcopy forms can be obtained at the meeting from the Clerk.

Virtual Public Comments: Any person wishing to speak to the Governing Board on a specific agenda item must file a Request to Speak form with the Clerk prior to the scheduled start time of the meeting (for non-agenda public comments) or prior to the time the item is called for discussion (for specific agenda items). Persons attending the meeting virtually who wish to address the Governing Board on an item to be considered at this meeting, or on non-agenda items, may submit a Request to Speak form by visiting the Air Pollution Control District Governing Board online webpage.

Written Public Comments: Written comments may be submitted to the Air Pollution Control District Governing Board online webpage. Any written materials to be shared with the Board may be emailed to APCDPublicComment@sdapcd.org to the San Diego County Air Pollution Control District,

10124 Old Grove Road, San Diego, CA 92131. When emailing your comments, please include the meeting date and agenda item. All written comments received prior to the close of the meeting will be made part of the meeting record. Comments received 24 hours prior to the start of the meeting will be posted online with the meeting materials.

Language Interpreter Assistance: Spanish language interpreter services are offered at Board meetings. Additional language interpreter services for public speakers are available upon request to the San Diego County Air Pollution Control District at least 72 hours prior to the meeting. Please contact the Air Pollution Control District Governing Board Clerk at (858) 586-5600 or via e-mail at APCDPublicComment@sdapcd.org if interpreter services are needed.

COSD CLERK OF THE BOARD
2026 MAR 6 PM1:49

Advisory Council for Aging & Independence Services

LTC Ombudsman and Facilities Subcommittee

March 9, 2026 | 10:30 a.m.

5560 Overland Ave, MSSP Conference Room, 3rd Floor

Virtual Participation
Meeting ID: 896 0683 8701
Passcode: 284631
Click here to **Join Zoom Meeting**

AGENDA *Attachment

1. **Call to Order:** Elaine Lewis, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of quorum (quorum = 3)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business:**
   a. Public Comment/Announcements: Members or Non-members
   b. Approval of February 9, 2026, Meeting Minutes (Action)*

4. **General Discussion:**
   a. Review Long-Term Care Ombudsman (LTCO) and Facilities Data
   b. Discuss Ways to Support Greater Transparency, Accountability, and Enforcement of Regulations in the Long-Term Care Industry; Review Data on Family Councils in Long-Term Care Facilities
   c. Review Strategies for Increasing LTCO Volunteers
   d. Discuss Scheduling Ride-Alongs with LTCO Volunteers and Supervisors
   e. Explore Options for Tracking State and Federal Legislation Impacting Long-Term Care Services
   f. Discuss Next Steps

5. **Next Meeting:** April 13, 2026, 10:30 a.m.

6. **Adjournment**

This meeting is public, and the location is ADA accessible.
If you are planning to attend and need special accommodations,
please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

COSD CLERK OF THE BOARD
2026 MAR 6 PM1:43

Advisory Council for Aging & Independence Services

Affordability in Aging Subcommittee

March 9, 2026 | 10:30am

5560 Overland Ave, 3rd Floor, John Gaffaney Conference Room

Virtual Participation
Meeting ID: 821 7872 7193
Passcode: vp2cF9MP
Click here to Join Zoom Meeting

AGENDA

*Attachment

1. **Call to Order:** David Milroy, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of quorum (quorum = 3)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business:**
   a. Public Comment/Announcements: Members or non-members
   b. Approval of February 9, 2026, Meeting Minutes (Action)*
   c. Approval of Agenda

4. **General Discussion:**
   a. Special Presentation: Presentation by Housing and Community Development Services staff addressing questions on the "Non-Affordability of Affordable Housing."
   b. Review Issues Regarding Transportation, Healthcare, and Funding Sources for Seniors.
   c. Plan Future Meeting with Representative Josh Dunn from Supervisor Montgomery Steppe's Office.

5. **Next Meeting:** April 13, 2026, 10:30am, John Gaffaney Conference Room

6. **Final comments**

7. **Adjournment**

This meeting is public, and the location is ADA accessible.
If you are planning to attend and need special accommodations,
please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

COSD CLERK OF THE BOARD
2026 MAR 6 PM 1:43

Advisory Council for Aging & Independence Services

Healthy Aging Subcommittee

March 9, 2026 | 2:15 PM

5560 Overland Ave, 3rd Floor, John Gaffaney Conference Room

Virtual Participation
Meeting ID: 837 6653 8423
Passcode: 864575
Click here to Join Zoom Meeting

AGENDA

*Attachment

1. **Call to Order:** Wanda Smith, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of quorum (quorum = 4)
2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)
3. **Standard Business:**
   a. Public Comment/Announcements: Members or non-members
   b. Approval of February 9, 2026, Meeting Minutes (Action)*
4. **Discussion:**
   a. Discussion of Goals and Objectives
5. **Next Meeting:** April 13, 2026 at 2:15 PM
6. **Adjournment**

This meeting is public, and the location is ADA accessible. If you are planning to attend and need special accommodations, please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

5560 Overland Avenue, Third Floor
San Diego, CA 92123 | MS W-433

TEL: 858-495-5885
EMAIL: AIS.AdvisoryCouncil.HHSA@sdcounty.ca.gov

SANDIEGOCOUNTY.GOV

COSD CLERK OF THE BOARD
2026 MAR 6 PM1:42

COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY
COMMUNITY ACTION PARTNERSHIP ADVISORY BOARD (CAB)

MEETING NOTICE: In Person
Seville Plaza
5469 Kearny Villa Road, San Diego, CA 92123
First Floor - Conference Room B
Zoom Conference Call https://sdcounty-ca-gov.zoom.us/j/83304506584

March 12, 2026 - 3:30 p.m. to 5:00 p.m.

AGENDA

1. **Call to Order**
2. **Roll Call**
3. **Acceptance of Agenda**
4. **Approval of October 9, 2025, November 13, 2025, January 8, 2026, and February 12, 2026, Minutes**

PUBLIC COMMENTS

5. **Guidelines for Public Comment on Items not listed on the Agenda:**

   - Public input will be heard within the Board's purview at the beginning of the agenda.
   - Persons requesting to provide public comments must complete and submit a **Public Request to Speak Form** to the CAP Team at hhsa.communities@sdcounty.ca.gov. Form will be routed to the Chair. One form must be completed for each subject.
   - Each speaker will be limited to two (2) minutes for items not appearing on the agenda. The Chair or, in the absence of the Chair, Acting Chair has discretion to set a limit for input.
   - Speakers will be called by name and asked to approach the podium to state their name and address for the recording of the minutes.
   - The Ralph M. Brown Act prohibits discussion or action on matters that are not part of the posted agenda.
   - Public input may not relate to pending litigation or personnel matters involving the County of San Diego, its officers or employees.

   Guidelines for Public Comment on Items listed on the Agenda:

   - Public input will be heard on any subject appearing on the posted agenda.
   - Persons providing public comments must complete and submit a Public Request to Speak Form to the Chair. One form must be completed for each subject.
   - Each speaker will be limited to two (2) minutes. The Chair or, in the absence of the Chair, Acting Chair has discretion to set a limit for input.
   - Speakers will be called by name and asked to state their name and address for the recording of the minutes.
   - Public input should be brief and not repeat statements given by another speaker.
   - Public input may not relate to pending litigation or personnel matters involving the County of San Diego, its officers, or employees.

6. **Information Item: Vacancy Report**

- There are 7 primary vacancies.
  - Public Sector – Seat 1
  - Public Sector – Seat 5
  - Private Sector – Seat 8
  - Private Sector – Seat 14
  - Private Sector – Seat 15
  - Economically Disadvantaged Sector – Seat 7 – North Central Region
  - Economically Disadvantaged Sector – Seat 12 – Central Region
- There are 6 alternate vacancies.
  - Private Sector – Seat 18
  - Private Sector – Seat 23
  - Private Sector – Seat 24
  - Private Sector – Seat 25
  - Economically Disadvantaged Sector – Seat 21 (Central Region)
  - Economically Disadvantaged Sector – Seat 17 (North Central Region)

7. **Action Item: Economically disadvantaged seat 11 extension**
8. **Discussion Item: CAB Nominating Committee**
9. **Action Item: CAB Nominating Committee**
10. **Discussion Item: 2026 Community Needs Assessment (CNA) Survey**
11. **Action Item: Approve Changes to 2026 CNA survey**
12. **Director Updates: Deo Akena**
13. **CAB Chair Update: Jeannine Nash**

ADJOURNMENT/ NEXT MEETING

The next regular meeting will be held on **April 9, 2026**.

ASSISTANCE FOR PEOPLE WITH DISABILITIES:
Agendas and records are available in alternative formats upon request. Contact the Community Action Board staff contact at (619) 338-2799 with questions or to request disability-related accommodation. To the extent reasonably possible, requests for accommodation or assistance should be submitted at least 24 hours in advance of the meeting so that arrangements may be made. An area in the front of the room is designated for individuals requiring the use of wheelchair or other accessible devices.

San Diego County Parks Advisory Committee
AGENDA

Friday, March 13, 2026 9:00am – 10:30am

COSD CLERK OF THE BOARD
2026 MAR 6 PM 1:42

In-Person
Parks Administrative Office
5510 Overland Avenue, 2nd Floor (Room 271), San Diego, CA 92123
www.sdparks.org
(858) 966-1300

Join Zoom Meeting
https://sdcounty-ca-gov.zoom.us/j/88573393846
Dial-in: +1 669 4449171
Meeting ID: 885 7339 3846

AGENDA

1. Call to order
2. Remote participation disclosure
3. Opportunity for members of the public to speak
4. Approval of February 13, 2026 Minutes
5. Committee member comments on any item not on today's agenda
6. Department Report
7. Department of Parks and Recreation items
    - Sweetwater Loop Trail
8. Adjournment

If you would like any ADA assistance to attend or participate in this meeting,
please contact Cynthia Robles at (619) 916-8832 or Cynthia.Robles@sdcounty.ca.gov for arrangements.

COSD CLERK OF THE BOARD
2026 MAR 9 AM 10:39

Chair
Kristine Custodio Suero

Vice Chair
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
Kristine Custodio Suero

District 4, Montgomery Steppe
Idara Ogunsaju
Vacant

District 5, Desmond
Rohida Khan
Amy Nantkes

Members At-Large
Kelly Jenkins-Plutz
Vernita Gutierrez
Amelia Tsering

Chiara Leroy,
Staff Assistant

Heather Murray,
Senior Deputy
County Counsel

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

AGENDA
March 13, 2026

Executive Board Committee Meeting
3:30 PM

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION AND REMOTE BROADCAST

The meeting will take place at the Rancho Bernardo Library located at 17110 Bernardo Center Dr., San Diego, CA 92128 and is open to the public.

Individuals may also watch and listen to the Commission meeting via Microsoft Teams by joining on your computer, mobile app or room device:
Join on your computer, mobile app or room device
Join the meeting now
Meeting ID: 833 3240 9377
Passcode: 122721

PUBLIC PARKING

There is free parking available in the library parking lot and surrounding streets. Be sure to park in a public parking space to avoid citation.

HOW TO PROVIDE LIVE PUBLIC COMMENT

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DISABLED ACCESS TO MEETING

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WRITINGS DISTRIBUTED TO THE COMMITTEE

Pursuant to Government Code 54957.5, written materials distributed to the Commission in connection with this agenda less than 72 hours before the meeting will be available to the public at the Office of the Clerk of the Board of Supervisors at the County Administration Center, 1600 Pacific Highway, Room 402, San Diego CA 92101. Please submit requests to the coordinator at: CSWG@sdcounty.ca.gov or (619) 797-0266.

Welcome – Call to Order

1. Commissioner Roll Call
2. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)

Old Business

3. Executive Board Updates [INFORMATIONAL/DISCUSSION]
   a. Policy Committee – Oral Report (Idara Ogunsaju)
   b. Governance Committee – Oral Report (Rohida Khan)
   c. Civic Engagement Committee – Oral Report (Kelly Jenkins-Pultz)
   d. Chair – Oral Report (Kristine Custodio Suero)
4. Vacancies & Appointments
   a. Vacancies - Districts 2 (Anderson) & 4 (Montgomery Steppe) [INFORMATIONAL/DISCUSSION]
   b. Appointments – District 1 (Aguirre) Daniela Perez and At-Large Director Amelia Tsering
5. UN CSW70 (2026_ Updates – 3 Delegate Seats with Potential for 2 Additional Delegate Seats [INFORMATIONAL/DISCUSSION] (Kristine Custodio Suero)
6. Guest Speakers – Updates [DISCUSSION/ACTION ITEM]
   a. April 3, 2026
   b. May 1, 2026
   c. June 5, 2026
7. Collaborators/Partners of the Commission – Updates on Selection Process & Information Gathering for Upcoming Events/Projects [INFORMATIONAL/DISCUSSION]
   a. Board of Supervisors - 2026 Board of Supervisors Meeting Calendar – Interest & Availability for Attendance by Commissioners & Recognition of Commission during Women's History Month (March)
      - 3/24/2026 – General Legislative Session (9 am)
      - 4/21/2026 – Annual County Volunteer Recognition Event (9 am) & General Legislative Session (10 am)
      - 5/5/2026 – General Legislative Session (9 am)
      - 5/19/2026 – General Legislative Session (9 am)
      - 6/1/2026 – Budget Hearing: Recommended Budget Presentation & Community Feedback (12 pm)

- 6/9/2026 – General Legislative Session (9 am)
- 6/23/2026 – General Legislative Session/Budget Deliberations & Adoption (9 am)

8. Annual Report for Board of Supervisors – Status Updates and Discussion regarding Submission [DISCUSSION/ACTION ITEM]

New Business

9. Standard Operating Procedures (SOPs) Updates [INFORMATIONAL/DISCUSSION]

10. Triton Consulting Group – Interest in Paid Family Leave Research Project [INFORMATIONAL/DISCUSSION/ACTION ITEM]
11. Updates from the National Association of Commissions for Women [INFORMATIONAL/DISCUSSION/ACTION ITEM] (Kelly Jenkins-Pultz)
12. Updates regarding Woman of the Year and Recognition for CEDAW Advocacy by Board of Supervisors during Women's History Month [DISCUSSION/ACTION ITEM]
13. Chair/Vice Chair Announcements [INFORMATIONAL/DISCUSSION]

Adjourn

14. There be no further business, this meeting is closed at ____PM.

NOTE: The Commission on the Status of Women and Girls jurisdiction is established by action of the Board of Supervisors as follows: The Board of Supervisors of the County of San Diego declares that it is the policy of the County to take action to identify needs and problems of women in the County that are affected by public policy decisions; and furthermore, to eliminate the practice of discrimination and prejudice on the basis of sex within the County. In order to promote this policy and to provide an open forum for discussion and action, there is hereby established a San Diego County Commission on the Status of Women in the Chief Administrative Office. County Code of Administrative Ordinances, Section 85.

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Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 797-0266

2026 MAR 9 PM4:25

LIVE WELL SAN DIEGO

COUNTY OF SAN DIEGO

HEALTHY SAN DIEGO CONSUMER & PROFESSIONAL ADVISORY COMMITTEE

Health and Human Services Agency

MEETING AGENDA

Thursday, March 12, 2026, from 3:00 p.m. to 5:00 p.m.

In-Person, Zoom, or Call-in

In-Person: Medical Care Services Office (Rooms 241-242), 5530 Overland Avenue, San Diego, CA 92123
Zoom: https://sdcounty-ca-gov.zoom.us/j/88478087382?pwd=Karz9tUgAvHGLqkhH6K9OL2yjMr6xN.1
Call-in: 1-669-444-9171; Meeting ID: m884 7808 7382; Password: 718677

I.	**WELCOME AND INTRODUCTIONS** a. Call to Order b. Roll Call of Voting Members c. Announcements	10 Min.
II.	**PUBLIC COMMENT** *(Members of the public may address the Committee on any issue within its assigned purview and not on the agenda. Limit three minutes per speaker. Please notify the Committee secretary prior to the meeting.*	3 Min.
III.	**ACTION ITEMS** a. Approval of Minutes – January 8, 2026 b. County Counsel Updates (Andrew Gregor)	5 Min.
IV.	**PRESENTATIONS** a. H.R. 1 Updates and Coordination (Claudia Gurrola, Chief, Agency Operations, Self-Sufficiency Services; KellyAnne Rodriguez, Chief, Departmental Operations, Department of Strategy and Community Engagement) b. Safety Net Bridge Board Memo (Jamie Beam, Director, Medical Care Services) c. VOTING ITEM: Impact of Loss of Proposition 56 Funds on Dental Care in California (Dr. Sayone Thihalolipavan, Public Health Officer, Public Health Services)	80 Min.
V.	**HSD REPORTS & DISCUSSION** a. HSD CPAC CalAIM Task Force Updates (Kim Fritz/Dr. Jennifer Tuteur) b. Medi-Cal Transformation Task Force Updates (Dr. Jennifer Tuteur/Dr. Heather Summers) c. Emerging Trends & Issues (Jack Dailey/Dr. Patrick Tellez)	10 Min.
VI.	**CHAIRS REPORTS** a. HHSA Advisory Board Chairs Meeting Update (Jack Dailey/Dr. Patrick Tellez) b. Health Services Advisory Board (Dr. Harriet Seldin) c. Behavioral Health Advisory Board (Kathy Watkins)	3 Min.
VII.	**CALAIM REPORTS** a. San Diego PATH CPI Collaborative/Intrepid Ascent (Skylar Hanson) b. Medi-Cal Rx (All) c. Health Plans / Advocates / Consumers / Clinical & Social Service Providers (All)	3 Min.
VIII.	**INFORMATION/UPDATES** a. Public Health Services (Dr. Sayone Thihalolipavan) b. Behavioral Health Services (Kristi Jones) c. Aging and Independence Services (Kristen Smith) d. Medical Care Services (Dr. Heather Summers) e. Healthy San Diego Statistics (Michael Worman)	5 Min.
IX.	**FUTURE AGENDA ITEMS** (All)	1 Min.

THE NEXT HEALTHY SAN DIEGO CONSUMER & PROFESSIONAL ADVISORY COMMITTEE MEETING IS SCHEDULED
May 14, 2026, from 3:00 p.m. to 5:00 p.m.

NOTE: The HSD Consumer & Professional Advisory Committee monitors Medi-Cal Managed Care issues affecting San Diego County to advise the Director of Health and Human Services Agency concerning those issues. Agendas and records can be provided in alternative formats upon request. If you are planning to attend this meeting and need special accommodations, please contact Brittany Charity-Walker (619).405-4567 To the extent reasonably possible, requests for accommodation or assistance should be submitted at least three days in advance of the meeting so that arrangements can be made.

COSD CLERK OF THE BOARD
2026 MAR 11 PM 1:16

COUNTY OF SAN DIEGO
ENVIRONMENTAL HEALTH AND QUALITY ADVISORY BOARD

MEETING AGENDA
Wednesday, March 18, 2026
8:30 a.m. – 10:00 a.m.

5530 Overland Avenue
2nd Floor, Conference Rooms 241 & 242
San Diego, CA 92123

Virtual Participation is only for Members of the Public or Board Members with Just Cause or Emergency Circumstances

Click here to join **virtually:**
Join the meeting now
Meeting ID: 238 195 037 777
Passcode: LP3pk9

Dial in by **phone**
+1 619-343-2539, United States, San Diego
Phone conference ID: 589 695 265#

ORDER OF BUSINESS

I. **CALL TO ORDER** — **Scott Snyder**

II. **STATEMENT (JUST CAUSE) AND/OR CONSIDERATION OF A REQUEST TO PARTICIPATE REMOTELY (EMERGENCY CIRCUMSTANCES) BY A BOARD MEMBER – ACTION ITEM**

III. **NON-AGENDA PUBLIC COMMENT** — **Scott Snyder**
Members of the public may speak on any topic that is not specific to any agenda item. If a member of the public wishes to speak on a specific Agenda item, there will be a section that allows for public comments on Agenda items after staff presentations.

IV. **APPROVAL OF MINUTES – ACTION ITEM** — **Scott Snyder**
- January 21, 2025

V. **PROGRAM INNOVATIONS – INFORMATIONAL ITEM** — **Scott Snyder**
Joann Lee, Chief of Operations, Food Water Housing Division (FWHD)
Zoraida Moreno, Chief of Operations, Hazardous Materials Division (HMD)
Saran Grewal, Chief of Operations, Community Health Division (CHD)

VI. **UPDATES FROM DEHQ EXECUTIVE OFFICE – INFORMATIONAL ITEM** **Scott Snyder**
Amy Harbert, Director of Environmental Health and Quality
- Legislative Highlights/Program Updates (DEHQ Chiefs or Program Coordinators)
- Upcoming Board Letters

VII. **SENATE BILL 707 (SB 707) REQUEST FOR BOARD OF SUPERVISORS FINDINGS TO AUTHORIZE TELECONFERENCING – ACTION ITEM** **Scott Snyder**
Amy Harbert, Director of Environmental Health and Quality

VIII. **ADJOURN** **Scott Snyder**

Next Meeting:
Wednesday, April 15, 2026
8:30 a.m. – 10:00 a.m.
5530 Overland Avenue
2nd Floor, Conference Rooms 241 & 242
San Diego, CA 92123

This meeting is public, and the location is ADA accessible. If you are planning to attend and need special accommodations, please call (858) 505-6794.

Pursuant to Government Code section 54957.5(b), written materials distributed to the Advisory Board in connection with this agenda less than 72 hours before the meeting will be publicly available online at: DEHQ EHQAB Meetings

COSD CLERK OF THE BOARD
2026 MAR 13 PM1:30

FIRST 5 COMMISSION OF SAN DIEGO
FINANCE COMMITTEE

March 17, 2026
9:00 am to 10:00 am

9655 Granite Ridge Drive
Suite 120
San Diego, CA 92123

AGENDA

ITEM	SUBJECT	PRESENTER
1	**Call to Order**	**Chairman Macedo**
2	**Opportunity for Public Comments** Items not on the Agenda – Limit two minutes per speaker (*Request to Speak* slips for this item or any other item on the agenda must be submitted to Commission staff prior to meeting being called to order).	**Chairman Macedo**
3	**Recusal Reminder** All Finance Committee Members are reminded to recuse themselves from voting on any agenda item that has a real or perceived conflict of interest.	**Chairman Macedo**
4 **Action**	**Approval of Finance Committee Meeting Minutes from January 14, 2026** Supporting Document	**Chairman Macedo**
5 **Action**	**Commission Financials – February 28, 2026** Supporting Document This item includes a review and discussion of the Balance Sheet for the period ending February 28, 2026.	**Fortune Cheng Fiscal Manager**
6 **Action**	**Proposed the Revised FY 2025-26 Operating Budget, FY 2026-27 Operating Budget and Financial Spending Plan** Supporting Documents This item is a review of the Revised FY2025-26 Operating Budget, FY2026-27 Operating Budget, Sustainability Fund Budget, and updated Financial Spending Plan.	**Fortune Cheng Fiscal Manager**

7	**Finance Committee Membership Recruitment** Supporting Document This item is to discuss the At large member vacancy and recruitment.	**Executive Director Arguilez**
8	**Executive Director Report** This item will update the Finance Committee on issues affecting the Commission.	**Executive Director Arguilez**
9	**Future Agenda Items** • Third Quarter Budget Projection for FY 2025-26.	**Chairman Macedo**
10	**Adjournment**	**Chairman Macedo**

If you are planning to attend and need special accommodations, you must call Karen Hays at (858) 285-7710 at least three days in advance of the meeting.

Pursuant to Government Code section 54957.5, written materials distributed to the Finance Committee in connection with this agenda less than 72 hours before the meeting will be made available to the public at 9655 Granite Ridge Dr., Suite 120, San Diego, CA

NEXT FINANCE COMMITTEE MEETING:

April 9, 2026

9:00 am to 10:00 am

9655 Granite Ridge Drive
Suite 120
San Diego, CA 92123

Visit the Commission's website at www.first5sandiego.org

Past Grand Jurors Association Implementation Review Committee
Cheryl Converse-Rath – Chair Patricia Larkin – Vice Chair Skip Kruszona Judith Nurse Lixya Preston de Silva Melvyn Stein Susan Tostado-Pope

COUNTY OF SAN DIEGO

COB CLERK OF THE BOARD
2025 MAR 15 PM 12:25

PAST GRAND JURORS ASSOCIATION IMPLEMENTATION REVIEW COMMITTEE

AGENDA
Regular Meeting of Wednesday, April 1, 2026, 9:00 a.m.
County Administration Center, Room 402A
1600 Pacific Highway, San Diego, California
For members of the public wishing to listen or participate:
Click here to join the meeting
Or call in (audio only)
+1 619-343-2539 Phone Conference ID: 439581367#

I. Call to Order and Pledge of Allegiance

II. Approval of Meeting Minutes from the Regular Meeting of February 4, 2026

III. New Business
Performance Indicators Displayed on a Publicly Accessible Dashboard May Be Beneficial in Lowering Death Rate in Jails

Recommendation R1: Develop system-wide jail metrics to be used as performance indicators for CQI Purposes targeting incarcerated persons requests for medical/mental health services.

Recommendation R2: Develop system-wide jail metrics to be used as performance indicators for CQI purposes targeting MAT programming.

Recommendation R3: Develop system-wide jail metrics to be used as performance indicators for CQI purposes targeting incarcerated persons grievances.

Recommendation R4: Develop metrics to be used as performance indicators for CQI purposes targeting safety checks and the review of all

safety checks by every level of command. These metrics shall be developed using aggregate data throughout the jail system.

Recommendation R5: Implement a CQI dashboard display available to the public on the SDSO website. This dashboard shall include the following four jail functions:

- Incarcerated persons request for medical/mental health services
- Medication-assisted treatment for opioid use disorder
- Incarcerated persons grievances
- Safety checks

The dashboard shall also include all jail functions that have both custodial and healthcare functions.

County Presenters: Commander Jesse Johns, Assistant Sheriff Dustin Lopez, Commander Mike Rand, Commander Chris Lawrence, Cristina Clonts, San Diego County Sheriff's Office
(PGJAIRC Leads: Cheryl Converse-Rath; Melvyn Stein)

Carryover Recommendation: ***Sheriff's Department Incarcerated Persons' Welfare Fund***

Recommendation 23-75: Expand membership of the Incarcerated Persons' Welfare Committee (IPWC) to at least 3 qualified civilian members, especially those with academic or specific interests involving the re-entry of incarcerated individuals into society. Include formerly incarcerated individuals or those with incarcerated family members for consideration.

County Presenters: Commander Jesse Johns, Assistant Sheriff Dustin Lopez, Commander Mike Rand, Commander Chris Lawrence, Cristina Clonts, San Diego County Sheriff's Office
(PGJAIRC Lead: Patricia Larkin)

IV. Old Business

Member Report – Reviewing report from the assigned PGJAIRC leads for February's County Fire presentation.

V. Chair Report

VI. Public Input

A member of the public may speak to the Committee on any subject matter within the Committee's jurisdiction.
For Agenda Items: Public input will be accepted on any agenda item. Presentations are limited to three minutes and must be scheduled with the Committee Chairman or staff prior to the meeting.
For Non-Agenda Items: Public input on non-agenda items is limited to a five-minute presentation.

VII. Staff Report

Senate Bill 707 (SB 707)

VIII. Adjourn

Changes to this agenda will be posted at the County of San Diego Clerk of the Board Office and outside the South Entrance of the First Floor of the County Administration Center (1600 Pacific Highway) at least 72 hours prior to the scheduled meeting.

Behavioral Health Advisory Board
Executive Committee Meeting
Agenda

COSD CLERK OF THE BOARD
2026 MAR 16 PM4:17

Date: March 19, 2026
Time: 1:00 PM – 2:15 PM
Zoom: https://sdcounty-ca-gov.zoom.us/j/81224165499?pwd=enjAMg9jG8Q9vrb5TeTFT0MtaUT4ma.1
Meeting ID: 812 2416 5499
Passcode: 155480
Location: Behavioral Health Services (BHS), 3255 Camino del Rio South, San Diego, CA 92108 – La Jolla Room

AGENDA ITEMS

I. Call to Order

II. Approval of Meeting Minutes from February 19, 2026

III. Non-Agenda Public Comment

IV. Chair's Update

V. Discussion Item: Quarterly Report

VI. BHAB Structure Update

VII. Review BHAB Planning Calendar

VIII. Announcements

IX. Meeting Adjournment

COSD CLERK OF THE BOARD
2026 MAR 18 PM4:17

Chair
Kristine Custodio Suero

Vice Chair
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
Kristine Custodio Suero

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Amy Nantkes

Members At-Large
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Vernita Gutierrez
Amelia Tsering

Chiara Leroy,
Staff Assistant

Heather Murray,
Senior Deputy
County Counsel

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

AGENDA
March 18, 2026
Special Meeting

4:00 PM

LOCATION AND REMOTE BROADCAST

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1600 Pacific Highway, Room 352, San Diego, CA 92101 and is open to the public.

Individuals may also watch and listen to the Commission meeting via Microsoft Teams by joining on your computer, mobile app or room device:
Join on your computer, mobile app or room device
Join the meeting now
Meeting ID: 235 360 144 438 8
Passcode: Nf35vj9M

PUBLIC PARKING

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HOW TO PROVIDE LIVE PUBLIC COMMENT

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Welcome – Call to Order

1. Commissioner Roll Call
2. Discussion and vote on Brown Act Amendments – whether to allow virtual regular meeting attendance by commissioners- [DISCUSSION/VOTING ITEM]

Adjourn

3. There being no further business, this meeting is closed at ____PM.

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1600 Pacific Highway, Room 352, San Diego, CA 92101-2942
Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 531-5505

CANCELLED

Chair
Kristine Custodio Suero

Vice Chair
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
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District 4, Montgomery Steppe
Idara Ogunsaju
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Members At-Large
Kelly Jenkins-Plutz
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Staff Assistant

Heather Murray,
Senior Deputy
County Counsel

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

COSD CLERK OF THE BOARD
2026 MAR 18 PM4:28

AGENDA
March 18, 2026
Special Meeting

4:00 PM

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Welcome – Call to Order

1. Commissioner Roll Call
2. Discussion and vote on Brown Act Amendments – whether to allow virtual regular meeting attendance by commissioners- [DISCUSSION/VOTING ITEM]

Adjourn

3. There being no further business, this meeting is closed at ____PM.

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1600 Pacific Highway, Room 352, San Diego, CA 92101-2942
Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 531-5505

Advisory Council for Aging & Independence Services

EXECUTIVE & MEMBERSHIP SUBCOMMITTEE

March 24, 2026 | 9:30 a.m.

5560 Overland Ave, John Gaffaney Conference Room, 3rd Floor

Virtual Participation

Call in: 1 (619) 343-2539

Meeting ID: 248 050 530 608

Passcode: ZL6HF7T3

Click to **Join Teams Meeting**

0150 ASSESSMENT APPEALS
2026 MAR 18 PM 1:00

AGENDA

*(attachment)

1. **Call to Order & Attendance:** Susan Mallett, Chair
   a. Welcome & Guest/Member Introductions
   b. Confirmation of Quorum (Quorum = 3)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstance) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business**
   a. Public Comment/Announcements: Members or non-members
   b. Approval of February 24, 2026, Meeting Minutes (Action)*

4. **Membership Business** (Possible Action)
   a. Current Status – 5 vacancies
   b. Resignations
   c. Applicants
      i. Application Log*
      ii. Application Review*
      iii. Interviews
   d. Interested Parties
   e. Vacancy Log*
   f. Actions
      i. Recommendation to seat applicant(s)
      ii. Actions regarding term expiration(s)
      iii. Assign seat(s) for proposed member(s)
   g. Membership
      i. Attendance: Monitor/Review Attendance Log*
      ii. Ethics Training: 6 upcoming; 2 overdue; 2 new members pending

5. **Executive Business**
   a. Monthly Presentations [see Annual Calendar]* (Possible Action)
   b. Standing Subcommittee Status and Appointments (Possible Action)
   c. Ancillary Subcommittee Status and Appointments (Possible Action)

d. Auxiliary Subcommittee Status and Appointments (Possible Action)
e. Ad Hoc Subcommittee Status and Appointments (Possible Action)

6. **Build April 13th Council Meeting Agenda** (Action)*

7. **Next Meeting:** TBD

8. **Adjournment**

This meeting is public, and the location is ADA accessible.
If you are planning to attend and need special accommodations,
please call (858) 495-5885 at least three days in advance of the meeting.

Supporting documentation and attachments for items listed on this agenda may be viewed at Aging & Independence Services, 5560 Overland Avenue, Suite 310, San Diego, CA 92123, or received by calling (858) 495-5885.

Advisory Council for Aging & Independence Services

April 13, 2026 | 12:00 p.m.

5560 Overland Ave, Joaquin Anguera Room, 3rd Floor

Virtual Participation

Call in: 1 (619) 343-2539

Meeting ID (access code): 224 849 240 117

Passcode: eq7c5wR2

Click here to Join Teams Meeting

AGENDA – DRAFT

*(attachment)

1. **Call to Order:** Susan Mallett, Chair
    a. Welcome & Pledge of Allegiance
    b. Guest/Member Introductions
    c. Confirmation of Quorum (quorum = 14)

2. **Statement (just cause) and/or Consideration of a Request to Participate Remotely (emergency circumstances) by a Council Member, if applicable.** (Possible Action)

3. **Standard Business**
    a. Public Comment/Announcements: Members or Non-members
    b. Approval of March 9, 2026, Meeting Minutes (Action)*

4. **AIS Director's Items** (Possible action)
    a. AIS Director's Update
    b. Legislative Update

5. **Guest Speaker**
    a. Health Promotion Programs

6. **Area Plan 2024-28 – Update for Fiscal Year 2026-27**
    a. Presentation & Discussion
    b. Public Hearing Comment
    c. Consideration of Acceptance
    d. Authorize Chair of Advisory Council to sign Letter of Transmittal (Action)*

7. **Executive & Membership Subcommittee Report/Other Business** (Possible action)
    a. Chair's Report: Susan Mallett, Chair
        i. Subcommittee Appointments and Updates
            a) Convene the Budget Ad Hoc Subcommittee (Action)
                - Role: Review the AIS Fiscal Year (FY) 2026-27 Budget Build and provide input into the AIS FY 2026-27 Budget presentation.

- Term: April 13, 2026, through approval of the AIS FY 2026-27 Budget.
- Membership: TBD

b. Membership Report: Jacqueline Simon, Secretary

c. Board of Supervisors Annual Visits (Dates posted as confirmed):

i.	District #1: Aguirre	[Kurup/Vacant]	2/12/2026
ii.	District #2: Anderson	[Phillips/Nocon]	2/26/2025
iii.	District #3: Lawson-Remer	[King/Colburn-Hargis]	1/28/2026
iv.	District #4: Montgomery Steppe	[Bishop/Milroy]	10/11/2024
v.	District #5: Desmond	[Vacant/Vacant]	

8. **Ancillary Subcommittee Oral Reports** (Possible action)

a. LTC Ombudsman/Facilities (met XX/XX/XX): Elaine Lewis, Chair
b. Healthy Aging (met XX/XX/XX): Wanda Smith, Chair
c. Affordability in Aging (met XX/XX/XX): David Milroy, Chair
d. Nutrition (met XX/XX/XX): Shirley King, Chair

9. **Other Announcements**

10. **Adjournment & Next Meetings:**
Meetings are held at 5560 Overland Ave., Ste. 310, San Diego, 92123
Virtual meeting details are included on agendas at www.sandiegocounty.gov/AISAdvisoryCouncil

Council Meeting: May 11, 2026, 12 noon

Future Subcommittee Meetings:

➢ Healthy Aging:	XX/XX/XX	2:15 p.m.
➢ Executive & Membership:	XX/XX/XX	9:30 a.m.
➢ Nutrition:	XX/XX/XX	1:00 p.m.
➢ Affordability in Aging:	XX/XX/XX	10:30 a.m.
➢ LTC Ombudsman/Facilities:	XX/XX/XX	10:30 a.m.

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COSD CLERK OF THE BOARD
2026 MAR 20 AM8:56

FIRST 5 COMMISSION OF SAN DIEGO
FINANCE COMMITTEE

March 23, 2026
2:00 pm to 3:00 pm

9655 Granite Ridge Drive
Suite 120
San Diego, CA 92123

AGENDA

ITEM	SUBJECT	PRESENTER
1	**Call to Order**	**Chairman Macedo**
2	**Opportunity for Public Comments** Items not on the Agenda – Limit two minutes per speaker (*Request to Speak* slips for this item or any other item on the agenda must be submitted to Commission staff prior to meeting being called to order).	**Chairman Macedo**
3	**Recusal Reminder** All Finance Committee Members are reminded to recuse themselves from voting on any agenda item that has a real or perceived conflict of interest.	**Chairman Macedo**
4 **Action**	**Approval of Finance Committee Meeting Minutes from January 14, 2026** Supporting Document	**Chairman Macedo**
5 **Action**	**Commission Financials – February 28, 2026** Supporting Document This item includes a review and discussion of the Balance Sheet for the period ending February 28, 2026.	**Fortune Cheng Fiscal Manager**
6 **Action**	**Proposed the Revised FY 2025-26 Operating Budget, FY 2026-27 Operating Budget and Financial Spending Plan** Supporting Documents This item is a review of the Revised FY2025-26 Operating Budget, FY2026-27 Operating Budget, Sustainability Fund Budget, and updated Financial Spending Plan.	**Fortune Cheng Fiscal Manager**

7	**Finance Committee Membership Recruitment** Supporting Document This item is to discuss the At large member vacancy and recruitment.	**Executive Director Arguilez**
8	**Executive Director Report** This item will update the Finance Committee on issues affecting the Commission.	**Executive Director Arguilez**
9	**Future Agenda Items** • Third Quarter Budget Projection for FY 2025-26.	**Chairman Macedo**
10	**Adjournment**	**Chairman Macedo**

If you are planning to attend and need special accommodations, you must call Karen Hays at (858) 285-7710 at least three days in advance of the meeting.

Pursuant to Government Code section 54957.5, written materials distributed to the Finance Committee in connection with this agenda less than 72 hours before the meeting will be made available to the public at 9655 Granite Ridge Dr., Suite 120, San Diego, CA

NEXT FINANCE COMMITTEE MEETING:

April 9, 2026

9:00 am to 10:00 am

9655 Granite Ridge Drive
Suite 120
San Diego, CA 92123

Visit the Commission's website at www.first5sandiego.org

COSD CLERK OF THE BOARD
2026 MAR

LARRY COHEN, MBA
SAN DIEGO COUNTY TREASURER-TAX COLLECTOR
sdttc.com

TREASURY OVERSIGHT COMMITTEE MEETING

Wednesday, April 1, 2026, 1:30 PM
County Administration Center
1600 Pacific Highway, Room162 West, San Diego, CA 92101

Item	Subject	Presenter
1	Call Meeting to Order	**Colleen Harvey** Committee Chair
2	Requests by Public to Address the Treasury Oversight Committee (TOC) on any Matter within the Committee's Jurisdiction	**Colleen Harvey** Committee Chair
3 **Action**	Approval of October 8,2025, Meeting Minutes	**Colleen Harvey** Committee Chair
4	Fiscal Year 2024-2025 Audit and Annual Comprehensive Financial Report and Other Required Communication	**Alaina Vandermade** Brown Armstrong Accountancy Corp.
5	Economic Update	**Chris Herrera** Chief Deputy Treasurer
6	Portfolio Review	**RC Kinzly** Chief Investment Officer
7	2026 Meeting Schedule	**Chris Herrera** Chief Deputy Treasurer
8	Treasurer's Updates	**Larry Cohen** Treasurer
9	Adjournment	**Colleen Harvey** Committee Chair

Jess Martin Park Advisory Committee

Regularly scheduled Meeting,
Monday, April 6th, 2026, 4:00 p.m.
Location: Julian Library

COSD CLERK OF THE BOARD
2026 MAR 27 AM9:22

Agenda

Item	Agenda Item
1	Call to Order
2	Approval of April 6th, 2026, Agenda
3	Introductions and Announcements
4	Public Comment: Non-Agenda Items
5	Approval of Feb 2nd, 2026, Minutes
	Old Business
6	Park Update
7	Monthly Park Maintenance Fund Budget Update
8	Wellhead Tank and Landscape Tie-In Update
9	½ Basketball and Pickleball Court Update
10	Possible Off-Leash Area
11	Proposed Next Meeting Date and Location Monday, June 1st, 2026, at 4 p.m., Julian County Library

Virtual Attendance Instructions

By phone, (619) 343-2539,,398503904
By Microsoft TEAMS
Meeting ID: 257 820 197 212
Passcode: pf6xL9

Public Comment Information

This portion of the agenda provides an opportunity for members of the community to address the Committee on items of interest within the jurisdiction of the Committee.

Public comment on Agenda items is accepted at the conclusion of the Committee's discussion of that item.

Comments are customarily limited to two minutes per item for each individual attending from the community.

About the Committee

The JMPAC is a voluntary organization chartered by the County Board of Supervisors to provide community input and recommendations to the Director of the San Diego County Department of Parks

and Recreation regarding the budget, maintenance, operations, park development, facilities, and recreation programs for Jess Martin Park. (Landscape Maintenance District Zone No. 2 - Julian)

Current Members

- Mike Charlonne - Chairperson
- Allisun Kraemer - Vice Chairperson
- Richard Loomis - Secretary
- Brandon Fender - Member

COSD CLERK OF THE BOARD
2026 MAR 30 AM 9:30

Behavioral Health Advisory Board (BHAB) Meeting
Thursday, April 2, 2026, 2:30 p.m. – 5:00 p.m.
County Administration Building – Room 302
1600 Pacific Highway San Diego, CA 92101
Zoom meeting number: 893 8656 4768; Meeting password: 262740

I. **Call to Order**

II. **Consent Calendar**
Item listed under this section are considered to be routine or informational, allowing the board to adopt these items by general consent without debate and will be acted upon with one motion. There will be no separate discussion of this item unless a BHAB member so requests, in which event, the item will be considered separately on the general meeting agenda. Removed items may be taken up either immediately after the consent agenda or placed later the agenda at the discretion of the Chair.
1. APPROVAL OF THE MEETING MINUTES FROM MARCH 5, 2026
2. BEHAVIORAL HEALTH CONTINUUM INFRASTRUCTURE PROGRAM (BHCIP) ROUND 2 GRANT FUNDING BOARD LETTER DRAFT

III. **Non-Agenda Public Comments** *(2-min per speaker)*

IV. **Discussion and Action Item: Incompetent to Stand Trial (IST) Programming and Infrastructure Board Letter Draft**
Megan O'Dowd, Chief, Grant Development & Management, Behavioral Health Services (BHS)

V. **Action Item: BHAB 2025 Ad Hoc Subcommittees Recommendations**
Julie Hayden, Member-at-Large, BHAB
Robin Sales, Member-at-Large, BHAB

VI. **Subcommittee Report-Outs**
Julie Hayden, Member-at-Large, BHAB
Robert Alm, BHAB Member

VII. **Director's Report**
Nadia Privara, Director, Behavioral Health Services (BHS)

VIII. **Chair's Report**
Amanda Berry, Chair, BHAB

IX **Advisory Board Updates: Healthy San Diego, Health Services Advisory Board, and Other State and Local Board**
Amanda Berry, Chair, BHAB

X. **Announcements**

XI. **Meeting Adjournment**
Note: The next BHAB meeting will be May 7, 2026.

Brown Act Procedure: As required by California Government Code 54950 et seq. (Ralph M. Brown Act), a copy of the packet of information that was mailed to Behavioral Health Advisory Board (BHAB) members at the point of posting of this agenda has been placed at the reception desk at 3255 Camino Del Rio South, San Diego, CA 92108, for public inspection, and is available at the site of the meeting for public inspection. Members of the public wanting their own copy of the advance materials may request them under Government Code 6250 et seq. (Public Records Act) and receive them on payment of copying charges of $0.20/page, and actual mailing charges, if mailing of the material is requested. If you are planning to attend and need special accommodations, you must call (619) 563-2700, at least 72 hours in advance of the meeting.

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

2026 MAR 30 PM 12:19

Chair
Kristine Custodio Suero

Vice Chairs
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
Kristine Custodio Suero

District 4, Montgomery Steppe
Idara Ojunsaju
(Vacant)

District 5, Desmond
Rohida Khan
Amy Nantkes

Members At-Large
Kelly Jenkins-Pultz
Vernita Gutierrez
Amelia Tsering

Chiara Leroy,
Staff Assistant

Heather Murray,
Senior Deputy Counsel

AGENDA
Friday, April 3, 2026
Policy Committee Meeting
11:30am

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION AND REMOTE BROADCAST

The meeting will take place at The County of San Diego Administrative building, 1600 Pacific Highway, Room 302, San Diego, CA 92101 and is open to the public.

Individuals may also watch and listen to the committee meeting via Zoom by joining on via a computer, mobile app, or room device:
https://us06web.zoom.us/j/82504713940
Meeting ID: 825 0471 3940

PUBLIC PARKING

There is 3-hour free parking available in the underground parking garage located on Ash Street (south side of the building). Be sure to park in a public parking space to avoid citation.

HOW TO PROVIDE LIVE PUBLIC COMMENT

Individuals who wish to address the Commission and provide live public comment may do so at the designated time for public comment during the meeting at the location above or by using the Zoom videoconference information listed above to access the meeting.

Those interested in speaking are encouraged, but are not required, to submit a request to speak prior to the start of the meeting by sending an email to cswg.idarao@gmail.com with your name, email address, and the agenda item you wish to speak on or if you want to comment on item(s) not on the agenda.

DISABLED ACCESS TO MEETING

A request for a disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who

requires a modification or accommodation in order to participate in the public meeting. Any such request must be made by sending an email to CSWG@sdcounty.ca.gov or by calling (619) 531-5137 at least 24 hours before the meeting.

WRITINGS DISTRIBUTED TO THE COMMITTEE

Pursuant to Government Code 54957.5, written materials distributed to the Commission in connection with this agenda less than 72 hours before the meeting will be available to the public at the Office of the Clerk of the Board of Supervisors at the County Administration Center, 1600 Pacific Highway, Room 402, San Diego CA 92101. Please submit requests to the coordinator at: CSWG@sdcounty.ca.gov or (619) 531-5137.

Welcome – Call to Order

1. Commissioner Roll Call
2. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Live Public Comment" if you wish to be heard during this public comment period.)

Old Business

3. CEDAW update (Commissioner Nantkes)
4. Paid Family Leave updates (Vice Chair Ogunsaju)

New Business

5. Review of PFL Research project proposal document

Adjourn

6. There being no further business, this meeting is closed at _____PM.

NOTE: The Commission on the Status of Women and Girls jurisdiction is established by action of the Board of Supervisors as follows: The Board of Supervisors of the County of San Diego declares that it is the policy of the County to take action to identify needs and problems of women in the County that are affected by public policy decisions; and furthermore, to eliminate the practice of discrimination and prejudice on the basis of sex within the County. In order to promote this policy and to provide an open forum for discussion and action, there is hereby established a San Diego County Commission on the Status of Women in the Chief Administrative Office. County Code of Administrative Ordinances, Section 85.

Mailing Address: 1600 Pacific Highway, Room 201, San Diego, CA 92101-2942
Website: Commission on the Status of Women and Girls
Email: CSWG@sdcounty.ca.gov
Phone: (619) 531-5137

Chair
Kristine Custodio Suero

Vice Chair
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

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SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

COSD CLERK OF THE BOARD
2026 MAR 30 PM12:19

AGENDA
April 3, 2026

Civic Engagement Committee Meeting
1:15PM

Pursuant to Government Code Section 54954.2 the San Diego County Commission on the Status of Women & Girls will conduct a meeting at the above date and time for the purpose of transacting or discussing business as identified on this agenda.

LOCATION

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2. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)

Old Business

3. On going discussion regarding City of San Diego Office of Child and Youth Success forum in June and CSWG participation. (Discussion)
4. Ongoing discussion regarding outreach to youth organizations. (Discussion)
5. Review of speaker options for upcoming CSWG regular meetings. (Discussion)
6. Updates regarding CSWG participation in gender-based violence and harassment networks and outreach to law enforcement agencies. (Discussion)

New Business

7. New initiatives of interest among Committee members to share with CSWG executive committee. (Discussion)

Adjourn

8. There be no further business, this meeting is closed at ____PM.

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Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 531-5505

Chair
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Vice Chair
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SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

COSD CLERK OF THE BOARD
2026 MAR 30 PM 12:19

AGENDA
April 3, 2026

Governance Committee Meeting
1:15PM

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1. Commissioner Roll Call
2. Public Comment (Opportunity for members of the public to speak to the Commission on any subject within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)

Old Business

3. Discussion on SOP (Discussion/Action Item)

New Business

4. Finalizing the SOP doc to be submitted to the Commission for approval (Discussion/Action Item)
5. Governance committee to dissolve and become part of Policy Committee (Discussion).

Adjourn

6. There being no further business, this meeting is closed at ____PM.

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SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

COSD CLERK OF THE BOARD
2026 MAR 30 PM12:19

AGENDA
April 3, 2026
Regular Meeting

12:00 PM

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Join the meeting now
Meeting ID: 255 875 781 434 3
Passcode: sV7YK7h5

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Welcome – Call to Order

1. Commissioner Roll Call
2. Approve Minutes for the March 6, 2026 Regular Meeting
3. Public Comment (Opportunity for members of the public to speak to the Commission on any subject matter within the Commission's jurisdiction that is not an item on today's agenda. Follow the instructions above on "How to Provide Public Comment" if you wish to be heard during this public comment period.)
4. Guest Speaker: Atiya Kareem, FGM Task Force
5. Committee Reports:
   a. Civic Engagement: Vice Chair, Kelly Jenkins-Pultz (oral)
   b. Governance: Vice Chair, Rohida Kahn (oral)
   c. Policy: Vice Chair, Idara Ogunsaju (oral)
   d. Executive: Chair, Kristine Custodio Suero (oral)
      - March 13, 2026 Meeting Minutes – Attachment #1
6. OERJ Presentation & Updates [INFORMATIONAL/DISCUSSION/ACTION ITEM]
7. 2026 U.N. Conference on the Commission on the Status of Women [INFORMATIONAL/DISCUSSION] – Commissioner Amy Nantkes

Old Business

8. Vacancies & Appointments
   - Vacancies - Districts 2 (Anderson) & *4 (Montgomery Steppe) [PENDING]* [INFORMATIONAL/DISCUSSION]
   - Appointments –District 1 (Aguirre) Daniela Perez
9. Update on the status of County staff's drafting/submission of the board letter requesting approval of CSWG Bylaws revisions [INFORMATIONAL]
10. Further Debrief and updates on Status regarding CEDAW baseline analysis report [DISCUSSION/ACTION ITEM]

11. 3/24/2026 County of San Diego Board of Supervisors' Proclamation Presentation to the Commission for CEDAW Advocacy [INFORMATIONAL/DISCUSSION]
12. Initiative Updates and Liaison Reports [INFORMATIONAL/DISCUSSION]
    a. CEDAW Advisor: Chair Emeritus, Parisa Ijadi-Maghsoodi
    b. National Association of Commissions for Women (NACW): Vice Chair Kelly Jenkins-Pultz
    c. Women's Hall of Fame: Vice Chair Kelly Jenkins-Pultz
13. Annual Report for Board of Supervisors regarding Status Updates, Discussion and Submission [INFORMATIONAL/DISCUSSION/ACTION ITEM]
14. Triton Consulting Group – Interest in Paid Family Leave Research Project [INFORMATIONAL/DISCUSSION/ACTION ITEM]
15. Standard Operating Procedures (SOPs) Updates [INFORMATIONAL/DISCUSSION] – Attachment #2
16. Collaborators/Partners of the Commission – Update on Selection Process & Information Gathering for Upcoming Events/Projects [INFORMATIONAL/DISCUSSION]
    - Board of Supervisors - 2026 Board of Supervisors Meeting Calendar – Interest & Availability for Attendance by Commissioners
    - 4/21/2026 – Annual County Volunteer Recognition Event (9 am) & General Legislative Session (10 am)
    - 5/5/2026 – General Legislative Session (9 am)
    - 5/19/2026 – General Legislative Session (9 am)
    - 6/1/2026 – Budget Hearing: Recommended Budget Presentation & Community Feedback (12 pm)
    - 6/9/2026 – General Legislative Session (9 am)
    - 6/23/2026 – General Legislative Session/Budget Deliberations & Adoption (9 am)

New Business

17. Chair/Commissioner Announcements [INFORMATIONAL/DISCUSSION]
    - 3/3/2026 Mesa College Human Rights Law Career Panel
    - 3/3/2026 USD Business for Good VIP Career Mixer
    - 3/7/2026 Silayan Filipina Women in Law Career Panel
    - 3/9/2026 International Women's Day (Consulate Generals) – Attachment #3
    - 3/6-8/2026 Startup Weekend Women San Diego

Adjourn

18. There being no further business, this meeting is closed at ____PM.

NOTE: The Commission on the Status of Women and Girls jurisdiction is established by action of the Board of Supervisors as follows: The Board of Supervisors of the County of San Diego declares that it is the policy of the County to take action to identify needs and problems of women in the County that are affected by public policy decisions; and furthermore, to eliminate the practice of discrimination and prejudice on the basis of sex within the County. In order to promote this policy and to provide an open forum for discussion and action, there is hereby established a San Diego County Commission on the Status of Women in the Chief Administrative Office. County Code of Administrative Ordinances, Section 85.

Mailing Address:
1600 Pacific Highway, Room 352, San Diego, CA 92101-2942
Website: www.sdstatusofwomenandgirls.org
Email: CSWG@sdcounty.ca.gov
Phone: (619) 531-5505

Chair
Kristine Custodio Suero

Vice Chair
Kelly Jenkins-Pultz
Rohida Khan
Idara Ogunsaju

District 1, Aguirre
Vacant
Monica Martinez

District 2, Anderson
Mary Davis
Vacant

District 3, Lawson-Remer
Kimberly Keen
Kristine Custodio Suero

District 4, Montgomery Steppe
Idara Ogunsaju
Vacant

District 5, Desmond
Rohida Khan
Amy Nantkes

Members At-Large
Kelly Jenkins-Plutz
Vernita Gutierrez
Amelia Tsering

Chiara Leroy,
Staff Assistant

Heather Murray,
Senior County Counsel

SAN DIEGO COUNTY
COMMISSION ON THE STATUS OF
WOMEN & GIRLS

Executive Board Committee
Meeting Minutes
March 13, 2026
3:30 PM

The meeting began at 3:38 pm at the Rancho Bernardo Library located at 17110 Bernardo Center Dr., San Diego, CA 92128. There were no members of the public in attendance, in person or online.

Attendance

In Person
Chair Kristine Custodio Suero (KCS)
Vice Chair Kelly Jenkins Pultz (KJP)
Online
Vice Chair Rohida Khan (RK)
Vice Chair Idara Ogusaju (IO)

The Commission meeting focused on updates and planning for various initiatives, including policy and governance matters, civic engagement, and upcoming events.

Policy Committee
IO reported that the Policy Committee meeting was set for March 27, 2026 but may be moved to April 6, 2026 due to quorum issues. KCS requested that IO debrief the Commission during the April 3, 2026 meeting regarding the Startup Weekend Women event that she attended. The group also discussed the statement of work regarding paid family leave from Triton Consulting Group; IO will continue working on this with the Policy Committee and Max Vroemen.

Governance Committee
RK updated the group regarding the Standard Operating Procedures (SOPs) and reported that IO and Commissioner Vernita Gutierrez were still working on the SOPs with County Counsel. The group also discussed the possibility of including the topic of funding including grants in the SOPs and agreed that further discussions were needed to obtain information from other Commissions on the Status of Women for their process.

Civic Engagement Committee
RK confirmed the April 3, 2026 monthly meeting guest speaker from the FGM Task Force and will coordinate with Chiara Leroy. KJP discussed potential guest speakers for the May 1, 2026 and June 5, 2026 monthly meetings; the group explored potential speakers and topics including youth-based

organizations and opportunities to include young women and girls around financial literacy and economic mobility. Additional potential topics and organizations included gender-based violence/harassment, the District Attorney's unit focused on human trafficking updates, the City of San Diego Police Department on updates regarding processing of backlogged rape kits (reported in past public comment by Lori Saldana), and One Safe Place regarding resources for women experiencing domestic violence. KJP also shared that she will follow up with her connection with the City of San Diego's Youth Summit and a collaborative event with Melissa Jones of the Women's History Center at the San Diego History Center for Women's Equality Day as well as a possible tour of the center. The group also discussed the status of new member orientation for Daniela Perez (District 1, Aguirre) and are still waiting to hear confirmation from Chiara Leroy to move forward with the online orientation. KCS reported that she will follow up with Chiara Leroy to finalize and submit the 2025 annual report to the Board of Supervisors. The group also discussed that Commissioner Amy Nantkes, PhD along with two of her political science students would be debriefing the entire Commission on their experience at the UN CSW70 at the April 3, 2026 monthly meeting. The group also agreed that the upcoming Board of Supervisors' meetings for the current quarter should be included in the monthly meeting agenda and that all Commissioners should be encouraged to attend these meetings when they are available.

Chair/Commissioner Announcements
KCS debriefed the group on the VIP Career Mixer hosted by the University of San Diego on March 3, 2026 at 5:30 pm and informed KJP of students interested in attending upcoming meetings. KCS also reminded the group to complete the poll for the special meeting (in-person) to take place next week for the Commission to vote on virtual meetings going forward especially due to quorum issues. RK reported on the International Women's Day event that she attended and was hosted by the group of various Consulate Generals. KCS asked that all Vice Chairs e-mail her with the outreach events that everyone has attended and spoken at to include on the April 3, 2026 monthly agenda. KCS reminded the group of the CEDAW Advocacy proclamation presentation at the County Board of Supervisors meeting on March 24, 2026 between 8:45-9:45 am.

Meeting adjourned at 4:26 pm.

SAN DIEGO COUNTY COMMISSION ON THE STATUS OF WOMEN AND GIRLS
STANDARD OPERATING PROCEDURES

Introduction

The San Diego County Commission on the Status of Women and Girls ("Commission" or "CSWG") is mandated to study and advise the San Diego County Board of Supervisors on areas of concern to women's lives and needs in San Diego County. Its mission is to identify the unique challenges faced by women and girls in the community and to work collaboratively towards solutions that promote gender equity.

This document serves as an informational guide to the Commission's most common operating procedures. To view some of the documents and policies that govern the San Diego County Commission on the Status of Women and Girls, visit the website, https://www.sandiegocounty.gov/content/sdc/fg3/commission-status-women-girls/about/ or click here.

Commission Meetings

- All CSWG regular and committee meetings must be publicly noticed and accessible to the public (CSWG Bylaws, Article VI, Section C, paragraph 1.)
- Frequency: Regular CSWG meetings are typically held once a month, on the first Friday of each month, from 12:00 noon to 1:00 p.m.
- Location: San Diego County Administration building, 1600 Pacific Highway, San Diego, CA 92101. Room number is subject to change.
- Special Commission meetings may be scheduled, per CSWG Bylaws.
- Protocol for scheduling meetings and placing items on meeting agendas.
    - Meetings should be scheduled at least two weeks before the meeting date.
    - Agendas should be submitted to County staff for review and posting at least two weeks before the meeting date to allow for internal processing in preparation for timely public notice 72 hours before the meeting.
    - When submitting agendas include:
        - Agenda items directly into the template provided by County staff (versus in an email).
        - Confirm the date and time.
        - Confirm the location, including if it is hybrid.
            - If the meeting will be hybrid and is not the Regular meeting, inform County staff if you will be using a personal Zoom/Teams log-in and if so, what the log-in info is.
        - Ensure that all agenda items are descriptive enough that the general public will know exactly what topic will be discussed and also include what type of agenda item it is, such as informational item, action item, voting item, etc.
    - If an item requires a vote, it must be clearly marked as a voting item on the agenda. Voting is not allowed to take place on an item unless it is clearly marked as such on the agenda.
    - Confidential information is not permitted to be discussed in a public setting.

- Alert County staff as soon as possible if a meeting needs to be added, cancelled or rescheduled.

Commissioner attendance at community events

- To avoid violations of the Brown Act, when a majority of CSWG commissioners is in attendance at a social, ceremonial, educational, or other gathering, all commissioners must refrain from discussing issues related to CSWG business.

Committees

- There are four standing committees.
  - Executive
  - Civic Engagement
  - Governance
  - Policy
- Standing committees must adhere to the same requirements as for a regular meeting.
- Committee meetings are scheduled by committee chairs, at the committee chair's discretion.

Communications

- Commissioners should establish a separate email account to be used exclusively for Commission business.
- To avoid a Brown Act violation, do not send, forward or "reply to all" email messages to a majority of CSWG commissioners.
- Documents that require asynchronous collaboration and input from commissioners and committee members may be housed in a shared drive that is accessible to those requiring it, so long as there is not a majority of the Commission having access, and as long as it is deleted when the collaboration is complete.
- Media inquiries and requests for public statements should be directed to county staff to be redirected as appropriate internally
- Requests to present to the commission will be reviewed and approved by the Civic Engagement Committee
- The CSWG website is managed by County staff.
- Postings to CSWG social media accounts are managed by the Civic Engagement Committee.

Finances

- The CSWG receives no appropriated funding from the County and may apply for grant funding from the County or other entities, as appropriate.
- The CSWG cannot accept donations.

- Any intent to apply for, receive, or utilize grant funds must first be approved by the County. The approval process may take several months.
- CSWG fund accounts are managed by County staff on behalf of the Commission.

Mandatory training

- Newly appointed commissioners must attend all required orientation and training as outlined by the County of San Diego for commissioners. The following are the current requirements for all commissioners:
    - Two activities need to be completed prior to a new appointee becoming a member and therefore being able to actively participate or vote in a CSWG meeting
        - Complete viewing of the Clerk of the Board's Boards, Commissions, and Committees (BCC) training recording and submit confirmation to County staff
        - Participate in an orientation to the CSWG presented by the chair and/or vice chair(s).
    - Within one year of their appointment, all Commissioners are required to attend the formal Boards and Commissions orientation and training presented by the Clerk of the Board and County Counsel which covers topics such as the County structure, strategic plan, applicable Board policies, Brown Act, and the Code of Conduct for Boards, Commissions, and Committees (BCCs). County staff will inform commissioners when the trainings are scheduled.
    - Two hours of Ethics training currently available through the Fair Political Practices Commission website: https://www.fppc.ca.gov/learn/public-officials-and-employees-rules-/ethics-training.html
- Additionally, new commissioners should review the following resources:
    - The establishing authority for the Commission on the Status of Women and Girls: San Diego County Admin Code Section Article IV;
    - County Board Policy A-74;
    - the Clerk of the Boards, Commissions and Committees website; and
    - the CSWG Bylaws.

Membership

- The CSWG may select at-large commissioners. Other commissioners are appointed by the Board of Supervisors (BOS).
- Applications for at-large CSWG seats submitted to County staff are reviewed by the Civic Engagement Committee. Prospective candidates are forwarded to the CSWG Executive Committee before recommendations go before the full Commission for a vote. After being approved by the full Commission, the CSWG chair directs County staff to draft a letter, on behalf of the CSWG chair, to the BOS recommending approval. The item is then placed on a BOS meeting docket for a vote by the BOS.

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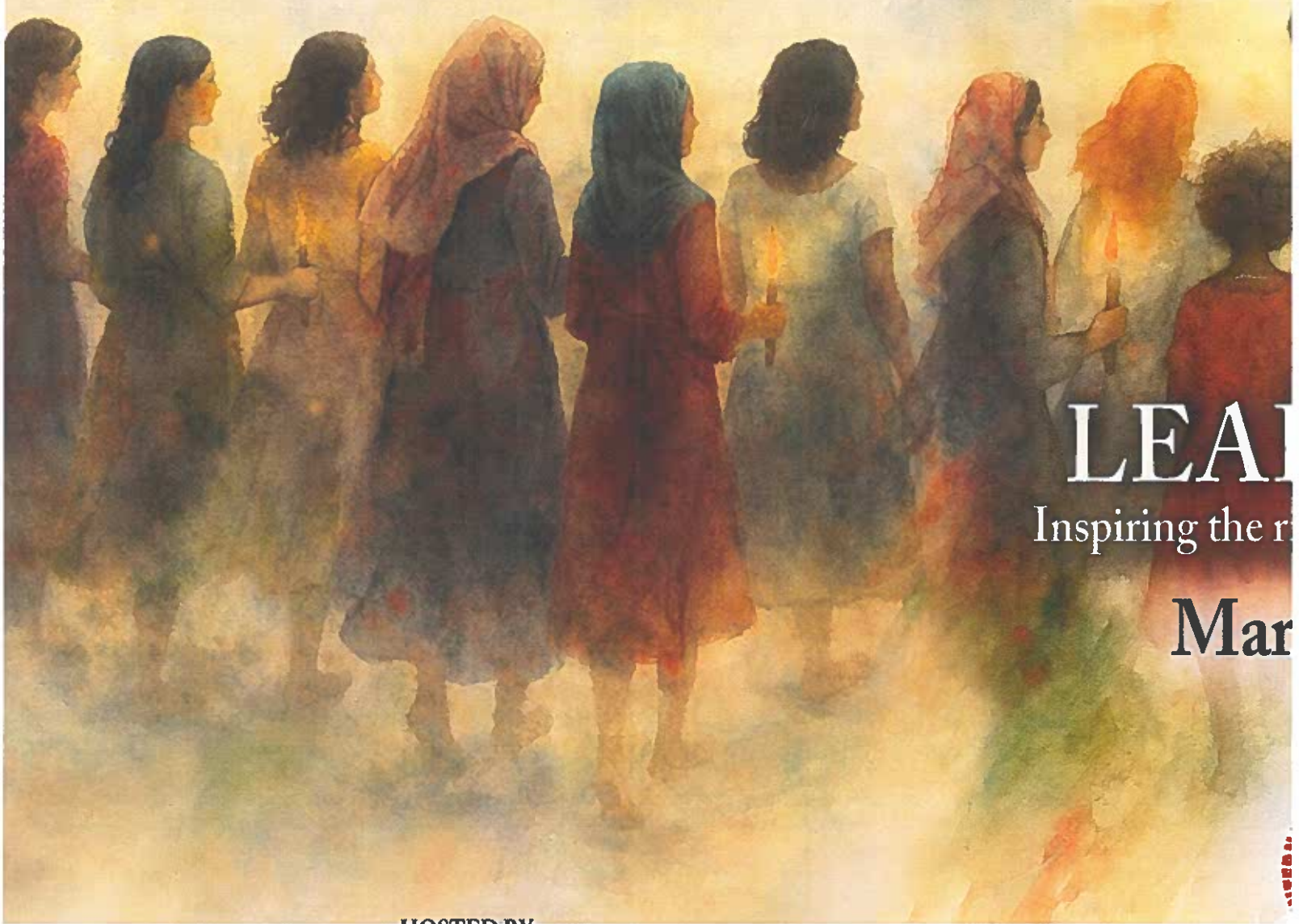
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Bluemercury is a luxury beauty retailer built on the belief that beauty should be personalized, educational, and empowering. They offer curated, high-performance skincare, makeup, haircare, and wellness brands paired with expert guidance and elevated in-store services. Their teams create customized experiences through consultations, treatments, and tailored routines. Community involvement is central to their mission, supporting charitable organizations and local initiatives through fundraising, donations, and partnerships that inspire confidence while giving back to the neighborhoods they serve.



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DEIDRE M. HENDERSON

Lieutenant Governor of Utah



Deidre M. Henderson took office as Utah's ninth lieutenant governor on January 4, 2021. Prior to being elected lieutenant governor, she served for eight years in the Utah State Senate. Henderson earned a bachelor's degree in history from Brigham Young University. She and her husband, Gabe, live in Spanish Fork, where they raised their five children. Lt. Governor Henderson has dedicated her time in public office to advancing a limited, accountable, and effective government, promoting civic responsibility, and making elections secure, transparent, and accessible to Utah voters.

Panel Moderator



AMY REES ANDERSON is the Managing Partner of REES Capital; the founder of the IPOP Foundation and serves on the boards of numerous organizations. Previously, Amy was the CEO of MediConnect Global. Amy is the author of "What Awesome Looks Like: How to Excel In Business & Life." Amy wrote daily blogs for ten years and has been a contributor to both Forbes and the Huffington Post.

Panel One

DISCUSSION WITH DIPLOMATS



LUCIA SAVA assumed the position of Consul General and Head of the Consulate General of Romania in Los Angeles on November 9, bringing more than two decades of service in bilateral and multilateral diplomacy. For 12 years, she served as a foreign policy advisor within the Office of the Foreign Affairs Secretary, where she coordinated high-level diplomatic initiatives. She contributed to Romania's Presidency of the Council of the European Union and was honored with the Order of "Diplomatic Merit" by President Klaus Iohannis. Mrs. Sava has completed advanced training through the European Security and Defence College and NATO and specializes in negotiation, mediation, crisis management, and security policy. She holds a Ph.D. in international relations from SNSPA, along with legal studies. Her leadership reflects thoughtful diplomacy and commitment to public service.



YVETTE KAREN GENTLE holds a Baccalaureate Degree in Economics and Finance and a Master's Degree in Management. Her career stands out as an inspiration for women in diplomacy, public service, and leadership. Over 37 years in the Belize Public Service, she rose through the ranks through hard work, integrity, resilience, and an unwavering commitment to country and people. In 2012, Miss Gentle served as Belize's representative on the Technical Working Group of the Caribbean Leadership Project, contributing to the design of a leadership program for the Caribbean Public Sector. From serving at the highest offices of government to representing Belize internationally, she exemplifies the impact women can have when



Paraguayan Chambe
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WISDOM FOR



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Commissioner for the City of Long I
Women and Girls for the County of S
and fluent in five languages, Ms. Khan



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POSTING DATE:
March 18, 2026

COSD CLERK OF THE BOARD
2026 MAR 18 PM 1:04

THE CLERK OF THE BOARD OF SUPERVISORS

SPECIAL VACANCY NOTICE

This is to announce the vacancy that has occurred on the **COUNTY OF SAN DIEGO ENVIRONMENTAL HEALTH AND QUALITY ADVISORY BOARD, Seat No. 6.** The **BOARD OF SUPERVISORS** makes this appointment. Please refer to the Roster of Boards, Commissions and Committees on our web site at **http://www.sdcounty.ca.gov/cob/** for further information on the qualifications for this Board.

In compliance with section 54974 of the Government Code, this appointment can be made after **April 2, 2026.**

Applications for this position can be downloaded from the web site; questions regarding this vacancy should be directed to the Clerk of the Board of Supervisors, County Administration Center, 1600 Pacific Highway, Room 402, San Diego, CA 92101-2471.

cc:

_____Supervisor Terra Lawson-Remer, A-500
_____Ana Becker, Environmental Health and Quality, O-560
_____San Diego Public Library, 330 Park Boulevard, San Diego, CA 92101
_____Posted Copy – Board Chamber
_____Posted Copy – South Entrance of County Administration Center
__✓__Communications Received

POSTING DATE:
March 11, 2026

COSD CLERK OF THE BOARD
2026 MAR 11 AM 10:43

THE CLERK OF THE BOARD OF SUPERVISORS

SPECIAL VACANCY NOTICE

This is to announce the vacancy that has occurred on the **HIV PLANNING GROUP, COUNTY OF SAN DIEGO, Seat No. 1.** The **BOARD OF SUPERVISORS** makes this appointment. Please refer to the Roster of Boards, Commissions and Committees on our web site at **https://sandiegocounty.primegov.com/public/committees** for further information on the qualifications for this Board.

In compliance with section 54974 of the Government Code, this appointment can be made after **March 25, 2026.**

Applications for this position can be downloaded from the web site; questions regarding this vacancy should be directed to the Clerk of the Board of Supervisors, County Administration Center, 1600 Pacific Highway, Room 402, San Diego, CA 92101-2471.

cc:

_____HIV Planning Group Membership Committee, P-505
_____Dasha Dahdouh, HHSA, P-505
_____San Diego Public Library, 330 Park Boulevard, San Diego, CA 92101
_____Posted Copy – Board Chamber
_____Posted Copy – South Entrance of County Administration Center
__✓__Communications Received

POSTING DATE:
March 18, 2026

COSD CLERK OF THE BOARD
2026 MAR 18 PM 12:43

THE CLERK OF THE BOARD OF SUPERVISORS

SPECIAL VACANCY NOTICE

This is to announce the vacancy that has occurred on the **NORTH COUNTY GANG COMMISSION, Seat No. 7.** The **BOARD OF SUPERVISORS** makes this appointment. Please refer to the Roster of Boards, Commissions and Committees on our web site at **http://www.sdcounty.ca.gov/cob/** for further information on the qualifications for this Board.

In compliance with section 54974 of the Government Code, this appointment can be made after **April 2, 2026.**

Applications for this position can be downloaded from the web site; questions regarding this vacancy should be directed to the Clerk of the Board of Supervisors, County Administration Center, 1600 Pacific Highway, Room 402, San Diego, CA 92101-2471.

cc:

_____Supervisor Terra Lawson-Remer, A-500
_____Lisa Nugent, Public Safety Group, A-65
_____San Diego Public Library, 330 Park Boulevard, San Diego, CA 92101
_____Posted Copy – Board Chamber
_____Posted Copy – South Entrance of County Administration Center
__✓__Communications Received

COSD CLERK OF THE BOARD
2026 MAR 18 PM 1:45

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) 531-5600

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

March 18, 2026

TO: Jim Desmond
Supervisor, Fifth District

FROM: Andrew Potter
Executive Officer/Clerk of the Board of Supervisors

STATE MANDATED ETHICS TRAINING (AB 1234) ANNUAL NOTIFICATION

Government Code Section 53235(f) requires local agencies to annually provide information to local officials about the requirements for mandatory ethics training. The Clerk of the Board is providing this annual notice to the members of the Board of Supervisors, Sheriff, District Attorney, Assessor/Recorder/County Clerk, Treasurer/Tax Collector, and members of County Boards, Commissions, and Committees.

Our records indicate that you last completed ethics training on March 21, 2024. **You are in compliance with this requirement through March 21, 2026.**

A Fact Sheet regarding State mandated ethics training (AB 1234) is attached for your information. Whenever training is completed, you should print the certificate of completion, retain it for your records and provide a copy to the Clerk of the Board of Supervisors for the public record. Government Code Section 53235.2 requires that these records are retained for five years after the local official receives the training. These records are public records, subject to disclosure under the California Public Records Act.

If you have any questions regarding these requirements, please contact Randall Sjoblom, Senior Deputy County Counsel, by email at randall.sjoblom@sdcounty.ca.gov.Thank you.

Respectfully,

Digitally signed by Andrew.Potter@sdcounty.ca.gov
Date: 2026.03.18 12:14:12 -07'00'

Andrew Potter

Attachments: State Mandated Ethics Training (AB 1234) Fact Sheet
AB 1234 Notice (2026)

cc: Damon M. Brown , County Counsel
Board of Supervisors Communications Received

COSD CLERK OF THE BOARD
2026 MAR 18 PM1:45

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) 531-5600

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

March 18, 2026

TO: Joel Anderson
Supervisor, Second District

FROM: Andrew Potter
Executive Officer/Clerk of the Board of Supervisors

STATE MANDATED ETHICS TRAINING (AB 1234) ANNUAL NOTIFICATION

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Our records indicate that you last completed ethics training on April 28, 2022. **You are required to take this training as soon as possible.**

A Fact Sheet regarding State mandated ethics training (AB 1234) is attached for your information. Whenever training is completed, you should print the certificate of completion, retain it for your records and provide a copy to the Clerk of the Board of Supervisors for the public record. Government Code Section 53235.2 requires that these records are retained for five years after the local official receives the training. These records are public records, subject to disclosure under the California Public Records Act.

If you have any questions regarding these requirements, please contact Randall Sjoblom, Senior Deputy County Counsel, by email at randall.sjoblom@sdcounty.ca.gov. Thank you.

Respectfully,

Digitally signed by AndrewPotter@sdcounty.ca.gov
Date: 2026.03.18 12:14:33 -07'00'

Andrew Potter

Attachments: State Mandated Ethics Training (AB 1234) Fact Sheet
AB 1234 Notice (2026)

cc: Damon M. Brown , County Counsel
Board of Supervisors Communications Received

COSD CLERK OF THE BOARD
2026 MAR 18 PM 1:45

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) 531-5600

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

March 18, 2026

TO: Terra Lawson-Remer
Supervisor, Third District

FROM: Andrew Potter
Executive Officer/Clerk of the Board of Supervisors

STATE MANDATED ETHICS TRAINING (AB 1234) ANNUAL NOTIFICATION

Government Code Section 53235(f) requires local agencies to annually provide information to local officials about the requirements for mandatory ethics training. The Clerk of the Board is providing this annual notice to the members of the Board of Supervisors, Sheriff, District Attorney, Assessor/Recorder/County Clerk, Treasurer/Tax Collector, and members of County Boards, Commissions, and Committees.

Our records indicate that you last completed ethics training on December 28, 2022. **You are required to take this training as soon as possible.**

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If you have any questions regarding these requirements, please contact Randall Sjoblom, Senior Deputy County Counsel, by email at randall.sjoblom@sdcounty.ca.gov.Thank you.

Respectfully,

Digitally signed by Andrew.Potter@sdcounty.ca.gov
Date: 2026.03.18 12:14:54 -07'00'

Andrew Potter

Attachments: State Mandated Ethics Training (AB 1234) Fact Sheet
AB 1234 Notice (2026)

cc: Damon M. Brown , County Counsel
Board of Supervisors Communications Received

COSD CLERK OF THE BOARD
2026 MAR 20 PM 12:37

MATTHEW PARR
DIRECTOR

OFFICE OF ECONOMIC DEVELOPMENT AND GOVERNMENT AFFAIRS
1600 PACIFIC HIGHWAY, ROOM 152, SAN DIEGO, CALIFORNIA 92101-2422
(619) 531-5522

March 20, 2026

To: Supervisor Terra Lawson-Remer, Chair
Supervisor Monica Montgomery Steppe, Vice Chair
Supervisor Paloma Aguirre, Chair Pro Tem
Supervisor Joel Anderson
Supervisor Jim Desmond

From: Matthew Parr
Director, Office of Economic Development and Government Affairs

REPORT BACK ON OPTIONS FOR ENHANCING REPRESENTATION FOR UNINCORPORATED COMMUNITIES ON THE SAN DIEGO ASSOCIATION OF GOVERNMENTS BOARD OF DIRECTORS

On December 9, 2025 (28), the San Diego County Board of Supervisors (Board) directed the Chief Administrative Officer (CAO) to gather feedback from each Board office on options for changes to the San Diego Association of Governments (SANDAG) seat structure that would allow for greater representation of the unincorporated area. Based on the Board's discussion and direction from the December 9, 2025 hearing, staff held listening sessions with each Board office to gather and consolidate the perspectives into options that could be provided back to the Board.

The resolution proposed on December 9, 2025 (28) advocated for a governance change that would allow the County's second alternate on the SANDAG Board of Directors to be an elected official who resides in the unincorporated area, selected by a majority of the County's special districts (approximately 60 districts) and the 18 community planning groups (CPGs). This memorandum provides a summary of themes gathered from meetings convened with each Board office. While there was general agreement that the unincorporated area should be represented, there was a diverse set of perspectives about how that should be achieved. The following section summarizes the themes identified through discussions with each Board office, which were used to shape the range of options presented for the Board's consideration. Any modifications to the SANDAG Board of Director seat and voting structure would require a change in State law and, therefore, would require Board direction to add language to the Board's Legislative Program Sponsorship Proposals section.

Option A: Establish a new voting seat selected from unincorporated-area elected officials
This option builds on the initial proposal discussed at the December 9, 2025 hearing to make the second alternate seat on the SANDAG Board of Directors the voting seat and require that the individual be selected from a pool of elected bodies, districts, or agencies serving the unincorporated area. Additionally, the elected body from which the individual is selected should have the ability to issue bonds and the taxing

authority (i.e. Water Districts, Fire Agencies, School Boards, etc.), as this ensures the individual understands long-term impacts to communities and demonstrates experience in decision making and responsiveness to constituents. This new voting role on the SANDAG Board should be separate from the existing advisory seat for CPGs and Community Sponsor Groups (CPSGs).

Option B: Convert the existing CPSG advisory seat into a voting seat
This option proposes to add representation to the SANDAG Board by transforming the current advisory seat into a voting seat. The CPSGs have worked together to select an individual and this advisory seat was previously added at the County's request. This would ensure that an individual is chosen from among their peers. This option addresses the notion that adding the second alternate as a voting seat is a less direct way to ensure unincorporated area representation, as it is attached to the County's current Board seat assignments.

Option C: Retain the current SANDAG governance structure
This option retains the current process and structure. Each current representative with voting authority has been entrusted to vote on behalf of all the residents that have selected them to do so.

NEXT STEPS
Making changes to the current SANDAG Board of Directors voting and seat structure requires amendments to the San Diego Regional Transportation Consolidation Act, which is the State law that established the 21-member board of directors that governs SANDAG. This includes modifications to the current seating structure as it relates to alternates or converting advisory seats to voting seats. To move forward with Options A or B, staff would need Board direction to add language to the Board's Legislative Program Sponsorship Proposals section to seek a change in State law to update the current SANDAG Board of Directors voting and seat structure. If staff receives direction during this calendar year, this effort would be undertaken immediately. The deadline for introducing new legislation passed in February 2026, so there are limited opportunities to advance new legislation this year. If unsuccessful this year, the Office of Economic Development and Government Affairs would seek to introduce legislation in the next legislative year, beginning in 2027.

For questions or additional information, please contact me by phone at (619) 531-5522 or by email at Matthew.Parr@sdcounty.ca.gov.

Respectfully,

Matthew Parr

MATTHEW PARR
Director, Office of Economic Development and Government Affairs

cc: Ebony N. Shelton, Chief Administrative Officer
Caroline Smith, Assistant Chief Administrative Officer
Dahvia Lynch, Deputy Chief Administrative Officer, Land Use and Environment Group
Andrew Potter, Clerk of the Board of Supervisors

OFFICE OF EQUITY AND RACIAL JUSTICE
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TARYELL SIMMONS
DIRECTOR

MELISSA BARTOLOME
DEPUTY DIRECTOR

March 30, 2026

TO:

Supervisor Terra Lawson-Remer, Chair
Supervisor Monica Montgomery Steppe, Vice Chair
Supervisor Paloma Aguirre, Chair Pro Term
Supervisor Joel Anderson
Supervisor Jim Desmond

FROM: Taryell Simmons, Director, Office of Equity and Racial Justice

FINAL UPDATE ON THE EQUITY IMPACT GRANT PROGRAM

On August 30, 2022 (9), the Board of Supervisors (Board) authorized the Equity Impact Grant (EIG) Program within the Office of Equity and Racial Justice (OERJ) to reduce funding barriers for small, grassroots organizations in historically underserved communities. The Board invested $2 million, awarding 20 nonprofits with $100,000 each in general operating support, paired with capacity-building training and individualized coaching through the University of San Diego's Nonprofit Institute (NPI).

Since the implementation of the EIG Program, the Board has received annual updates, with the most recent provided in December of 2025. This memo provides a final update on the EIG Program, including overall results from NPI's evaluation, key lessons learned, and plans for continued connection and support.

Key Outcomes from NPI Evaluation

The EIG Program was designed to bridge County of San Diego (County) departments and community voices to drive structural change, foster belonging and advance an inclusive government and region. Through equity-centered grantmaking and direct investment in diverse community-led solutions, the program aimed to address root causes of inequity. By lowering structural barriers that have historically limited grassroots participation in public funding, this model advanced the County's commitment to equitable resource distribution. In addition, pairing flexible funding with structured coaching and capacity-building strengthened the long-term infrastructure and sustainability of grassroots organizations.

Institutionally, the EIG Program prioritized accessibility in equitable grant outreach, the application experience, award processes, and reporting processes, while centering partnerships and co-creation between the County, NPI, and grantees whenever possible. Co-creation is the collaborative design of programs and solutions with stakeholders and affected communities.

Regionally, the program sought to strengthen grantee organizations' sustainability and growth and, through shared learning among all participants, contribute to broader resilience throughout San Diego County.

Across two grant cycles, the EIG Program strengthened organizational capacity, expanded partnerships, and advanced community-driven solutions addressing systemic inequities in education, health, restorative justice, youth empowerment, economic mobility, environmental justice, and arts and culture. These efforts not only delivered immediate benefits but also built enduring networks of collaboration. Leaders from participating organizations continue to engage in regional capacity-building spaces, such as Live Well San Diego Leadership Team meetings, sustaining shared learning and reinforcing the County's commitment to equity and resilience.

Overall, the program successfully expanded access to County funding, strengthened grassroots organizational capacity, and advanced equitable grantmaking practices. Strong demand and high satisfaction ratings demonstrate both community need and program effectiveness.

The EIG Program successfully met its objectives and delivered measurable impact:

1. **Expanded Access to Historically Under-resourced Organizations:** Community outreach was well-received and effective, generating approximately 300 applications for each cohort. Grantee distribution reflected strong regional equity: 14 grantees served the North, 9 served the North Central, 18 served the Central, 16 served the South, and 14 served the East regions. All major grant processes (e.g. Grant Application, Grant Agreement, Fund Disbursement, Coaching, and Capacity Building) were rated highly accessible by participants.
2. **Capacity Growth and Sustainability:** 90% of the grantees reported increased confidence in fundraising and fund development. Within six months of completing Cohort One, two grantees secured $1 million grants each. By the conclusion of Cohort Two, four additional grantees reported successfully attracting new funding. These outcomes demonstrate strengthened organizational sustainability and expanded capacity for resource development.
3. **Building Trust and Resilience:** Consistent with the mission of OERJ to build trust with communities that have historically been underfunded and underrepresented in County contracting, a majority of grantees reported feeling "very" or "extremely" more connected to the County. In support of resilience-building, a majority also reported feeling "extremely" more connected to their cohort peers, strengthening cross-community relationships and shared learning.
4. **Co-creation:** 75% of grantees reported feeling "very" or "extremely" meaningfully involved in shaping program content and delivery. OERJ and NPI staff likewise experienced the impact of co-creation learning from one another and from grantees in ways that strengthened relationships and informed practice. The attached "History of Co-creation" document outlines how the program evolved through deliberate, sustained collaboration with participating organizations.
5. **Institutional Learning:** OERJ and NPI developed numerous new work products, including outreach materials, application, FAQs and Q&A process, Grant Agreement, Shared Learning session materials, Capacity Assessment Tool, Capacity Building session materials and coaching protocol. These work products as well as the learning shared and documented strengthened institutional knowledge within the County, OERJ, and NPI, enhancing understanding of equitable grantmaking practices.

Detailed findings and information on lessons learned are included in attached Equity Impact Grant program Evaluation Report.

Strategic Insights for Future Equity Initiatives
Beyond meeting its objectives, the EIG Program generated important lessons for future initiatives. Its success was rooted in an iterative, community-centered approach that emphasized flexibility, adaptability, and growth at both the individual and organizational levels. Future programs should prioritize trust-based relationships, structured co-creation, peer learning models, and intentional opportunities for authentic storytelling that uplift participants' lived experience, unique voice and impact. These elements will help to sustain momentum and strengthen long-term impact.

Plan for Continued Connection and Support
Sustaining trust between community and County government remains foundational to advancing systemic change. Although budget and staffing constraints necessitate the conclusion of the EIG Program, OERJ is committed to maintaining and deepening the relationships established through this initiative.

To promote continuity of this program, OERJ will connect grantees to other County initiatives, including the County's Economic Prosperity and Innovative Contracting (EPIC) initiative and Alternatives to Incarceration (ATI), creating structured pathways for continued collaboration, innovation, and growth. These partnerships are essential to advancing equity and strengthening community resilience across the region. OERJ will also prioritize equipping grantees to apply and share their learning within the broader nonprofit ecosystem, helping to cultivate a culture in which trust, partnership, and shared knowledge drive sustained, long-term impact.

If you have any questions or concerns, please contact Office of Equity and Racial Justice Director, Taryell Simmons, at (858) 518-6773 or Taryell.Simmons@sdcounty.ca.gov.

Respectfully,

Taryell Simmons

TAYRELL SIMMONS,
Director, Office of Equity and Racial Justice

Attachment A – Equity Impact Grant Program Evaluation Report

cc: Ebony N. Shelton, Chief Administrative Officer
Caroline Smith, Assistant Chief Administrative Officer
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Elizabeth A. Hernandez, Ph.D., Interim Deputy Chief Administrative Officer, Health and Human Services Agency
Dahvia Lynch, Deputy Chief Administrative Officer, Land Use and Environment Group
Andrew Strong, Deputy Chief Administrative Officer, Public Safety Group
Board of Supervisors Communications Received

County of San Diego
Office of Equity and Racial Justice (OERJ)
Equity Impact Grant:
Program Evaluation Report

January 2026

Presented by
The Nonprofit Institute

University of San Diego
SCHOOL OF LEADERSHIP AND EDUCATION SCIENCES

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INTRODUCTION

This report provides an overview of the design, implementation, and evaluation for the Equity Impact Grant Program (EIG Program). The report was produced by The Nonprofit Institute (NPI) at the University of San Diego, the program design and evaluation partner for the San Diego County Office of Equity and Racial Justice (OERJ) on the EIG Program. Though NPI and OERJ collaborated on many program and data collection activities for the EIG Program, this report was created by NPI to maintain a level of subjective distance between funder and evaluator. This report does not provide an exhaustive review of all data collected throughout the nearly three-year joint effort on the EIG Program but is rather a thoughtful summary of key information and learnings from priority areas within the program, from design to execution and impact.

PROGRAM OVERVIEW

The EIG Program is a pilot grant program developed by OERJ to address community feedback that small, grassroots organizations often face barriers in securing funding, preventing them from expanding their impact in historically underserved communities. The EIG Program focused on supporting community-driven efforts and community-based organizations working in the social and racial justice fields. **The support provided by OERJ to organizations was in the form of general operating grants of $100,000 to each grantee, awarding funding to ten (10) qualified San Diego-based social impact organizations or initiatives in each of two (2) cohorts, for a total of twenty (20) grantees.** Funding was coupled with individualized coaching and collective capacity building workshops on a range of topics, including leadership, nonprofit governance, organizational resiliency and other domains.

Program Objective

The goal of the EIG Program was to bridge County of San Diego (County) departments and community voices in a collaborative effort that would create structural change, foster belonging, and implement solutions to build an inclusive county government and region. By investing two million dollars ($2,000,000) from the County's budget in community-based organizations, OERJ sought **to build collective power and increase equitable life outcomes in the San Diego County region**. The EIG Program was designed to **move the needle on the root causes of inequalities by pouring resources into community-driven efforts** in the following focus areas:

- Education (early childhood through higher/continuing education)
- Civic engagement & movement building
- Arts, media & culture
- Housing, community development & mobility
- Public safety & restorative justice
- Health & healing
- Financial literacy & economic development
- Food systems & environmental justice

The EIG Program was envisioned as way to reduce inequalities across sectors and systems within the county through intentional use of resources with organizations that lead and center the strengths, expertise, and cultural wisdom of communities they serve, contributing to those organizations

becoming more sustainable. The increased sustainability of those organizations would then create a multiplier effect, allowing them to not only continue their work but **be part of improving the resilience, sustainability, and impact of other such organizations and systems throughout the region**.

Primary Staff

There were support teams on both OERJ and NPI sides that included individuals assisting with event planning, administrative details, and evaluation tasks. Those staff teams were involved in the execution of program activities at the direction of key program staff on both teams listed below.

- County of San Diego, Office of Equity and Racial Justice (OERJ)
    - Taryell Simmons, Director
    - Melissa Bartolome, Deputy Director
    - Alejandra Chaidez, Equity Impact Manager

- The Nonprofit Institute, University of San Diego
    - Dr. Zachary Green, Co-Executive Director, EIGP Facilitator
    - Cristina Sanchez-Kerr, Assistant Director of Research, EIGP Program Manager and Facilitator
    - Dr. Ihan Anita Ip, Assistant Director of Leadership and Professional Development, EIGP Coach Coordinator and Facilitator

Program Timeline

The development of what became the EIG Program began with a comprehensive review of the County's existing grant programs and meaningful engagement with community partners. OERJ gathered input from nonprofit sector researchers, practitioners, and community members to identify funding needs and strategies for sustaining racial justice efforts. At the same time, OERJ worked closely with County departments, including the Department of Purchasing and Contracting, County Counsel, and the Office of Financial Planning, to design a program that honored community priorities while meeting fiscal and legal responsibilities. To further refine the approach, OERJ issued a Request for Information to potential contractors and, following this process, secured Board of Supervisors' approval to procure a contract for co-design and implementation of the EIG Program. On June 14, 2023, a contract with NPI was executed, marking the start of the collaborative design phase.

After NPI joined as a partner for program design, delivery, and evaluation of the EIG Program, NPI collaborated closely with OERJ across all project phases from June 2023 to December 2025. Over this two-and-a-half-year period, the two organizations held monthly meetings to track program status, plan upcoming steps, and reflect on key insights.

Phase 1 – Pre-Recruitment Research & Design

This first stage took place during the period of June to December 2023. This stage involved critical research, discussion, and planning by OERJ and NPI to ensure the design of the grant program at every stage was intentionally aligned with the program goals of advancing equity by building organizational resilience. NPI engaged in research to identify the best practices in equitable grant making, program design, and evaluation that could inform the design of this grant program. NPI

shared the research findings with OERJ to inform their grant development process and leveraged the data to fulfill the contractual requirement of establishing an Equity Impact Working Group (EIWG). NPI was tasked with recruiting community members most impacted by equity initiatives to provide guidance, insight, and feedback on the work of OERJ and NPI at key points in the development of this pilot grant program. The research findings and input from the EIWG were utilized by NPI in their program development role to advise OERJ on the applicant outreach process, the design of the application materials, the creation of selection criteria and process, as well as the grant agreement. Ultimately, OERJ was responsible for taking the information provided by NPI and developing an application process and materials that aligned with its priorities, within the boundaries of County operations.

Phase 2 – Recruitment & Selection

The next stage of the grant program was the recruitment and selection of grantees for the initial cohort, which spanned from December 2023 through May 2024. Documenting the process for selecting the first cohort was particularly important due to the pilot nature of the EIG Program that called for ongoing learning to happen in all aspects of the program. The two-cohort structure allowed OERJ and NPI to learn from the recruitment process for Cohort One and apply those learnings to Cohort Two. While OERJ made the final selection of grantees, NPI collaborated throughout the entire recruitment and selection process.

OERJ and NPI collaborative work in this stage involved co-creating the informational presentations to be used in the community outreach sessions and co-presenting during those sessions; co-developing and presenting the training materials for the Application Review Committee, as well as the scoring sheets and other materials the committee used in their review and scoring process; providing a few staff to be part of the committee to ensure there were enough individuals for the application review; and communicating with the EIWG to gather their feedback on the finalists. The selection and notification of the first cohort was completed by May of 2024 and served to inform the recruitment and selection of the second cohort that took place between the end of July and early December of 2024.

Grantees Cohorts One and Two (20)

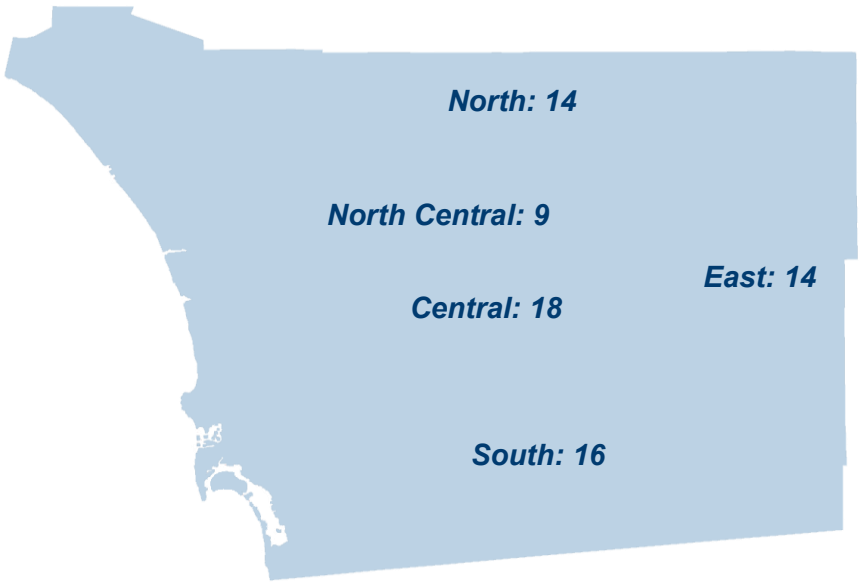
Many of the grantees selected for each cohort served multiple regions of the County and provided services within several focus areas. The organizations selected within each cohort are listed in Table 1 below, as well as the regions of the county they serve and their focus areas.

Table 1: Grantees by Cohort

Cohort One	Cohort Two
• Building Justice (HoMEwork) • First Gen Scholars • Free Thought Revolution • Garden 31 • Inner-Tribal Treatment • Lived Experiences • Majdal Arab Community Center of San Diego • Paddle for Peace • San Diego Community Birth Center • San Diego Black LGBTQ Coalition	• Better Cuts Mental Health Alliance • Club FBS (Fitteds, Books & Sneakers) • DREAMS + DUCATS • Greater Than Tech • Lived Experience Advisors (LEA) • Mano a Mano Foundation • Our Genetic Legacy • RISE San Diego • San Diego International Birthing Project • The Foundation for Care Integration

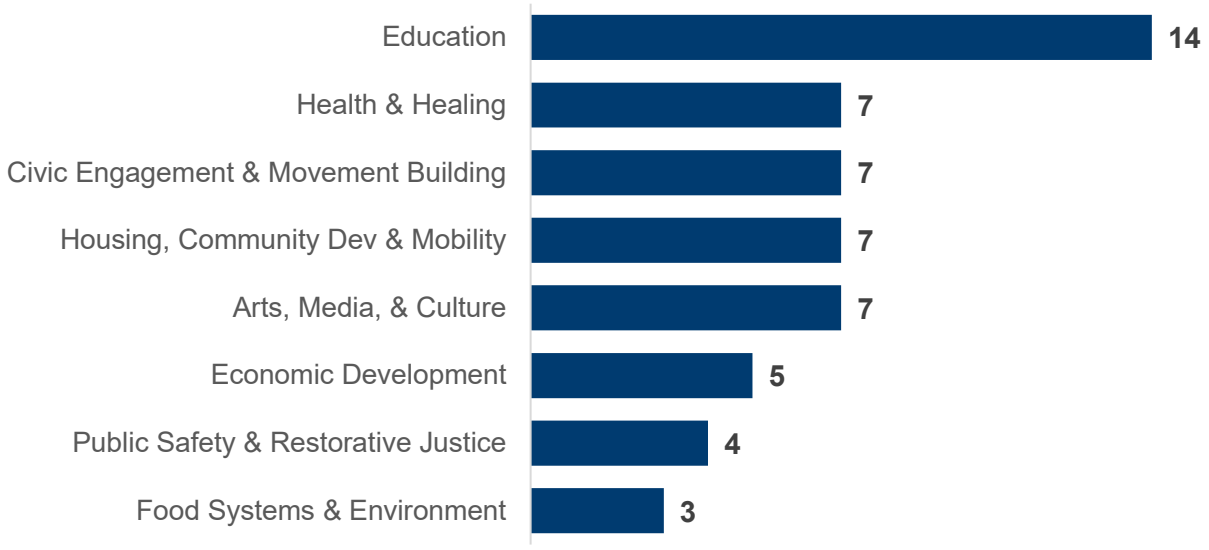
In Figure 1, the regions of San Diego County served by grantees is broken down. Grantees self-reported which region(s) they served and many grantees indicated they served multiple regions.

Figure 1: Regions Served by Grantees



The focus areas addressed by grantees are summarized in Figure 2. Grantees self-reported which issue(s) they provide services in, with many grantees indicating they addressed multiple issues.

Figure 2: Focus Areas Addressed by Grantees



Stage 3 – Grantee Program Delivery & Ongoing Evaluation

Once the grantees were selected and notified, OERJ planned and carried out Program Kick-Off Events in June of 2024 for Cohort One and January of 2025 for Cohort Two, with some input on the agenda from NPI. Cohort One participated in EIG programming from June 2024 to May 2025, whereas Cohort Two engaged in programming from January to November 2025.

The EIG Program components were determined from the proposal stage and included a combination of NPI provided workshops and coaching, along with learning opportunities provided through OERJ. To ensure the program remained responsive and co-created with OERJ and the grantees, NPI applied its expertise in design, research, and evaluation (detailed in the next section). Throughout program delivery, NPI kept OERJ informed of progress and planning via monthly meetings and Quarterly Progress Reports. Additionally, NPI implemented an Equitable Evaluation Framework™ (EEF)[1], which requires practitioners to engage in ongoing critical reflective practice, examining and deconstructing the many orthodoxies undergirding the norms with traditional philanthropic practice. NPI integrated EEF principles in evaluation by using data collection methods, processes and tools that balanced academic rigor and funder needs with centering grantees and co-creation, as possible.

Program Structure

Grantees participated in programming for roughly eleven (11) months each, within a cohort model, that involved the four components listed below.

Program Components

Shared Learning Sessions – OERJ

OERJ staff provided five (5), one-hour online sessions to each cohort in which a range of topics were discussed. The shared learning sessions served as a collaborative space for grantees to engage with

[1]*Dean-Coffey, J. (2023). Equitable Evaluation Framework™. Retrieved from Equitable Evaluation Initiative: https://www.equitableeval.org/framework*

OERJ on program updates and key deliverables, including documentation of expenditures and the final report and presentation. These sessions fostered deeper dialogue around the overarching goals and the purpose of the EIG Program, creating opportunities for reflection, co-creation and shared understanding. Discussion topics range from expected deliverables outlined in the grant agreement and guidance for reporting expenditures to strategies for self-care as Black, Indigenous, People of Color (BIPOC) leaders. In alignment with the County's Economic Prosperity through Innovative Contracting Initiative and based on feedback from Cohort One, the sessions for Cohort Two expanded to include presentations from the County's Office of Economic Development and Government Affairs and the Department of Purchasing and Contracting. Honoring the original vision for these convenings and rising needs from the grantees, the sixth and final session evolved into the EIG Program closing event, which was a collaboration effort between OERJ and NPI further described below.

NPI Approach

NPI carried out the coordination and facilitation of capacity building and leadership coaching through an Action Research Approach that centers the experiences of participants to inform the areas of learning and sharing we engage in with them. NPI was committed to an equitable, inclusive, and responsive model when engaging with community work. Evidence of this approach taken by NPI was present throughout the design, delivery, and evaluation of programming for both cohorts. For example, NPI developed its own Capacity Assessment tool for Cohort Two, foregoing the tool used with the first cohort that had limitations and a mixed reception among grantees for one developed to be ore aligned with the program's purpose and grantee needs. The Post-Program Survey, a primary evaluation tool for grantee learning and program experience, was also modified for use with Cohort Two after considering OERJ needs and general evaluation process learnings from Cohort One. Perhaps nowhere was the spirit of co-creation, responsiveness, and ongoing learning more evident than in the development and delivery of the Capacity Building Sessions, described in detail below.

Collective Capacity Building - NPI

NPI developed cohort-specific capacity-building content through an iterative process. By blending NPI's nonprofit expertise with deep listening, content was continually refined based on grantee applications; initial Capacity Assessments; insights gained by NPI during the monthly meetings with between OERJ and NPI, Coaching Debriefs, observations from previous Capacity Building Sessions; and internal NPI learnings. **It is important to note that this iterative, responsive, co-created, and learning informed approach produced two unique sets of capacity building sessions, one for each Cohort.** While a general outline of all six capacity building sessions was created at the start of programming for Cohort One, that framework was then adjusted for each unique workshop as a response to changing needs that arose through the course of the eleven months of programming for each cohort. The learnings from Cohort One were then combined with the results of the new capacity assessment tool used for Cohort Two to shape the Capacity Building Sessions provided to Cohort Two. The session development process balanced the expressed need for both skill and leadership development on an individual and communal level.

NPI provided collective capacity building workshops through six, three-hour in-person sessions for each cohort; the exception was one virtual session held in November 2024 for Cohort One. These sessions combined traditional classroom learning with dynamic activities and a heavy emphasis on self-discovery, peer-learning and connection. At least one organization leader was required to attend

each Capacity Building Session, though up to two (2) representatives per organization could attend. The general topics for each of the Capacity Building Sessions for both Cohort One and Cohort Two are listed in Table 2 and Table 3, respectively.

Table 2: Cohort 1 Session Topics

Session	Topic/Focus
Cohort 1 - Session 1	Building a Cohort Identity, Visioning Work
Cohort 1 - Session 2	Logic Models and Goal Setting
Cohort 1 - Session 3	Project Management
Cohort 1 - Session 4	Funding and Finances
Cohort 1 - Session 5	Boards: Recruitment, Engagement & Development
Cohort 1 - Session 6	Final Reflections and Preparation for Closing Event

Table 3: Cohort 2 Session Topics

Session	Topic/Focus
Cohort 2 - Session 1	Building a Cohort Identity, Organizational Assessments, & Developing Your Pitch
Cohort 2 - Session 2	Values, Mission, and Purpose Alignment; Community Centeredness; Lived Experience and Identity Development
Cohort 2 - Session 3	Storytelling as a Strategy
Cohort 2 - Session 4	Owning Your Story, Forces at Play: Directorial
Cohort 2 - Session 5	Venture Activism
Cohort 2 - Session 6	Story for Impact, Closing Practices

Leadership Coaching - NPI Partners

The design of the EIG Program included six coaching sessions for each organization. The program capitalized on NPI's expertise in leadership coaching and their work with mission-driven organizations in San Diego. In Cohort One, cognizant of the impact individualized leadership coaching can have on the success of an organization, the coaching component incorporated intentional pairings of a grantee with an identified coach based on backgrounds and stated needs. Still, some grantees voiced their needs for a different matching process that felt less prescribed. NPI adjusted the coach pairing process to ensure grantees had a voice and choice in their experience, enabling grantees to request a

different match where necessary. Having learned from the first cohort, NPI adjusted the process for the second cohort. For Cohort Two, NPI recruited a group of certified coaches, suggested matches, and then facilitated the grantees' process in confirming their choices. This new process created conditions in which the grantee was a co-creator in their own path through the EIG Program.

Eight coaches were employed per cohort with a total of thirteen coaches across the program. Internally, coaches met five times during each cohort programming period to connect across themes that grantees were presenting in their sessions, to discuss learnings from shared learning and capacity building sessions, and to gather data to plan for the next capacity building session when the grantees would engage in collective learning with NPI. This process allowed coaches and key NPI personnel to build collective capacity and prevent siloing. Coaches were enabled to respond to their client needs as a part of collective development within the cohort. Coaches reported a deep appreciation for building community amongst the coaching collective itself as well as gratitude to have worked with grantees individually and witnessing the collective impact of the cohorts in the closing sessions. Coaches felt a stronger connection to each other and the nonprofit community in San Diego and felt better equipped to support their work in the future.

EIG Program Orientation, Kick-Off and Closing Events – Collaboration Between OERJ and NPI

Relationship building began immediately and was a critical component of this co-created responsive program. This deep level of co-creation and responsive programming guided by ongoing learning led to the development of additional key program elements – introduced after the initial design – which included the EIGP Orientation, Kick-off Event, and Closing Event.

After releasing the grant awards and notifying grantees, for each cohort, OERJ promptly hosted a virtual Orientation to familiarize grantees with the County and key OERJ staff (Director, Deputy Director, Equity Impact Manager and program lead), review the grant agreements, and prepare them for the program, upcoming curriculum and activities.

The Orientation was followed by an in-person Kick-Off Event hosted by OERJ and NPI at the County Administration Center. The event featured light refreshments and a ceremonial presentation of oversized checks for $100,000 – symbolizing the significant achievement of securing a grant. It also provided an opportunity for grantees to connect with one another and meet key OERJ and NPI staff who would be supporting them throughout the program.

Lastly, grantees in Cohort One demonstrated a need to practice communicating their goals and impact to an audience that could potentially provide support to their organization, financial or otherwise. Recognizing this, OERJ and NPI designed an event that would both celebrate program completion and offer grantees an opportunity to strengthen their messaging. The Closing Event was envisioned as a dual-purpose milestone: a celebration of achievements and a strategic platform to reinforce program outcomes while cultivating connections that support long-term organizational resilience and collaboration.

The Closing Event combined recognition of grantee accomplishments with presentations from each organization highlighting their program's purpose, impact, and the influence of the EIG Program on their growth. All grantees were required to submit a final report in the format of one-page marketing tool and deliver a five-minute presentation at the Closing Event. Cohort Two grantees were given the

same requirements, with one adjustment: they were given the option to create an organizational video as their main presentation, supported by NPI staff. Cohort One's Closing Event was held at the University of San Diego, while Cohort Two's Closing Event was held at the County of San Diego Southeastern Live Well San Diego Center. Light refreshments were provided, and invitations were extended to the County of San Diego Board of Supervisors and Executives, local elected officials, philanthropic organizations, and financial institutions.

PROGRAM EVALUATION

The evaluation of this pilot program was led by the research team at The Nonprofit Institute (NPI). The evaluation design was informed by the Equitable Evaluation Framework™ (EEF), which provides three principles that shape equitable evaluation practices for organizations to consider and reflect upon as they move toward equity, inclusion, and justice in work with their partners. EEF principles are as follows:

1. Evaluation work, in and of itself, should be in service of equity.
2. Evaluative work should be designed and implemented with the values underlying equity work.
3. Evaluative work can and should answer critical questions.

The NPI team applied the EEF to center equitable practice in design and learning within the entire process. Doing so helped to ensure that collectively, NPI and OERJ intentionally worked toward outcomes that reflect justice, fairness, and dignity, in order to limit any perpetuating power differential and/or harm in strategy, practice, and/or existing partnerships. In service of EEF principles, grantees were given space to provide feedback on evaluation tools, outcomes, and processes.

As an evaluation for a pilot program, it was important for the evaluation design to give equal weight to both process and outcomes evaluation questions. **Process evaluation focuses on learning from planning and implementation.** Outcome evaluation focuses on the degree to which participants achieve desired impacts. Below are the research questions identified in the program evaluation plan at early in the NPI contract with OERJ.

Process Evaluation

Overarching Research Question:
Was the Equity Impact Grant Program implemented as intended?

Table 4: Process Evaluation Plan

Program Components	Evaluation Questions	Indicators	Data Collection Tools
Recruitment and Selection of Grantees	How do grantees reflect the intended population? What was the outreach process? Where was it advertised?	• Org. size (by budget size) • Mission focused on social justice designated areas	Internal review of grantees Sign-in sheets from community sessions

	To what degree was there overlap between those who attended events and who applied? How was the grant application process?	• Org. new to contracting with the County • # of Outreach events, social media posts • Outreach partners	Social media stats
Equity Working Group	How did the equity working group inform the process? Were suggestions implemented?	• Working group suggestions implemented	Working Group Meeting Notes
Capacity-Building and Coaching	What capacity building sessions/coaching were offered to grantees? How many grantees participated? To what degree were grantees satisfied with the capacity building?	• Session topics • Degree to which topics were informed by grantees' expressed needs • Number participated and sessions attended • Satisfaction levels	Session Sign-in sheets Grantee application question about capacity needs Grantee Experience Survey
OERJ and NPI Collaboration	How did the two partners work together? How did partners rate the effectiveness of the partnership?	• Self-reported rating of partnership effectiveness • Questions: how is it going? What is working? It would be even better if…	Midway check-in meeting in December 2024
Technical Aspects of the Fund Disbursement	Did the grant agreement meet the needs of the County and was it reflective of an equity-centered approach? How was the process for grantees of signing the grant agreement and receiving the funds?		Midway check-in meeting in December 2024 Grantee Experience Survey

Outcomes Evaluation Plan

Overarching Research Questions:
What was the impact of this Equity Impact Grant program?

- *What changed for Grantees?*
- *What changed for the populations they serve?*

Table 5: Outcome Evaluation Plan

Evaluation Questions	Indicators	Data Collection Tools
To what extent has **trust** been built between grantee orgs and the County?	• Grantees express trust in the County • Grantees report likelihood to apply for grants with the county in the future • OERJ staff express trust in grantees	Grantee Experience Survey Notes from OERJ shared learning sessions Midway check-in meeting in December 2024
To what extent did grantee orgs build their **capacity**? • Leadership • Nonprofit governance • Social change and innovation • Fundraising • Program design • Assessing impact • Power-building • Organizational resiliency	• Increased knowledge and skill development • Increased application of skills • Increased collaboration	Grantee Capacity Building Survey
To what extent have organizations **improved outcomes** for their respective population?	• Progress of grantee-defined outcomes	Year 2 follow-up focus group/survey with Cohort One

Data Collection and Analysis Process

The evaluation plan details laid out in Tables 4 and Table 5 above provided initial guidance for data collection and analysis throughout the two-and-a-half years from program design work beginning June 2023 to the completion of work with the last cohort of grantees in early December 2025. As is often the case with program evaluation projects generally and pilot projects specifically, there were many adjustments made throughout the program period to account for a variety of implementation realities from staff turnover within the OERJ and NPI teams to considerations for grantee privacy, where needed. Table 6 describes the data collection tools utilized and their purpose.

Table 6: Data Collected

Data Source	Description
EIGP Community Outreach Feedback Survey	During the Cohort One community outreach sessions, participants were invited to complete a short survey on their experiences learning about the grant program and application process. Surveys were completed online via a link shared with session attendees at the end of the presentation. Only a portion of attendees chose to complete the survey.
EIGP Community Outreach Session Field Notes	NPI staff present at the Cohort One community outreach sessions took notes to document audience questions, comments, and other observations.
Application Data	Information about the applications was documented by OERJ staff and shared with NPI, including the number of applications submitted and the details about regions and issues served from applications submitted by organizations selected for funding.
Grantee Capacity Assessments	Cohorts One and Two completed a capacity assessment using two different tools with overlapping but different capacity areas listed in Figure 7. The assessment tool distributed by NPI staff to Cohort One was an AmeriCorps tool. Cohort Two was provided with a capacity assessment tool researched and developed by NPI in response to feedback from Cohort One regarding the assessment tool provided. All twenty (20) grantees completed the assessment they were provided.
EIGP Post Program Grantee Survey	NPI created an anonymous survey to collect quantitative and qualitative data regarding the learning, experiences, and satisfaction of grantees in each cohort. NPI shared a link to the online survey with all grantees after the Closing Event for each cohort. Eighteen (18) surveys were completed; questions were not required, which resulted in differing numbers of responses per question.
EIGP Capacity Building Session Notes	NPI team members present at the Capacity Building Sessions were tasked with taking notes about questions, comments, and other observations pertinent to understanding the learning and interactions taking place among grantees in both cohorts.
OERJ-NPI Monthly Meeting Notes	NPI kept detailed notes during OERJ-NPI meetings.
Final Grantee Reports & Presentations	Grantees submitted 1-2 page written reports in PDF format highlighting the impact of the program on their organization, and similar content in presentation slides.
Midway Project Reflection	Notes and a recording of the call between OERJ and NPI were used to document the NPI facilitated conversations held in March 2025 as a midway project reflection.

Among the data collection tools listed above, the EIGP Post Program Grantee Survey and Final Grantee Reports & Presentations are of particular importance to both outcomes and process evaluation. The Grantee Survey was distributed to grantees after the completion of the Closing Event to ensure they could reflect on the full program experience. The survey was anonymous to provide a confidential means for them to be as open as possible while sharing their experiences with the program. There were ten (10) surveys completed by Cohort One, presumably from ten different organizations and eight (8) surveys were completed by Cohort Two. All twenty organizations completed a presentation at the Closing Event for their cohort, though not all submitted a written report. Most organizations in Cohort Two additionally created videos as part of their final presentations, including a few that created those videos with the help of NPI staff who assisted in filming and editing the videos.

Evaluation Findings

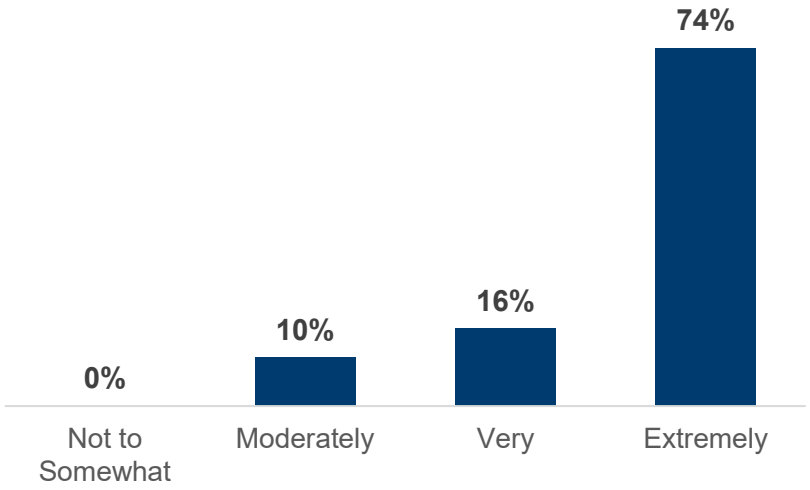
Data from all data collection tools listed in Table 6 were analyzed across sources to identify key process and outcome findings for the EIGP. Findings are presented below in blue, with supporting data drawn from multiple sources.

Community outreach was well received and effective.

A primary goal of the EIG Program was for the application process to be accessible to a larger portion of the community, including to organizations not already engaged with the County. Community Outreach was primarily done via Community Outreach Information Sessions co-facilitated by OERJ and NPI; additional outreach by OERJ included promoting the program and application during the Health & Human Services Agency regional Leadership Team meetings, social media posts and making informational materials on the OERJ website. There were four (4) Community Outreach Information Sessions held, in-person and via Zoom in January of 2024 to recruit applicants for Cohort One, with a total of 173 people in attendance at the Community Outreach Information Sessions for Cohort One. Attendance at in-person sessions for Cohort One recruitment was very low, with more than 90% of attendees attending the online sessions via Zoom. The EIGP Community Outreach Survey was distributed to participants in each session held for Cohort One outreach by facilitators through a link to the online survey. Nineteen (19) people completed the Feedback Survey, Attendance was not tracked for the information sessions held for Cohort Two recruitment and there was no survey. However, the virtual sessions were recorded, notes were taken, and OERJ and NPI held a debrief after the sessions.

Based on the responses from those completing the feedback survey noted in Figures 1-3, field notes taken during the feedback sessions, the number of applications received, and OERJ-NPI debrief notes, **the Community Outreach can be considered well-received and effective**.

Figure 3: How useful was the presentation on the Equity Impact Grant Program? N=19



90%

felt the EIG Program Community Outreach Presentations were VERY or EXTREMELY useful

Figure 4: How likely are you to apply for a grant from the Equity Impact Grant Program this year? N=19

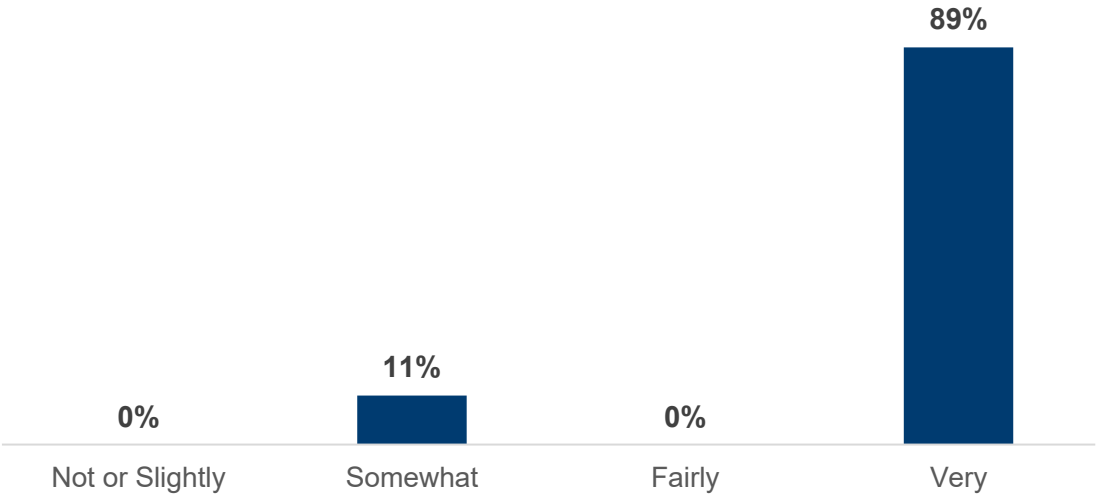
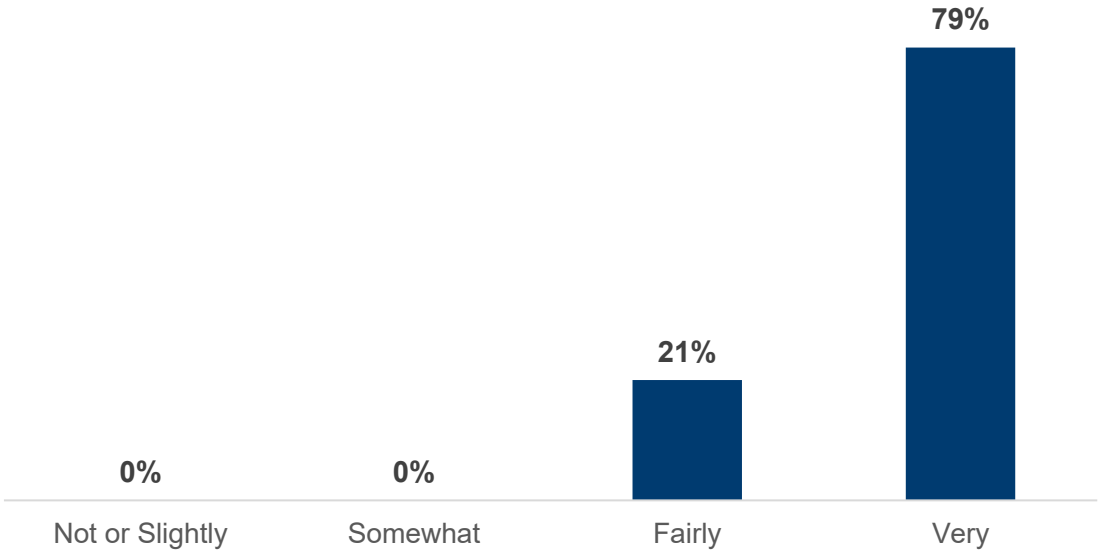


Figure 5: How likely would you be to recommend the Equity Impact Grant Program to someone else? N=19



"Thank you for organizing an informative, heartfelt, encouraging-of-community webinar. The speakers were gifted at conveying the meaning and importance of this extraordinary opportunity."

Applications Received:
Cohort One – 325
Cohort Two – 263

Looking at this finding in light of the original evaluation questions in Table 4 and Table 5, we can see the program was successful in meeting its aims.

Grantees had a wide range of capacity needs but showed consistency in the areas of highest need across both cohorts.

Organizations were asked to complete a capacity needs assessment at the start of the program and results showed that both cohorts had very similar capacity building needs. Table 7 lists the organizational capacity areas for which each cohort self-assessed as High need based on their current capacity. The categories listed reflect not only wording that was unique to the assessments used for each cohort but also the expansion of the number of capacity building areas that were assessed for the second cohort; the overlap in the categories where similar terminology was used with both cohorts is also seen in Table 7.

Table 7: Organizational Capacity Expressed by Grantees – High Needs List

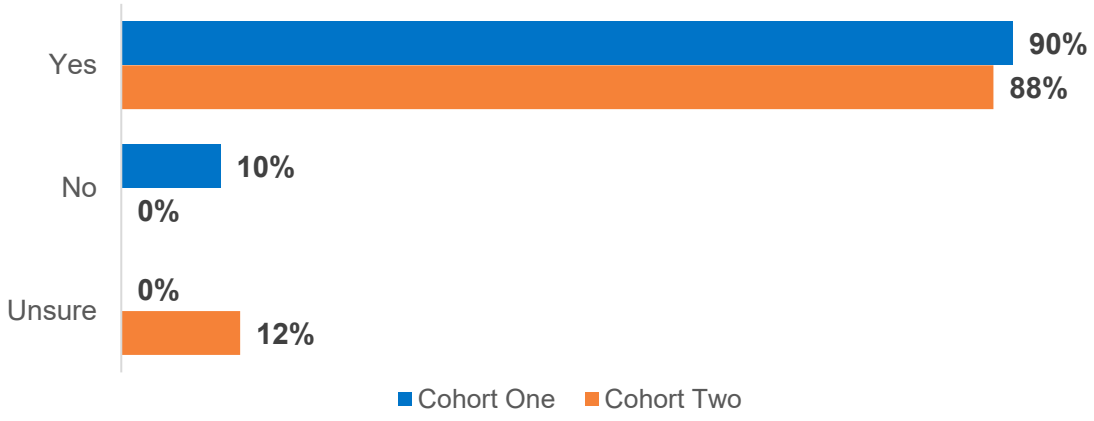
Organizational Capacity Area	Cohort One Level of Need	Cohort Two Level of Need
Strategic Planning	High	
Fiscal/Resource Management	Medium	High
Fundraising/Fund Development	**High**	**High**
Public Relations/Communications	Low	High
Ongoing Learning & Evaluation	Medium	High
Board Development	High	High
Infrastructure & Technology		High

Interactions with grantees through coaching and capacity building also showed that the areas of greatest need were consistent with the items in Table 7. Despite differences in the assessment tools and in the level of priority organizations assigned to a given area in that tool, **the most common area of need for support and development was consistent: Fundraising/Fund Development.** Other common capacity areas of high need included Board Development, Financial Management, and Evaluation.

The program was effective in increasing organizational resilience, sustainability, and capacity.

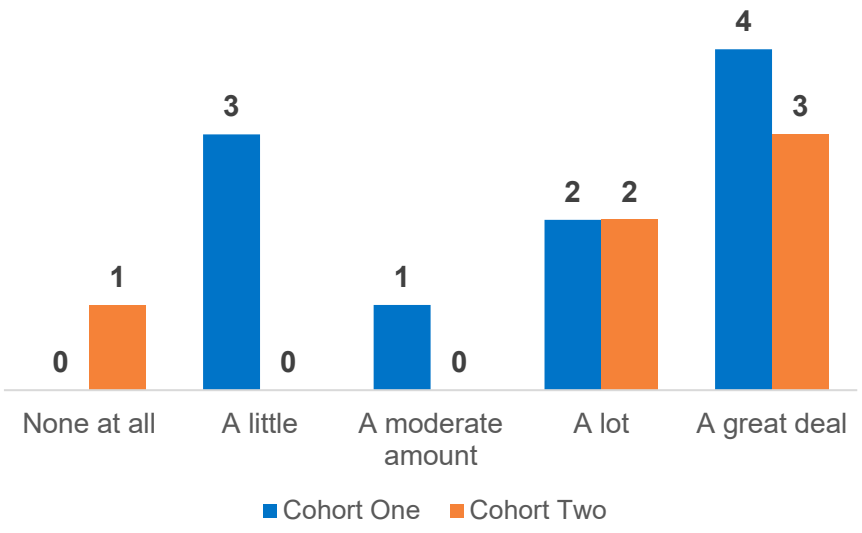
As shared above in Table 7, organizations across both cohorts identified fundraising/fund development as the highest area of need for increased capacity. Fundraising/fund development was important to OERJ, to the extent that it is a component of organizational sustainability, one of the outcome goals set by OERJ. Organizations across both cohorts showed a high level of confidence in fundraising/fund development as a result of their participation in the EIG Program.

Figure 6: As a result of EIGP, do you feel more capable of securing funding? N=18



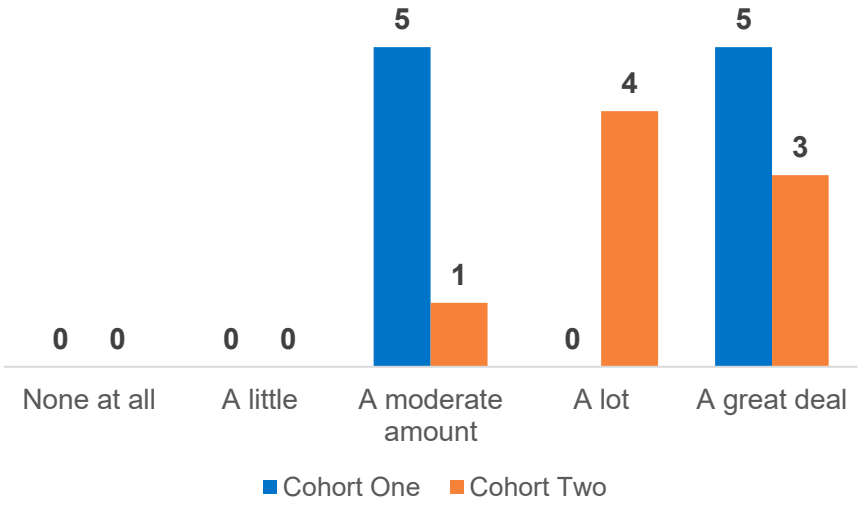
When asked about elements related to resilience, both at organizational and individual level, grantees reported increased capacity after the program. As seen in Figure 7, organizations reported improvement in organizational sustainability. Figure 8 also demonstrates a similar increase in the understanding leaders had around the importance of wellness, a component of sustainability.

Figure 7: To what extent did EIGP increase your understanding of how to sustain your organization? N=16



94%
Of those completing the survey reported an increased understanding of how to sustain their organization

Figure 8: To what extent did EIGP increase your understanding of importance of and tools for wellness? N=18



94%
Of those completing the survey reported an increased understanding of how to sustain their organization

Sustainability and resilience turned out to be very salient and challenging goals for this program, particularly for Cohort Two who began their time in the program precisely at the time when data collected by NPI as part of our Annual State of Nonprofits and Philanthropy Report shows notable reductions in the financial health of organizations in San Diego County, as well as in the level of funding available to nonprofits from government, foundations, corporations, and individual donors.

Despite operating in a challenging environment, as of the writing of this report, the information NPI and OERJ has available indicate that nineteen (19) of the twenty (20) organizations funded through this program continue to operate within the County of San Diego. **The survival of nineteen of the organizations funded through the EIG Program demonstrates a 95% success rate for the program, in terms of supporting organizational resilience and sustainability.**

2 grantees **from Cohort One obtained $1 million grants within 6 months of program completion**

4 grantees **from Cohort Two reported attracting additional funding by the end of the program**

Part of the success of the program in supporting organizational resilience is through its success in learning and capacity building for organization leaders in a variety of areas highlighted in Figures 7-19 below.

Figure 9: To what extent did EIGP increase your skills in…?

(N is not consistent in this figure as it varied per response option in this question, from 15-17)

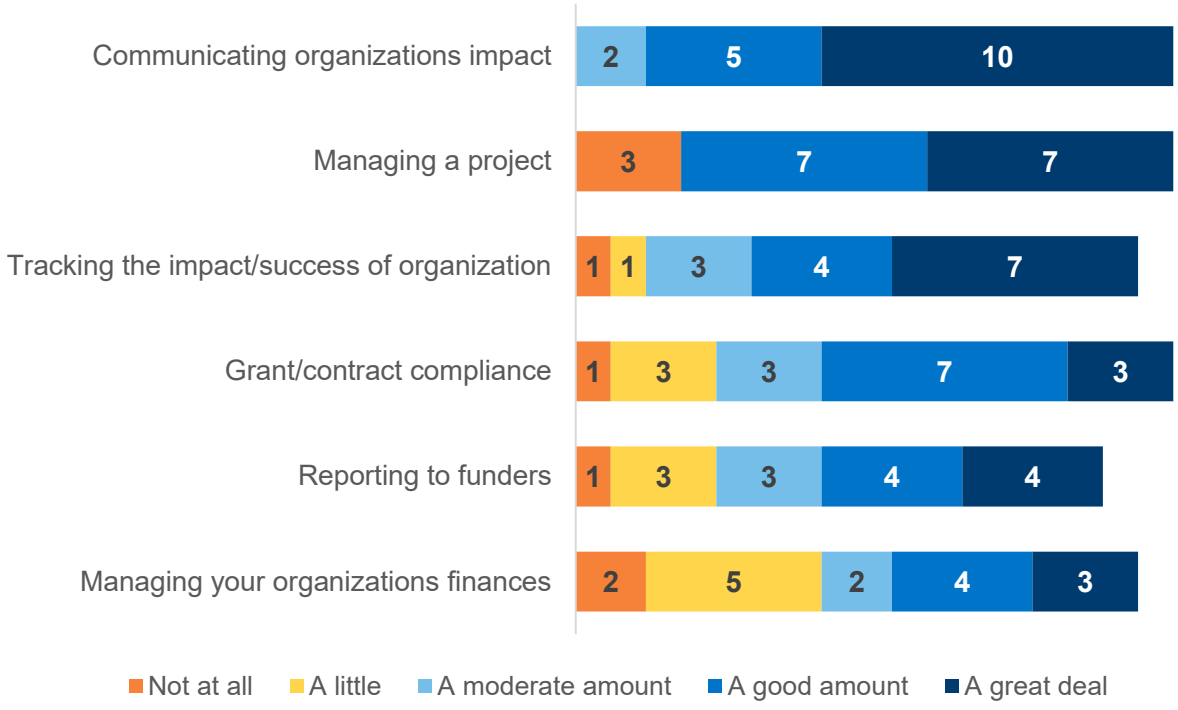


Figure 10: To what extent did EIGP increase your understanding of...? N=17

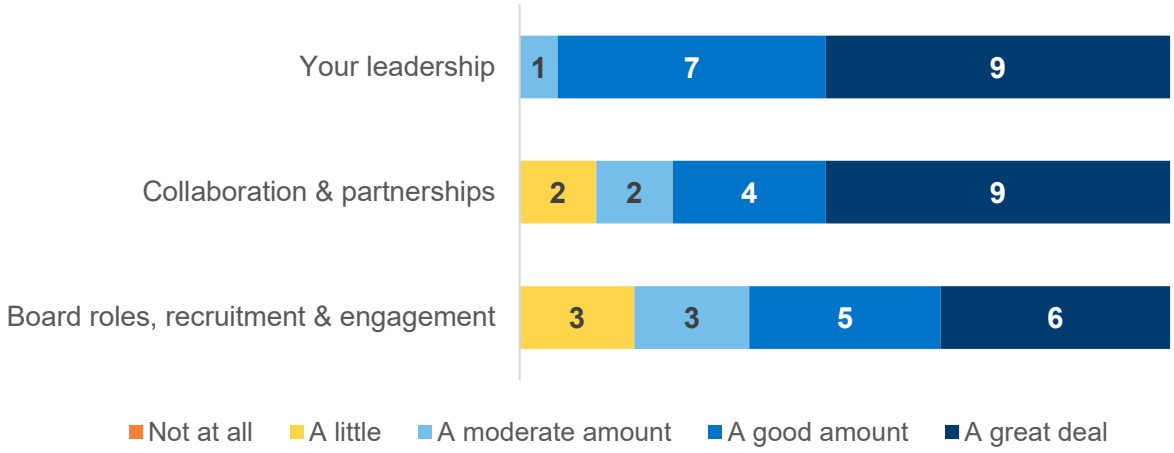
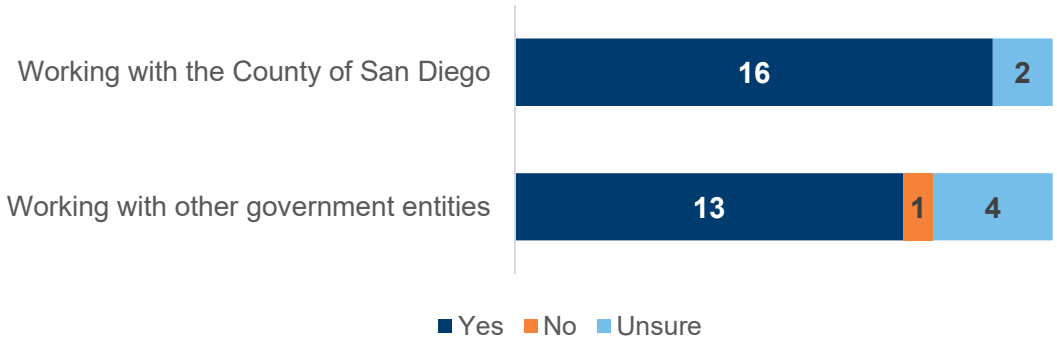


Figure 11: As a result of EIGP, do you feel more capable of...? N=18



100%

of grantees who completed the post-program survey reported an increase in skill, understanding, and capacity in multiple areas

In open-ended survey questions, through conversations, and as heard within presentations, participants reported experiencing growth and development through the program. Below are some quotes from grantees that illustrate what they learned.

Development of strategy and skill

"The capacity building workshops were a game changer for us and coaching helped us better understand how to track and communicate our impact, streamline operations, and advocate more effectively for systemic change."

"Expanding Community Impact: Leveraging new strategies to build power and advance equity-driven initiatives."

"I now understand the importance of clearly communicating what makes my work unique compared to other nonprofits, and being very specific about the services,

approach, and outcomes that set us apart. This will help me represent our organization with confidence and ensure that others truly understand the value we bring to the community.

Deepened and intentional leadership practice

"I learned what it meant to sit, take time, and intentionally honor the big feelings, the ebbs and flows that come along with this work as a leader. Learning to check in with myself more frequently not just personally but professionally as well is something I will be applying to my day-to-day, moment-to-moment work."

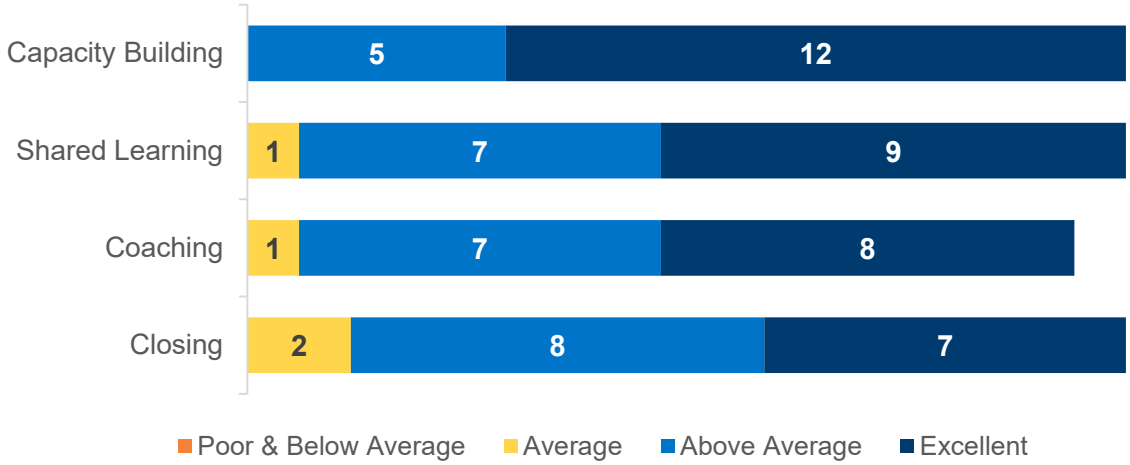
"I learned the importance of sharing my story and connecting my lived experiences to the organization's mission. this EIG program showed me how my personal experiences strengths trust and reinforces the purpose behind the service I provide."

Beyond the funding, grantees reported positive experiences with the program, from satisfaction with program components to meaningful opportunities to co-create programming.

Another important area of evaluation for this pilot EIG Program was participant satisfaction with the programming. As stated in Table 4 and Table 5, it was important to OERJ to co-create the program with grantees, in addition to NPI, and to have the overall grantee experience in the program be a positive one. To that end, several questions in the Post-Program Survey asked grantees about their satisfaction with different components of the program and funding process, as seen in Figure 12.

Figure 12: How would you rate the quality of…?

(N is not consistent in this figure as it varied per response option in this question, from 16-17)



Gratitude for validation and support

"Being part of the EIG program wasn't just about receiving funding; it was about being seen, supported, and empowered as a leader doing work rooted in community and equity… I want to extend deep gratitude to the Office of Equity and Racial Justice for creating a program that truly understands and responds to the realities of grassroots leaders. Your trust in us helped validate our work in ways that will ripple through our organization and the youth we serve for years to come."

"I really appreciated the energy and expertise of the entire NPI and OERJ team. Everyone really made the experience very, very special."

Gratitude for learning and connection

"I'm incredibly grateful for the mentorship I received. If that was all I received, that would have been enough."

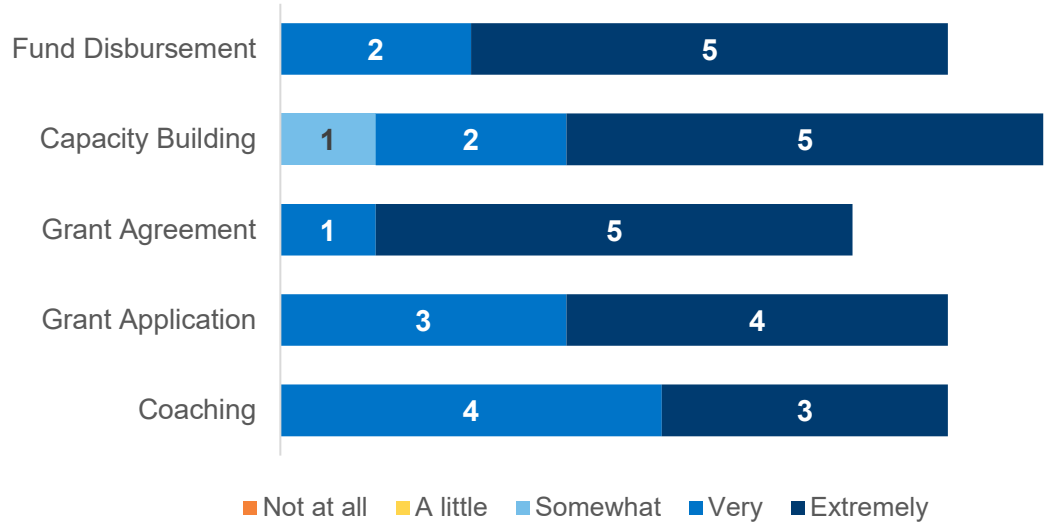
"The learning and networking were fabulous."

"Thank you for the opportunity to learn from each and every one of you and the organizations. I appreciate the hard work, passion, and dedication you bring to our communities."

Another satisfaction-related goal that OERJ identified early on was ensuring the process of working with the County, from application to contract close-out, was a positive and accessible experience for grantees. Figure 13 indicates to what degree the EIG Program was implemented in a way that met that goal (only asked of Cohort Two).

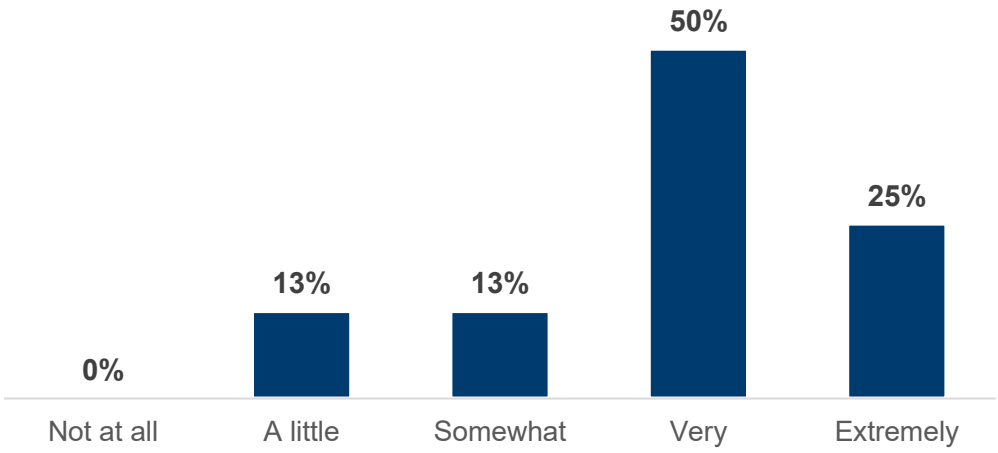
Figure 13: Please indicate how easily accessible the following processes seemed to you. *Question only asked of Cohort Two*

(N is not consistent in this figure as it varied per response option in this question, from 6-8)



A final element of satisfaction was the collaborative approach OERJ sought. As part of ensuring a positive and responsive program experience, OERJ intended to have grantees be part of co-creating the program, in as much as was possible, providing feedback on different program elements that may be integrated in real-time or at least noted for future adjustments. A specific question about this collaborative and responsive approach was added to the post-program survey for Cohort Two, seen in Figure 14 below.

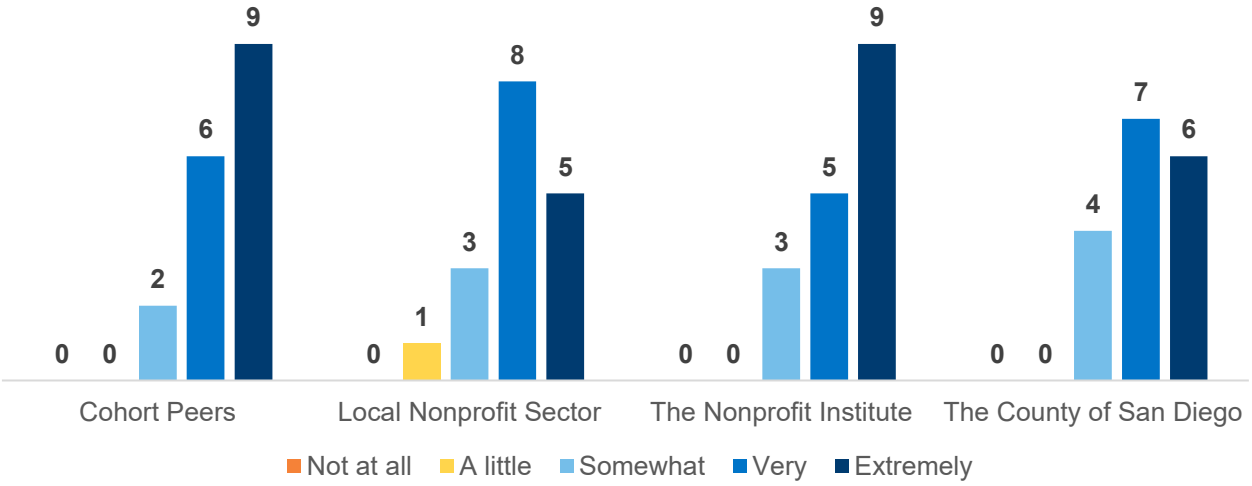
Figure 14: To what extent did you feel meaningfully involved in shaping the content and delivery of the EIG program? N=8



Grantees built connections with peers, NPI and OERJ.

OERJ set out to accomplish many goals through this program, including building trust with communities that have not historically been funded or well-represented in County of San Diego contracting. One step towards building trust was simply building a relationship or connection between grantees and OERJ. NPI also understood that the development of relationships with their peers would support the resilience and well-being of grantees. To understand to what extent these relationships were built, NPI asked a simple question about connection in the Post-Program Survey, displayed in Figure 15.

Figure 15: As a result of your participation in the program, do you feel more connected to any of the following groups? N=18



*"I am grateful for the support and the learning opportunities provided through the EIG program. The coaching, **peer connections,** and resources were valuable, and the program offered space to reflect and strengthen my leadership. I also appreciated **being part of a cohort of leaders** committed to equity and community impact.*

Increase in institutional knowledge and equitable practices for the County of San Diego, OERJ, and NPI.

Cohort participants were not the only ones that learned a great deal from the experience of being a part of the EIG Program. The institutions involved in the planning and implementation of the program – the County of San Diego, OERJ, and NPI – were active learners throughout the two-and-a-half years of the program. Though no direct quotes are available to highlight the learning each institution was engaged in, much of the learning has been discussed in previous sections through the discussion on program adjustments that were made to respond to emerging needs, challenges, and circumstances, such as moving the Community Outreach Informational Session completely online for Cohort Two recruitment in recognition of the low attendance rate at in-person sessions during recruitment for Cohort One applicants.

The development of numerous work products related to the program also serve as evidence of the learning that took place as multi-directional collaboration took place throughout the development process. These work products include:

- EIGP Outreach materials
- EIGP Application
- EIGP FAQs and Q&A process
- EIGP Grant Agreement
- Shared Learning Session materials
- NPI Capacity Assessment Tool (CAT)

- Capacity Building Session materials
- EIGP Coaching Protocol

Many of these work products, as well as the events in which they were utilized, can inform other programs and services for both institutions in the future. The monthly OERJ-NPI meetings, as well as the Closing Event planning meetings, facilitated this learning the spirit of collaboration among two entities deeply invested in further equity work.

CONCLUSION

The evaluation findings point to a pilot program with many successes, as well as some areas for development in future programming. Though future funding for this specific program is unclear, it is still advisable to take time to consider what recommendations can be gleaned from a comprehensive review of all of the data collected and experiences had by program staff and participants alike.

Recommendations for Future Programming

When we synthesize the learning and feedback from different stakeholders and data collection tools, some opportunities for future programming emerge. Should future funding be available through OERJ or another funding source, the **learnings noted in bold below** can serve as important considerations for program design and implementation.

The container and network are expanding.
As the program unfolded, the learning container extended beyond its original boundaries of a single program session or cohort, with relationships, ideas, and collaborations continuing to develop across cohorts and organizational contexts. This expansion suggests that the initiative functioned beyond being a discrete program. The EIG Program was part of a growing networked ecosystem, indicating the value of designing a program with permeability and continuity in mind that can capitalize on the expansive nature of the program to multiply its impact in the community.

Individual and organizational growth and skill development was complex and multi-faceted.
Participants demonstrated increased confidence and capacity across a range of interconnected leadership, communication, and systems-thinking skills. These gains were evident not only in individual reflections but also in how participants engaged one another and applied learning within their organizations, underscoring the importance of sustained, practice-based learning environments. This level of growth from participants demonstrates the significant efficacy of this iterative, community-focused program design.

Co-creation is deeply meaningful and impactful.
Opportunities for shared creation emerged as one of the most generative aspects of the program. Participants consistently reported that collaborative sense-making and co-designed outputs were both meaningful and activating. The Capacity Building Sessions were named as a space for leadership and community development, in particular. OERJ and NPI staff also felt the impact of co-creation, learning and growing from one another and from their work with grantees in ways that have the potential for creating lasting impact on the individuals and systems involved. Future iterations would benefit from allocating more time and structured space for collaboration and co-creation.

Peer learning is essential for long-term sustainability.
The cohort model proved critical in supporting individual resilience, reducing isolation, and normalizing uncertainty in leadership work. Given the target population OERJ sought to reach with this program, there was an abundance of founder-led organizations with few to no staff and usually a single individual, the founder, devotedly working to create impact. Peer learning created a critical and durable support system that extended beyond the formal program timeline, suggesting that cohort-based design is a key lever for long-term individual and organizational sustainability. Peer learning was strongest within the cohort but also emerged across cohorts and outside of the EIGP system. The development of such a peer learning and support network contributes to sustainability in the nonprofit field as a whole as well.

Validation and recognition are as valuable as financial investment, particularly for leaders from marginalized communities.
Participants noted that being seen, affirmed, and respected for their lived experiences and organizational realities was as meaningful as the monetary investment itself. The recognition of the value of their lived experiences functioned as a form of validation for both their leadership and their mission that strengthened engagement, trust, and willingness to take risks in learning and collaboration. As was noted in a quote above the Gratitude for Validation and Support finding, the validation empowered leaders in ways that rippled throughout their organizations and the communities they serve.

Designing for experience and collective meaning-making is critical.
The most impactful moments occurred when participants were invited into structured experiences and then given space to collectively reflect and make meaning together. Capacity Building Session #4 for Cohort Two was particularly impactful as it taught grantees Venture Activism, a communal consulting method. The response to and impact of the Venture Activism activity reinforced the importance of designing frameworks that emphasize learning through experience, supported by deep listening practices. The expressed needs demonstrated by grantees during this session was the need to be furnished with time, space, and structure to support each other in community. When provided the time, space, and structure to support one another, the learning, growth, and connection that happened in a short period was exponential.

Narrative and storytelling are central to leadership development.
Activities grounded in narrative and storytelling created conditions for deeper connection, insight, and mutual understanding while also supporting leaders in clarifying their personal values and sense of purpose. Participants practiced telling their own stories as a way of aligning inner motivation with outward leadership practice. Storytelling was also developed as an organizational capacity, supporting sustainability through resilience-building, meaning-making in times of change, and more authentic approaches to communication, fundraising, and long-term organizational strategy. Storytelling emerged as both a method of learning and a core leadership capacity that warrants continued and expanded investment.

Affinity and identity require greater attention and space.
Participants expressed a clear need for more opportunities to engage questions of identity, belonging, and affinity in explicit and supported ways. Creating dedicated spaces for these conversations can deepen trust, strengthen peer relationships, and support more equitable and inclusive leadership.

Iterative and responsive program design is essential in complex and evolving contexts. The EIGP as a pilot project prioritized responsiveness to participants, organizations, and shifting external conditions, which required an ongoing investment in iterative program design rather than reliance on fixed or static structures. Continuous reflection, feedback, and adjustment allowed the program to remain aligned with emerging needs and real-time contexts. This flexibility strengthened relevance and engagement, enabling the program to pivot when necessary while maintaining coherence and purpose. The experience underscores the importance of funding models and grant structures that support adaptive design, recognizing iteration as a marker of flexibility and strength.

A multipronged approach to support created a developmental field for grantees. The EIG Program engaged a multipronged support structure that formed a developmental field that allowed grantees to grow in ways that were authentic to their leadership styles, organizational contexts, and lived experiences. The program components intentionally held both individual leadership development and collective learning opportunities with the County and the Nonprofit Institute, creating a nimble and responsive system. This integrated approach not only enabled real-time adjustment and coordination across stakeholders, it optimized conditions for grantees with interconnected support needs to succeed while honoring diverse pathways of growth.

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Branden Butler
DIRECTOR

Rachael Ikeler
DEPUTY DIRECTOR

DATE: March 13, 2026

TO:
Supervisor Terra Lawson-Remer, Chair
Supervisor Monica Montgomery-Steppe, Vice Chair
Supervisor Paloma Aguire, Chair Pro Tem
Supervisor Joel Anderson
Supervisor Jim Desmond

FR: Branden Butler, Director
Office of Ethics Compliance and Labor Standards

OFFICE OF LABOR STANDARDS AND ENFORCEMENT FOURTH ANNUAL REPORT TO THE BOARD OF SUPERVISORS AND UPDATE ON IMPLEMENTATION OF THE FRAMEWORK

On May 4, 2021 (23), the San Diego County (County) Board of Supervisors established the Office of Labor Standards and Enforcement (OLSE) to serve as a centralized County resource dedicated to labor standards education, compliance assistance, research, and enforcement. The creation of OLSE represented an investment in protecting workers, supporting responsible employers, and strengthening the integrity of the region's labor standards framework.

Since its establishment, OLSE has remained committed to serving as a trusted and accessible resource for workers seeking to understand and exercise their rights, as well as for employers seeking guidance on complying with applicable labor laws. Through education, outreach, data analysis, and targeted enforcement, OLSE works to promote fair, safe, and lawful workplaces throughout San Diego County.

In 2025, OLSE expanded its outreach and education efforts to ensure equitable access to workplace protections and compliance support across diverse industries and communities countywide. These efforts focused on reducing barriers to information, addressing emerging labor issues, and providing practical tools to support compliance. Key accomplishments include:

Expanding Access Through Education and Outreach
In 2025, OLSE expanded its education and outreach efforts to ensure that workers and employers across all industries and communities, particularly those historically underserved, have equitable access to labor standards information and compliance support. These efforts

focused on reducing barriers to information, addressing emerging labor issues, and equipping stakeholders with practical tools to prevent violations before they occur.

In early 2025, OLSE worked directly with the County's Office of Economic Development and Government Affairs (EDGA) to develop and publish a Request for Quotations to identify a vendor that would be tasked with implementing the Compliance, Operations, and Readiness Education (CORE) program as part of EDGA's Business Engagement and Strategic Training (BEST) initiative, which is designed to help small businesses grow and succeed. After a competitive procurement process, Founders First Community Development Corporation was selected to manage this program.

With support from, and guidance informed by, the University of Rutgers' Workplace Justice Lab and the City of Minneapolis, whose pilot bookkeeper support program influenced our program's design, OLSE and EDGA identified CORE's goal: connecting small businesses with up to ten workers to bookkeepers trained in labor standards and wage theft risks, so employers can maintain compliant timekeeping, payroll, and operational systems.

Participating bookkeepers are paired with local small business employers, and both are trained directly by OLSE Business Outreach Manager. Each participating employer is offered up to 100 hours of County-subsidized bookkeeping support, with regular check-ins with OLSE staff who provide guidance and support for businesses as they navigate the process, including additional resources OLSE has created to assist businesses in understanding and complying with labor laws.

By the end of this one-year pilot program, up to 100 local small businesses will have received support from OLSE and trained bookkeepers. As a result, they will be able to operate with confidence that their internal systems reflect a clear understanding of and adherence to elevated labor standards, reducing the risk of costly wage-theft mistakes and protecting their workers from related harms.

Employer Preparedness for Federal Enforcement Actions: In response to growing concerns about federal immigration enforcement activity, OLSE led a robust stakeholder engagement campaign involving business groups, worker advocates, community organizations, and legal experts throughout the County.

Based on this feedback, OLSE developed comprehensive training and outreach materials addressing employer rights and responsibilities before, during, and after federal enforcement actions, including:

- Multiple live webinar training seminars attended by over 600 businesses from the San Diego County region
- Ongoing train-the-trainer sessions for business groups
- A three-part educational video series produced with County Communications
- Action-plan templates, signage, legal references, and links to local and statewide resources

These efforts ensure employers are informed, workers are protected, and workplaces are better prepared to respond lawfully and responsibly to enforcement activity.

Training and Education: OLSE successfully trained more than 4,286 workers and businesses throughout San Diego County through targeted, industry-specific educational sessions. These trainings addressed evolving labor regulations, workplace rights, employer responsibilities, and best practices for compliance. Trainings were delivered in multiple formats, including in-person, virtual, and train-the-trainer models, to maximize reach and effectiveness.

Digital Resource Enhancements: To further expand public access to reliable and understandable labor standards information, OLSE enhanced its website and digital resource library. New and updated materials include:

- Plain-language guides explaining workplace rights and employer obligations
- Training resources designed to prevent common labor law violations
- Guidance supporting fair chance hiring practices
- Employer preparedness resources related to immigration enforcement
- Practical compliance tools to help businesses navigate complex legal requirements

These resources serve as a critical first line of support for both workers and employers seeking timely, accurate information.

Community Partnership and Stakeholder Engagement: Recognizing that effective labor standards enforcement must be informed by lived experience, OLSE convened four quarterly Fair Workplace Collaborative meetings in 2025, engaging over 60 community stakeholders. These sessions brought together worker advocates, business representatives, legal experts, and community-based organizations to share enforcement updates, identify emerging issues, and provide direct input into OLSE's Education and Outreach Program.

This collaborative approach ensures OLSE's work remains responsive to on-the-ground realities and reflective of the diverse needs of San Diego County's workforce and business community.

Enforcing Accountability and Recovering Stolen Wages: OLSE continued to strengthen enforcement mechanisms designed to hold bad-actor employers accountable while supporting workers who have already prevailed through legal processes.

Due to the statewide wage theft crisis and significant backlog delays at the State level, Governor Newsom signed AB 594, effective January 1, 2024, granting local jurisdictions, including the County of San Diego, the authority to independently enforce key provisions of the Labor Code without relying on direction from the Division of Labor Standards Enforcement (DLSE). In response, OLSE launched the Worker's Rights Enforcement (WRE) Program in partnership with the County District Attorney's Office and County Counsel, creating a coordinated enforcement model that has already proven highly effective in securing justice for victims and ensuring a fair and competitive environment for law-abiding employers.

Through this two-year grant from the California Labor Commissioner's Office, OLSE has developed and implemented a comprehensive wage theft enforcement framework that leverages its new authority to investigate and prosecute employers engaged in unlawful labor practices. To date, OLSE has received over 600 inquiries, is actively advancing 30+ investigations, and has recovered more than $103,320 in stolen wages for workers across San Diego County,

demonstrating both the community's need for robust enforcement and the growing trust in OLSE as a regional leader. This work further complements OLSE's broader responsibilities, including administration of the Local Fair Chance Ordinance, and positions the County as a statewide model for worker protections and equitable labor standards.

Workplace Justice Fund: The Workplace Justice Fund began in January 2024, with $100,000 in County seed money. The Fund gives advances of up to $3,000 to workers who have already obtained civil administrative judgments against their employers but have been unable to collect. The worker assigns their rights to the County of San Diego, which then uses civil enforcement tools to collect the judgment on behalf of the worker. Once the judgment is paid, the Fund is reimbursed for the worker's advance and any proportionate post-judgment interest, while the balance is given to the victim. The Fund was exhausted in its first three months after approving 35 applications with combined judgments totaling nearly $460,000. In recognition of the need for more resources, the County appropriated an additional $250,000 to the Fund in 2025. During this reporting period, 19 more applications have been received, five have been approved, and seven judgments of nearly $60,000 have been successfully recovered.

Good Faith Restaurant Owner Program: The Good Faith Restaurant Owners Program remains one of OLSE's most effective tools for enforcing judgments against restaurants with outstanding wage theft liabilities. Through coordinated action with County licensing departments, OLSE ensures noncompliant businesses face real consequences, including potential shutdown, until workers are paid. The program's success prompted the Labor Commissioner's Office to create an early-engagement pipeline with OLSE, referring complainants with perfected claims for pre-hearing resolution. Ten cases have already been referred, with seven workers electing to proceed with OLSE assistance.

Strengthening Labor Standards in County Contracting: OLSE continued implementation of Board Policy B-74, which establishes labor standards for janitorial, landscaping, and security service contracts. In 2025:

- 550 workers participated in OLSE-led workplace rights trainings
- Trainings included live interpretation and translated materials in seven languages, reinforcing the County's commitment to equity, access, and worker empowerment

OLSE also worked in partnership with the Department of Purchasing and Contracting to integrate anti-wage theft accountability measures directly into the County procurement processes that support responsible employers and fair labor practices. This means the County is adding explicit labor-standards requirements into contracts, strengthening compliance disclosures, and enforcing these standards through complaint investigations. When wage-theft allegations are substantiated, the County may use the Wage Theft Retention Fund to withhold and redirect payment to make workers whole.

Advancing Fair Chance Employment: OLSE continued implementation of the Fair Chance Ordinance to ensure justice-impacted individuals have equitable access to employment opportunities across San Diego County. In 2025, over 2,400 justice-involved individuals and employers were educated on Fair Chance protections.:
Targeted outreach focused on businesses operating in unincorporated areas of the County, helping employers understand their responsibilities while reinforcing the importance of inclusive,

nondiscriminatory hiring practices. These efforts directly support economic mobility, workforce stability, and community reintegration.

Building Data-Driven Enforcement Infrastructure: OLSE advanced innovative data tools to better measure, detect, and prevent wage theft countywide.

Public Risk Assessment Tool In partnership with the Chief Technology Office (CTO) and the Office of Evaluation, Performance, and Analytics (OEPA), OLSE helped develop the Public Risk Assessment Tool, anchored by the Public Risk Assessment Golden Record (PRAGR).
The tool integrates and updates data every three months from:

- Wage theft judgments
- Secretary of State business records
- OSHA safety violations

By creating a single "golden record" for each employer, OEPA was able to cross-reference this data with County contracting and purchasing records. This enables Contracting Officer's Representatives (CORs) to more efficiently identify potential red flags among current and prospective vendors, saving time, improving oversight, and strengthening the County's due-diligence process. The tool will be utilized by CORs across departments, marking a major step toward proactive, data-informed labor standards enforcement.

OLSE's work is foundational to a fair and functioning local economy. By pairing education with enforcement, innovation with collaboration, and accountability with support, OLSE helps ensure that workers are paid what they earn, employers compete on a level playing field, and public resources are aligned with County values.

As labor standards continue to evolve, OLSE remains committed to strengthening protections, expanding access, and serving as a leader in fair workplace policy and practice across San Diego County.

If you have any questions or would like additional information, please contact me at (619) 531-5129.

Respectfully,



Branden Butler, Director
Office of Ethics Compliance and Labor Standards

cc: Ebony N. Shelton, Chief Administrative Officer
Caroline Smith, Assistant Chief Administrative Officer
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2026 CLERK OF THE BOARD
2026 MAR 13 PM 2:30

DATE: March 13, 2026

TO: Supervisor Terra Lawson-Remer, Chair
Supervisor Monica Montgomery Steppe, Vice Chair
Supervisor Paloma Aguirre, Chair Pro Tem
Supervisor Joel Anderson
Supervisor Jim Desmond

FROM: Andrew Strong, Deputy Chief Administrative Officer
Public Safety

IMMIGRANT LEGAL DEFENSE PROGRAM FINANCE AND ASSESSMENTS NEEDS REPORT

On September 9, 2025 (16), the Board of Supervisors (Board) directed the Chief Administrative Officer to prepare an annual Finance and Assessments Needs Report for the Immigrant Legal Defense Program (ILDP). The attached report identifies projected fiscal requirements, staffing needs, and funding opportunities to fund the current program and advance toward a universal representation model.

Report Highlights

Current Program Caseload Drivers and Projected Representation Costs: The FY 2024-25 Annual Report for ILDP noted that increased Immigration and Customs Enforcement (ICE) activity has contributed to expanded caseloads. More immigrants, who were previously ineligible, now qualify for ILDP representation, increasing pressure on the program's capacity. The average daily population at Otay Mesa Detention Center has increased by 200%, with average monthly ILDP caseloads rising from 56 clients in FY 2021-22 to 1,140 in November 2025. Projections suggest this number could reach 2,600 by FY 2027-28.

ILDP representation costs are forecasted to reach approximately $12.6 million in Fiscal Year (FY) 2026–27 and $17.3 million in FY 2027–28, driven by caseload growth and multi-year representation obligations. For FY 2026–27, an estimated 66% ($8.3 million) of costs will be for clients accepted in prior years whose cases extend beyond a single year. Meeting projected caseloads will require approximately 90 attorneys, 34 more than the current 56.

County Staff Support: County staff to support ILDP administration are projected at 4.0 FTE, representing contributions from 12 staff members, with total associated costs estimated at $708,000 in FY 2026–27; this amount is in addition to representation costs.

Funding Gap: Current funding of $5 million annually will be insufficient by FY 2026–27 for representation and County staff costs, with an anticipated shortfall of $7.6 million, growing to approximately $13 million in FY 2027–28.

Expansion to all Non-Detained Migrants: Moving to universal representation, by including non-detained migrants, could increase total costs to over $18.7 million in FY 2026–27 and $23.4 million in FY 2027–28, requiring more than 30 additional attorneys beyond the 90 projected for the current program.

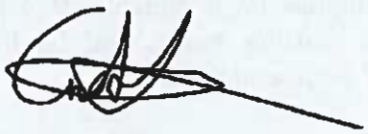
Funding Opportunities: A recent $500,000 donation sought and accepted by the Board from the Conrad Prebys Foundation has been included in the funds available for the FY 2026-27 budget. In addition, new state legislation (AB 1261) may provide future funding streams, but details are pending.

Key Risks: Based on current caseload and expenditure projections, ILDP will not be able to maintain current service levels for FY 2026-27 or subsequent fiscal years without additional resources.

Staff will continue to monitor program growth and expenditures as part of ongoing oversight. All projections in this memo are based on currently available data and historical trends. Future changes in immigration laws, regulations, or agency practices could impact these estimates, resulting in either an increase or a decrease in projected costs.

For questions or more information, please contact Paul Rodriguez, Public Defender, at (619) 441-4649 or paul.rodriguez@sdcounty.ca.gov.

Respectfully,



Andrew Strong
Deputy Chief Administrative Officer, Public Safety Group

CC: Ebony N. Shelton, Chief Administrative Officer
Caroline Smith, Assistant Chief Administrative Officer
Paul A. Rodriguez, Public Defender, County of San Diego
Clerk of the Board, Communications Received

Attachments: 2026 IMMIGRANT LEGAL DEFENSE PROGRAM FINANCE AND ASSESSMENTS NEEDS REPORT

2026 IMMIGRANT LEGAL DEFENSE PROGRAM FINANCE AND ASSESSMENTS NEEDS REPORT

San Diego County Public Defender Office of Assigned Counsel
and Public Safety Group Executive Office

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Introduction

On September 9, 2025 (16), the Board of Supervisors (Board) directed the Chief Administrative Officer (CAO) to prepare an annual Finance and Assessments Needs Report for the Immigrant Legal Defense Program (ILDP). As directed by the Board, this report outlines financial requirements, budget considerations and funding opportunities to support the current program and if directed by the Board, to advance toward universal representation. It projects fiscal, contracted attorney, and staffing needs for: (1) the current program serving detained individuals and unaccompanied minors, and (2) potential inclusion of non-detained individuals.

These projections are based on historical caseload trends and associated costs observed to date. They assume continuation of current federal, State and local policies and practices. Any unanticipated changes to immigration laws, regulations, or agency practices could significantly impact caseloads and costs, resulting in either an increase or a decrease to projected estimates. As such, these estimates reflect only what is known currently and are subject to change as new information becomes available.

Key Findings:

- **Projected Representation Costs:** ILDP representation costs for detained individuals and unaccompanied minors are forecasted to reach up to $12.6 million in FY 2026-27 and $17.3 million in FY 2027-28, driven by caseload growth and multi-year case representation obligations.
- **Caseload Drivers:** Increased Immigration and Customs Enforcement (ICE) activity and detention trends have expanded ILDP eligibility, with the average monthly caseload increasing from 56 clients in FY 2021–22 to a projected 1,200 in FY 2025–26.
- **Multi-Year Representation Impact:** A significant portion of projected future costs is driven by ongoing cases that span multiple fiscal years. For FY 2026–27, approximately 66% of estimated costs ($8.3 million) will be for clients accepted in prior years whose cases extend beyond a single year of representation.
- **County Staff Costs:** County staffing to support ILDP program administration is projected at 4.0 FTE in the Office of the Public Defender, representing contributions from 12 staff members, at a cost of approximately $708,000 in FY 2026–27, in addition to representation costs.
- **Funding Gap:** The program's $5 million annual budget, supplemented by limited prior year carryover funds, will not keep pace with projected costs. In FY 2026-27, the ILDP has a budget of $5 million plus an estimated $268,000 in unspent funds from prior years, and a $500,000 outside donation. With expected expenditures reaching $13.4 million, there is an anticipated funding gap of approximately $7.6 million. By FY 2027-

28, with no carryover funds anticipated, the gap is projected to widen to $13 million more than the $5 million allocation for a total cost of $18 million.

- **Contract Attorney Needs:** Current program projected caseloads for FY 2026–27 will require over 90 attorneys, 34 more than the current 56.
- **Expansion to all Non-Detained Migrants:** Transitioning to true universal representation could increase total costs to over $18.7 million in FY 2026-27 and an estimated $23.4 million in FY 2027-28, requiring more than 30 additional attorneys beyond the 90 projected for the current program, and resulting in a potential funding gap of about $12.9 million for 2026-27 and $18.4 million for FY 2027-28 under the expansion scenario. See Figure 5 on page 7 for an illustration of this budget scenario.

Current Program: Detained Individuals and Unaccompanied Minors

Detained Individuals: Since April 2022, ILDP has served detained individuals, including those in Alternatives to Detention or under electronic monitoring. The FY 2024-25 Annual Report highlighted an increase in ICE activity, expanding caseloads and making more immigrants eligible for ILDP representation. This is evidenced by a 200% increase in the average daily population at Otay Mesa Detention Center from FY 2020-21 to FY 2024-25 (ICE Integrated Decision Support (IIDS) 2026). Concurrently, monthly active clients rose from 56 in FY 2021-22 to nearly 800 in FY 2024-25, raising costs. The number of attorneys grew from 11 in FY 2021-22 to 46 in FY 2024-25. As of December 2025, 56 attorneys are participating, and active clients are projected to average 1,200 per month for the current fiscal year.

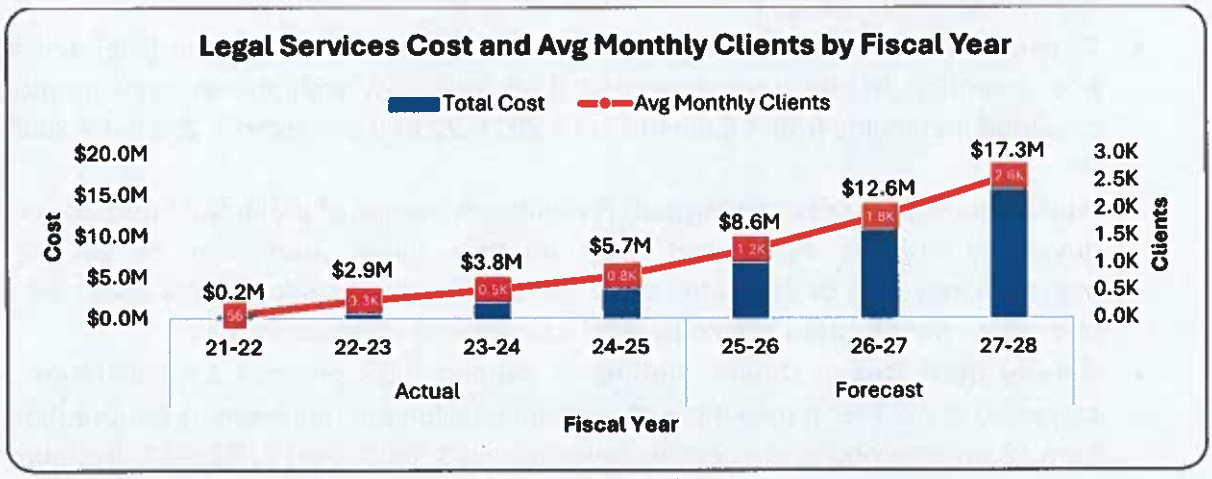


Figure 1. Current program actual and forecasted client caseload and cost

Unaccompanied Minors: On September 9, 2025 (16), the Board directed the CAO to immediately classify all unaccompanied minors (UM) as eligible for ILDP representation. Using publicly available immigration case data from the Executive Office for Immigration Review (EOIR), staff projected the expected UM client caseload to average approximately 24

per month. As additional program-specific data on UM representation becomes available, these projections will be refined to reflect observed utilization and case trends.

Overall Detained and UM Caseload Projections: Including the UM population and the detained population, we estimate an average caseload of 1,800 clients per month in Fiscal Year 2026–27, requiring over 90 attorneys—34 more than the current 56—and projected representation costs of $12.6 million. Projected growth is expected to continue into FY 2027-28 with an estimated average caseload of more than 2,500 clients per month at a cost of $17.3 million.

Multi-Year Representation Costs: In addition to new client intakes, a significant portion of the projected growth in expenditures reflects the multi-year nature of existing cases. Many clients require representation that extends beyond a single fiscal year due to case length and complexity.

To illustrate the fiscal impact of continued representation for previously accepted clients, Figure 2 presents the composition of projected FY 2026-27 representation costs for clients accepted into the program through June 30, 2026, based on the typical length of representation observed for prior clients. Of the estimated average monthly caseload of approximately 1,800 clients, about 1,100 represent clients accepted in prior fiscal years, whose representation continues into FY 2026-27. Costs attributable to these clients will total an estimated $8.3 million in FY 2026-27, representing approximately 66 percent of the program's total projected $12.6 million cost. For the subset of this client cohort whose cases extend into a third fiscal year, projected costs total an additional $4.7 million in FY 2027-28.

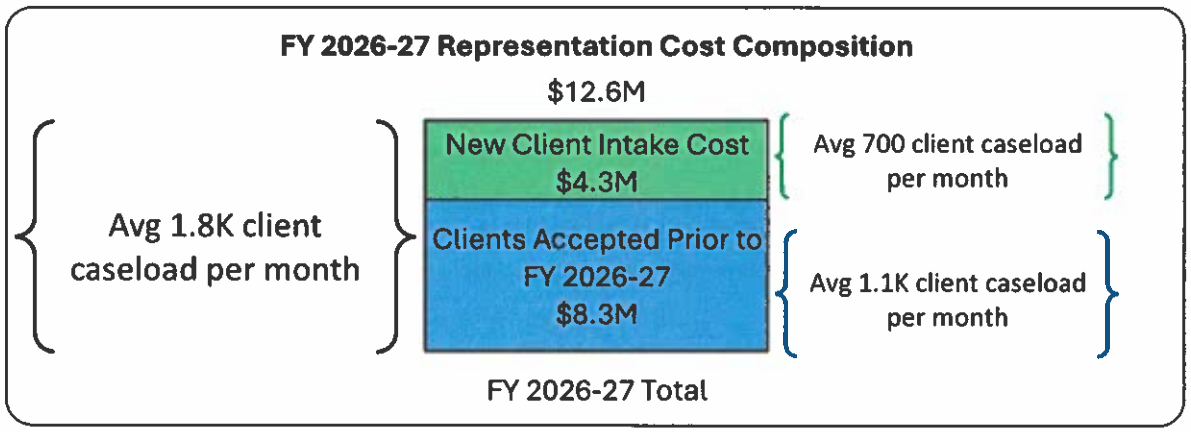


Figure 2. Composition of projected FY 2026–27 representation costs, showing costs attributable to continuing representation for previously accepted clients and new client intakes during FY 2026–27.

County Staffing Needs: While contract attorneys provide direct legal services to ILDP clients, program administration is handled by Public Defender staff. Table 1 summarizes total staffing costs associated with ILDP-related activities, expressed in full-time equivalents (FTE) and estimated labor costs for current and future fiscal years.

Table 1. Estimated County staffing and costs for ILDP administration and support

Category	FY 25-26 Est	FY 26-27 Est	FY 27-28 Est
County Staff FTE	4.0	4.0	4.0
County Staff Costs	$707,000	$729,000	$750,000

Based on the first half of FY 2025–26, total labor resources are projected to be 4.0 FTE, representing contributions from 12 staff members, with costs of approximately $707,000, due to continued program growth and associated administrative responsibilities. Assuming consistent staffing levels and a 3% annual increase in salaries and benefits, total labor costs are expected to reach approximately $750,000 by FY 2027–28.

Budgetary Considerations: Projected increases in costs indicate that ILDP may encounter a significant funding gap beginning in Fiscal Year 2026–27, driven not only by continued new client growth but also by the multi-year cost obligations associated with existing cases. As shown in Figure 3, between FY 2021–22 and FY 2024–25, annual budgets and carryover funds exceeded program expenditures; however, this margin has steadily narrowed as caseloads and staffing levels have increased.

To date, ILDP has been allocated $20 million: $5 million annually in FY 2021–22, FY 2022–23, FY 2024–25, and FY 2025–26, with no allocation in FY 2023–24 due to an $8.2 million prior-year fund balance. While these allocations initially provided additional expenditure support as carryover funds, rising caseloads and multi-year representation obligations have significantly reduced available reserves, contributing to the projected funding gap beginning in FY 2026–27.

By the close of FY 2025-26, the program's current fiscal year budget of $5 million, along with carryover funds of $4.6 million from FY 2024-25, is projected to be largely consumed by ongoing representation costs. In FY 2026–27, expenditures are expected to exceed the $5 million budget and an additional $768,000 in supplemental funding (including $268,000 in carryover funds and a $500,000 donation) by $7.6 million. This shortfall indicates that existing resources will be insufficient to fully support active cases from prior fiscal years, even before accounting for new client intakes. Looking ahead to FY 2027-28, no carryover funding is anticipated. If current trends continue, the funding gap is expected to widen further, reaching an estimated $13 million shortfall.

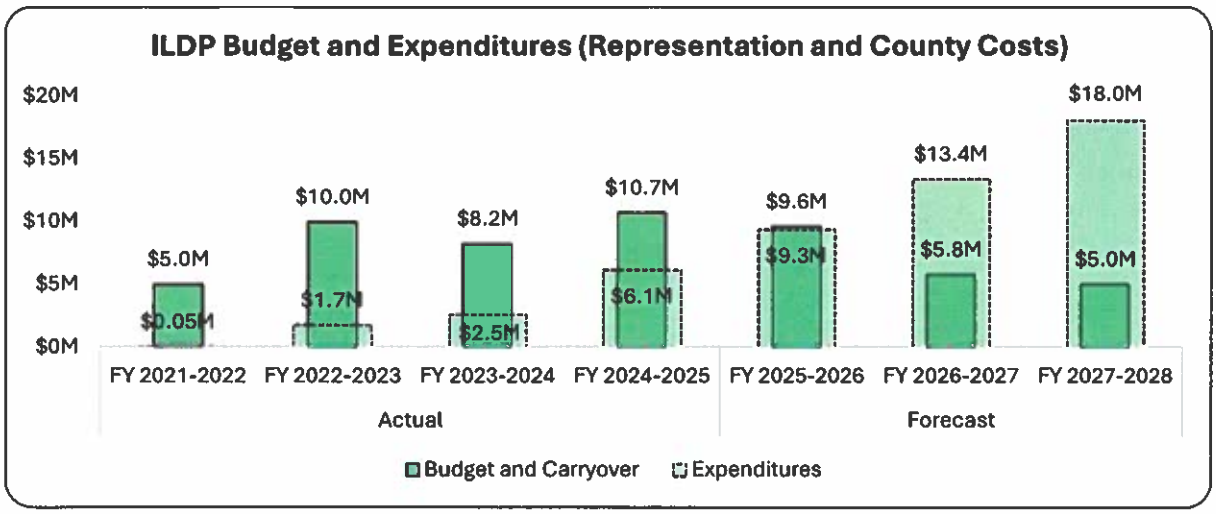


Figure 3. Annual ILDP actual and projected budget and expenditures

Without additional resources, maintaining current program service levels will not be feasible. Clients accepted in prior fiscal years whose representation continues into FY 2026-27 are projected to average more than 1,100 clients per month, exceeding the caseload level that could be supported within the existing budget. As a result, even a full suspension of new client intakes, starting July 1, 2026, likely would not be sufficient to align expenditures with available funding, given the program's ongoing legal obligations to clients already accepted into the program.

Under the current funding structure, the budget could support representation for an average of approximately 525 detained clients and 25 unaccompanied minors per month, equating to an annual program cost of just under $5 million. This level of service is substantially below the projected number of clients accepted in prior fiscal years whose representation continues into FY 2026-27, and therefore would not be sufficient to meet existing representation commitments. In addition, other adjustments may be necessary to accommodate program changes and external factors, including but not limited to:

- Adding paralegal services to reimbursable costs
- Potential renegotiation of representation fees
- Rising County labor costs
- Increased immigration court filing fees
- Unanticipated changes to immigration laws, regulations, or agency practices
- Continuing increase in detentions, increasing ILDP eligible clients
- Continuing increase of necessary appeals before the Board of Immigration Appeals (BIA) and Habeas Corpus motions in Federal Court/U.S. District Court for the Southern District of California

Potential Expansion: True Universal Representation

The Board directed the CAO to evaluate the budgetary requirements for transitioning to a true universal representation model. This approach would require ILDP to accept all non-detained migrants requesting representation, significantly increasing resource needs. Using the same methodology as the UM analysis, we estimated potential cases within the non-detained population using historical EOIR data.

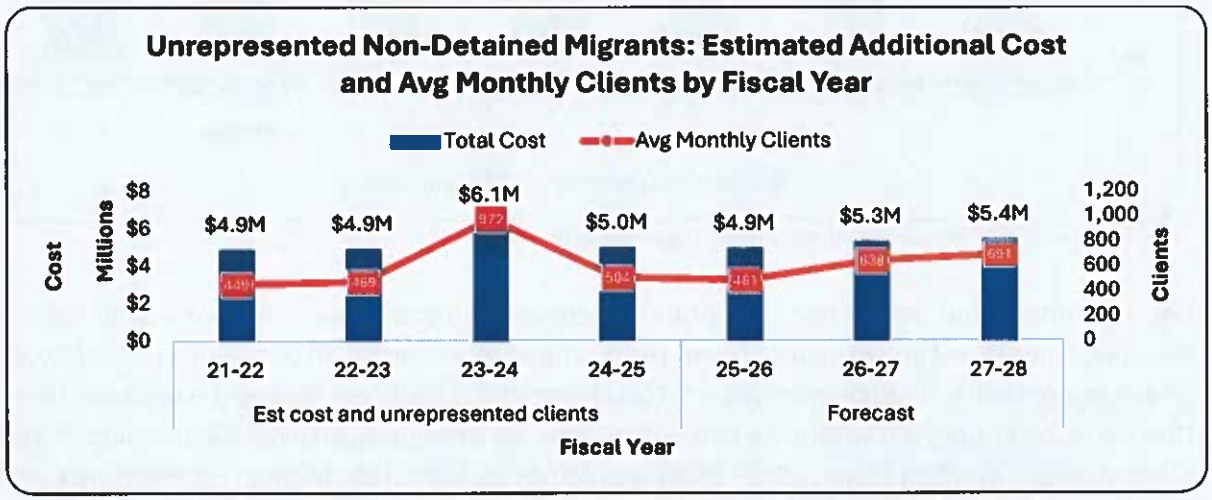


Figure 4. Unrepresented non-detained migrants: estimated additional cost and average monthly active clients

Figure 4 projects an average of 638 unrepresented non-detained client caseload per month for FY 2026–27, with estimated representation costs of approximately $5.3 million and the need for 33 additional attorneys. These 33 attorneys would be in addition to the more than 90 projected for the current program, bringing total attorney needs to well over 120 if universal representation were implemented. Combined with forecasted representation and County costs of $13.4 million for the current program, total costs would reach approximately $18.7 million in FY 2026-27 and $23.4 million in FY 2027-28 as shown in Figure 5. Based on the current annual funding level of $5 million, this would result in a potential funding gap of about $12.9 million for FY 2026-27 and $18.4 million for FY 2027-28.

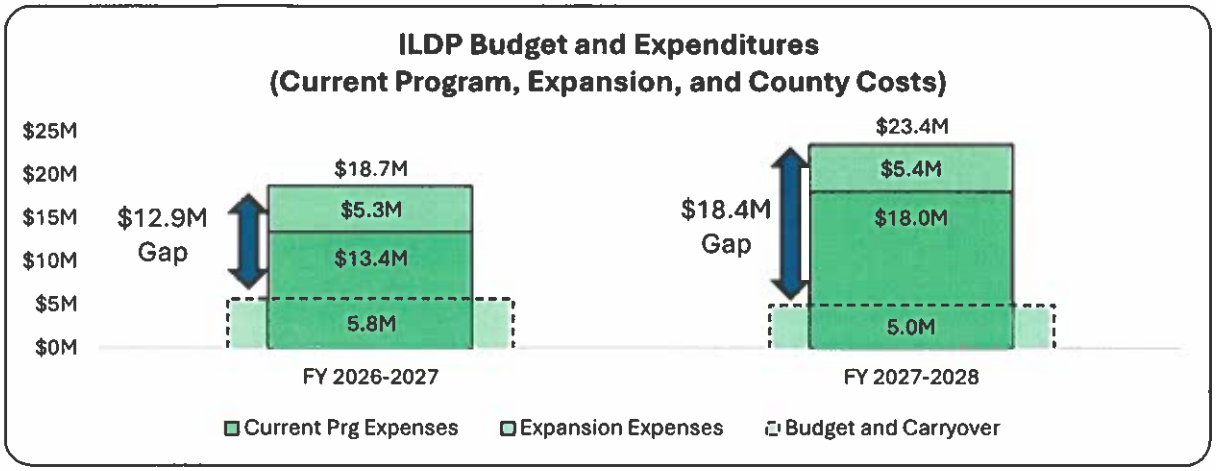


Figure 5. ILDP estimated budget and expenditures for current program, expansion, and County costs

Funding Opportunities

ILDP currently receives an annual budget of $5 million. Total spending on legal services did not exceed this amount until FY 2024–25. To prepare for continued increases in spending, the Board directed the CAO to identify philanthropic, charitable, and state funding opportunities to support ILDP. The following opportunities have been identified:

- **September 30, 2025:** The Board sought and accepted a $500,000 donation from the Conrad Prebys Foundation to expand ILDP services. This contribution represents 10% of ILDP's annual budget.
- **October 12, 2025:** The Governor signed Assembly Bill 1261, requiring the California Department of Social Services (CDSS) to contract with qualified nonprofit legal service organizations or county public defenders to provide legal services to immigrant youth in California. CDSS has not yet released details on accessing these funds.

Additional funding opportunities will be identified as they become available. Staff will continue working with the Office of Economic Development and Government Affairs to pursue further resources.

Conclusion

The Immigrant Legal Defense Program has experienced rapid growth in client demand and associated costs, driven by expanded eligibility and the complexity of immigration proceedings. Forecasts indicate that without additional resources, ILDP will face significant funding gaps as early as Fiscal Year 2026–27, risking its ability to maintain current service levels and advance toward universal representation. Strategic planning, including securing philanthropic, state, and other funding sources, will be essential to sustain operations and meet the Board's directive for equitable access to legal defense. Continued collaboration

among County departments, nonprofit partners, and policymakers will be important to support the program's long-term sustainability. All projections in this report are based on currently available data and historical trends. Future changes in immigration laws, regulations, or agency practices may significantly impact these estimates, resulting in either an increase or decrease in projected costs.

References

ICE Integrated Decision Support (IIDS). 2026. *Detention Management*. February 5. Accessed February 24, 2026. https://www.ice.gov/detain/detention-management.

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DATE: March 27, 2026

TO: Supervisor Terra Lawson-Remer, Chair
Supervisor Monica Montgomery Steppe, Vice Chair
Supervisor Paloma Aguirre, Chair Pro Tem
Supervisor Joel Anderson
Supervisor Jim Desmond

FROM: Andrew Strong, Deputy Chief Administrative Officer
Public Safety

UPDATE ON ALTERNATIVES TO INCARCERATION RESOURCE AND REENTRY HUB AND POST-CUSTODY TRANSPORTATION AND CARE COORDINATION PLAN

This memo provides an update on two Alternatives to Incarceration efforts previously authorized by the Board of Supervisors (Board). It covers updated plans to establish a Resource and Reentry Hub (Hub) in the Central Region, and efforts to connect anyone leaving County jails with transportation and reentry options upon release. Alternatives to Incarceration (ATI) is a collaborative County and community focus on strengthening the system of treatment and supportive services to reduce incarceration or re-incarceration of individuals who do not pose a public safety threat.

Update on the Resource and Reentry Hub

The Hub is designed to consolidate whole-person services in a welcoming location and engage justice-involved populations to improve reentry outcomes and reduce incarceration. On May 20, 2025 (12), the Board received staff's update on plans to release a procurement for Hub services and approved staff's request for a lease in principle for the Hub. The request was based on service provider input that it would be challenging to lease a suitable space in the Central region. However, before the County released the Hub RFP in mid-2025, an option arose to establish the site at an existing service location and the County's updated plan includes piloting the Hub through an existing location.

In Spring 2025, Behavioral Health Services (BHS) shared with Public Safety that it planned to discontinue funding for the Central Region Recovery and Bridge Center (RBC). San Diego Police Department and Public Safety were, and remain, co-funders of the service, which is operated by the McAlister Institute. The RBC provides 24/7 sobering services at 25th and Market streets in San Diego. Law enforcement officers drop off people under the influence of drugs or alcohol, instead of taking them to jail. On average, law enforcement take about eight people to the RBC each day, or more than 2,900 people a year, making it an important jail alternative. However, the contract and location have capacity to serve up to 75 a day. The RBC contract, then, presented an opportunity to expand utilization of an existing site, add co-located services and community partners, and test and refine a Hub model efficiently.

County health and justice partners had previously seen advantages to building the Hub through an existing service; it might allow the County to test a Hub model on a smaller scale. The Board approved establishing the service through competitive solicitations or amendments, and County staff continued to evaluate the most feasible and effective approach based on continued community and stakeholder input. The RBC's availability provided an opportunity for Public Safety to pursue the Hub through an existing service.

Key considerations in developing the Hub pilot at the RBC included an unexpected priority of preserving Central sobering services as a jail alternative while continuing the vision of establishing the Hub, careful re-evaluation of addressing gaps in existing services, and a consensus by County justice system partners, including the District Attorney, Sheriff, Probation Chief and Public Defender to consider new criminal justice opportunities and costs stemming from Proposition 36. Once identified as an option, it was clear the RBC already had a key element of the planned Hub in place: law enforcement partners diverted justice-involved clients from jail to the site, and about half of them are people experiencing homelessness with complex needs. The RBC's central location had desirable elements the community had highlighted in community and stakeholder input sessions, such as onsite parking and easy transit access, and a convenient location removed from concentrated problem areas downtown.

On November 1, Public Safety assumed oversight of an amended RBC contract, which includes an agreement by McAlister to evolve the site and service model to accommodate new eligible populations, co-located partner services, and light renovations to brighten the facility and make it a welcoming environment.

Public Safety is in the process of implementing the Hub pilot at the RBC. Steps to full implementation by mid-2026 are described below.

- ☐ Expand eligibility and referral pathways at the RBC to include non-intoxicated justice-involved clients; work with justice and health partners to create referral pathways and identify priority populations for outreach and engagement
- ☐ Amend a separate case management, peer support, transportation and short-term housing contract to provide co-located services at the RBC to effectively expand it to be the Resource and Reentry Hub
- ☐ Renovate the RBC/Hub
- ☐ Provide transportation options to link people released from jail to the Hub any time of day
- ☐ Connect County services such as benefits, vital documents, Probation and Child Support to Hub
- ☐ Develop MOUs for array of onsite and community-based service connection to further develop Hub
- ☐ Monitor pilot implementation and determine additional priority co-locations
- ☐ Prepare request for quotations for additional services, including smaller grassroots providers, who may provide workforce and education, peer support or other identified services

Public Safety is working with the Health and Human Services Agency (HHSA) to negotiate an amendment with an existing justice-involved care coordination program to provide co-located services 7-days a week, behavioral health and needs assessments, case management, and emergency and short-term housing for clients who are waiting for an opening in community-based treatment programs. Public Safety is also engaging Hub planning partners such as Probation, Public Defender, Child Support, Self Sufficiency, and

Assessor-Recorder to provide onsite or virtual Hub connections to County services such legal services, benefits, and vital documents. Additional contracted services will be sought in mid-2026 through a competitive procurement. Public Safety plans to hold a community forum before that to provide updates to broad stakeholders on the revised approach to the Hub and opportunities for contracting and partnership.

The Hub is expected to be most helpful to those who want services in the Central Region and is intended as a pilot to be evaluated for regionalization. Public Safety and partners will be evaluating the model continuously and looking for opportunities to provide similar services in the North, South and East County. In the meantime, several new ATI actions are in progress to extend reentry services in all regions.

Update on Transportation, Care Coordination and Housing

On May 20, 2025 (12), County staff described plans responding to Board direction, to develop universal transportation options for anyone leaving jail, including transportation to the Hub, and expand access to care coordination and housing to increase successful reentry.

The Hub is intended to provide safe landing and reentry assistance to anyone leaving jail seeking services in the Central region. Public Safety worked with the Sheriff's Office and contract partners to establish transportation links from all County jails. The Sheriff's Office and Public Safety explored how to embed connections during the release process. The Sheriff's Office amended an existing contract to provide rides by taxi for people leaving custody to the Hub. Likewise, the co-located Hub contractor will have the capacity to pick up clients or use rideshare for some clients exiting jail. Clients may also reach the Hub by transit, with two bus lines on Market Street serving the RBC.

As part of the May 2025 Board presentation, staff provided information on the Sheriff's plan to provide PRONTO transportation day passes to anyone who needed to use transit upon release from jail. From early August through December 2025, the Sheriff's Office distributed 11,633 PRONTO passes and arranged taxi transportation to trolley stations for 2,083 individuals released from facilities without nearby public transit. County Public Safety and the Sheriff's Office collaborated with the San Diego Metropolitan Transit System (MTS), in coordination with the North County Transit District (NCTD), to design tailored handouts and posters for each County detention facility, with maps of nearest transit stops and instructions for using the PRONTO pass. The Sheriff's Office received MTS's finalized digital materials in English and Spanish in December and began distributing and posting the materials in January 2026. The flyers for Central and Vista jails are attached to this memo.

Peers stationed at the jails provide immediate service connections can be another effective strategy to encourage transportation to the Hub or other programs. The contracted ATI Community Care Coordination program overseen by HHSA recently initiated a pilot program of direct outreach to clients leaving Central Jail. A peer is stationed on designated days within the jail, where individuals are released. They talk to people as they leave jail, offer immediate service connections, and hand out program flyers that were designed with the input of County consultants with lived justice system experience. The Sheriff's Office, HHSA, and Public Safety will review the peer connector's methods and results to understand the approach's effectiveness in connecting people to a program and transportation as they leave jail.

County health and justice partners have prepared an updated Statement of Work (SOW) for a community care coordination program to assist high-needs populations at the point of release from custody from any

County facility. The new SOW builds on the design of the County's Community Care Coordination (C3) programs. The updated program seeks to leverage Medi-Cal funding for case management, transitional housing, and other supports now available through CalAIM for justice-involved individuals, veterans, and homeless populations, as well as those with high needs, including medically complex or behavioral health conditions and serious mental illness. The SOW also aims to broaden access to the program by asking providers to accept people referred by County reentry staff or other justice partners who assess them as part of a longer jail stay, and also those who seek help without a referral or assessment, including people in jail for a short time and released without service connections. An Industry Day and a written Request for Information informed the design of the new SOW. The solicitation is expected to be posted on BuyNet in May with services in place in 2026.

Together, the Hub, new transportation options, redesigned care coordination programs, are part of a plan to increase connections to supportive services for anyone leaving jail. In the near term a person walking out of jail at any hour will get information about the Hub from outreach materials, a Sheriff's counselor, or a peer, and go directly there by bus, taxi or rideshare. At the Hub they will find safety and basic needs and can receive assessments and ongoing connections to services and emergency housing while they wait for a bed in a program. When a new care coordination program ramps up later this year, lessons learned from trying new ways to engage people during the release process may inform how the provider connects with people leaving jail. Likewise, lessons learned from the Central Hub will inform next steps for regionalized services connections, including whether and which populations voluntarily engage and accept transportation to the Hub, what services they seek, and what services and strategies are most important to support visitors to successfully resolve any open criminal cases, reduce recidivism, and increase connections treatment, healthcare, housing, and other needs.

Alternatives to Incarceration partner departments continue to implement and monitor work plan actions last presented to the Board in May 2025. An ATI Advisory Group composed of diverse community stakeholders and public agency partners meets every other month to review and discuss the work plan, SANDAG's final ATI recommendations presented to the Board on May 23. 2023 (20), and current local priorities, system needs, and opportunities. Updated ATI Work Plan status reports are now online at https://www.sandiegocounty.gov/content/sdc/alternatives-to-incarceration/ATI-work-plan.html

For more information about updates in this memo or Alternatives to Incarceration, please contact Dante Dauz at Dante.Dauz@sdcounty.ca.gov.

Respectfully,



Andrew Strong
Deputy Chief Administrative Officer, Public Safety

CC: Ebony N. Shelton, Chief Administrative Officer
Caroline Smith, Assistant Chief Administrative Officer
Elizabeth Hernandez, Deputy Chief Administrative Officer, Health and Human Services Agency
Dante Dauz, Director, Prevention, Diversion & Re-Entry
Nadia Privara Brahms, Director, Behavioral Health Services
Taryell Simmons, Director, Office of Equity and Racial Justice
Kelly Martinez, Sheriff, Sheriff's Office
Board of Supervisors Communications Received

Attachment: MTS "How to Ride" transit flyers

PLAN YOUR TRIP

(619) 233-3004

Call **MTS Information and Trip Planning**

Speak to live MTS Staff

Mon - Fri, 8 a.m. - 5 p.m.
Sat - Sun, 7 a.m. - 7 p.m.

Online Trip Planner

Scan the QR code on your phone for the MTS online trip planner or visit **sdmts.com**

Ride the Bus or Trolley from SAN DIEGO CENTRAL JAIL

1173 Front Street, San Diego, CA 92101

HOW TO RIDE THE TROLLEY OR BUS

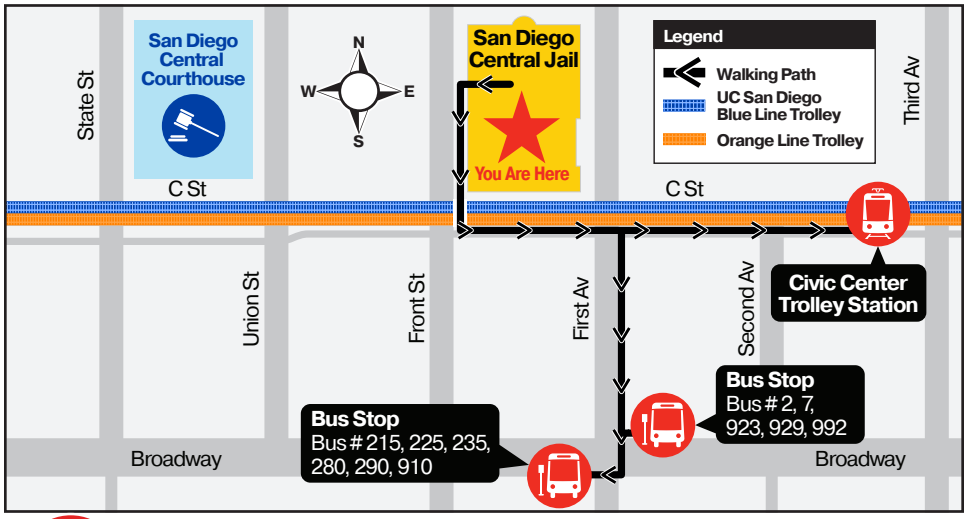


- The PRONTO Card you receive on release is your Bus and Trolley Pass.
- Your PRONTO card is valid for one day.
- Use the PRONTO Card to pay for your ride. No cash is needed.



- Before you get on the bus or Trolley, tap your PRONTO Card on the validator.

WALK TO THE TROLLEY OR BUS



TO TROLLEY

- Exit the jail. Turn left on Front St.
- Walk to C St.
- Turn left on C St. Walk 2 bocks.
- At the Civic Center Trolley Station, take the UC San Diego Blue Line Trolley to UTC or San Ysidro. Or take the Orange Line Trolley to El Cajon.
-  Tap your PRONTO card on the platform validator.
- Press the green door button to open door. Board the Trolley.
- The wheelchair ramp can be deployed by pressing the blue access ramp button.

TO BUS

- Exit the jail. Turn left on Front St.
- Walk to C St.
- Turn left on C St. Walk 1 block.
- Turn right on First Av. Walk 1 block.

For Buses heading West: At the corner of First Av. and Broadway, turn left.

- Bus # 2 to North Park
- Bus # 7 to College area
- Bus # 923 to Ocean Beach
- Bus # 929 to South Bay
- Bus # 992 to the San Diego International Airport

For Buses heading East: Continue walking across the intersection, turn right and cross First Av.

- Bus # 215 to SDSU
- Bus # 225 to the Otay Mesa
- Bus # 235 to the Escondido
- Bus # 910 for overnight service to San Ysidro (12:30 a.m. - 3:30 a.m.)

-  Enter the bus and tap your PRONTO card on the validator.

PLAN YOUR TRIP

(760) 966-6500

Call **North County Transit District Customer Service (NCTD)**

Speak to live NCTD Staff

Mon - Fri, 7 a.m. - 7 p.m.
Sat - Sun, 8 a.m. - 5 p.m.

Online Trip Planner

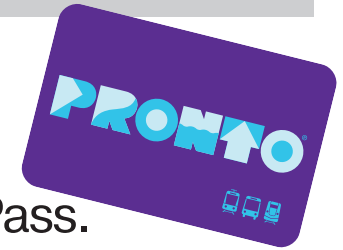
Scan the QR code on your phone for the NCTD online trip planner or visit **gonctd.com**

NORTH COUNTY TRANSIT
SAN DIEGO RAILROAD

Ride the Bus or SPRINTER from VISTA DETENTION FACILITY

325 S. Melrose Dr., Vista, CA 92081

HOW TO RIDE THE BUS OR SPRINTER

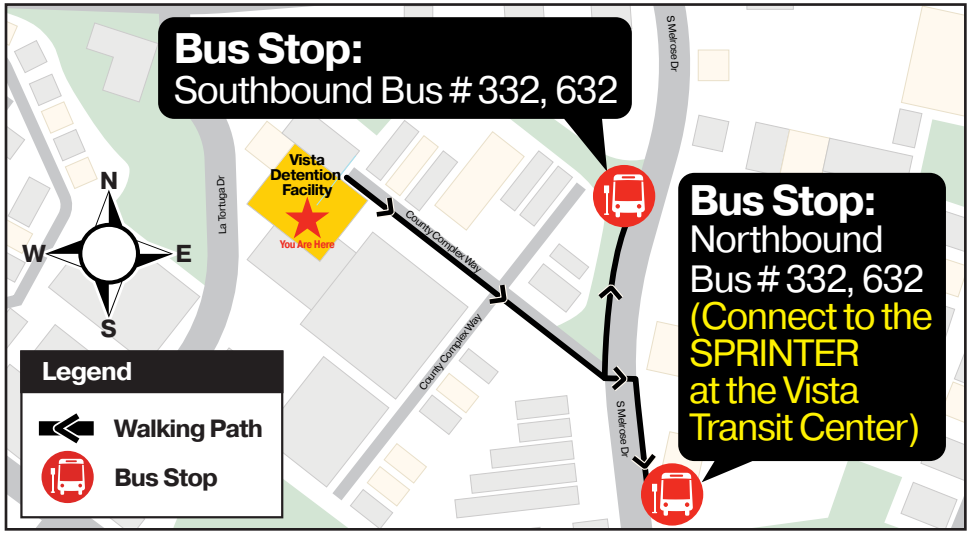


- The PRONTO Card you receive on release is your Bus and SPRINTER Pass.
- Your PRONTO card is valid for one day.
- Use the PRONTO Card to pay for your ride. No cash is needed.



- Before you get on the bus or SPRINTER, tap your PRONTO Card on the validator.

WALK TO THE BUS



TO SPRINTER

- Exit the jail. Turn right on County Complex Way.
- Walk to S Melrose Dr and cross the street.
- Turn right on S Melrose Dr. and walk until you reach the bus stop.
- Take bus # 332 to the Vista Transit Center.
- The SPRINTER is a small train running every 30 minutes that goes east to Escondido or west to Oceanside.
- Look for and follow the wheelchair symbol to board the SPRINTER at the level board door.

TO BUS

- Exit the jail. Turn right on County Complex Way.
- Walk to S Melrose Dr.

For Buses heading North: Cross S Melrose Dr. at the intersection and then turn right and walk until you reach the bus stop.

- Bus # 332 or 632 to the Vista Transit Center

At the Vista Transit Center take the SPRINTER east to Esconido or west to Oceanside.

At the Vista Transit Center take Bus # 302 to the Oceanside Transit Center and take Bus # 101 south to the UTC Transit Center for additional Buses or Trolleys headed south.

For Buses heading South: Turn left at S Melrose Dr. and walk until you reach the bus stop.

- Bus # 332 to the Buena Creek SPRINTER Station

Additional buses at the Vista Transit Center take you to the following:

- Bus # 302, 303 or 318 to Oceanside
- Bus # 305 to Escondido
- Bus # 306 to Fallbrook
- Bus # 332 or 632 to Vista